

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

### **30 November 2023**

This report includes the RFO's direction to Stanway Parish Council's regarding the proper administration of its financial affairs.

The numbering for each item corresponds with the agenda.

#### **13.a) List of receipts and payments (appendix one)**

There were 68 payments and 20 receipts during the period 28 September (the date of the last Council meeting) and 24 November 2023.

The payments to HMRC and Essex Pension Fund (on 23 October and 23 November 2023) comprised employees' tax, National Insurance and pension contributions as well as the National Insurance and pension contributions made by the Council.

In accordance with paragraph 5.2 of the Financial Regulations, the transaction list omits personal information (such as individual payroll information) and other sensitive information.

#### **Summaries of receipts and payments (appendices two and three)**

Looking first at the revenue account, during the financial year to 31 October 2023 the Council received £359,404 and spent £161,429. Material variances (i.e. an overspend of more than 15 percent of budget or £1,000) are highlighted in red.

Over the same period, the Council spent £75,489 on capital projects against capital receipts of £63,366. The balance of £12,123 (mainly arising from the bill to replace the rainwater soakaway for the car park at Tollgate Hall) was funded from the General Reserve.

#### **Bank reconciliation (appendices four, five and six)**

As of 31 October 2023, the accounting records reconciled with the bank statements.

#### **13.b) Expenditure greater than £10,000**

There is no project or contract anticipated for the remainder of this financial year with an expenditure forecast of more than £10,000.

#### **13.c). Virements**

Having reviewed financial progress for year to date against budgets and reserves, members may wish to consider and resolve to approve virements as would be prudent.

## **Appendices**

- 1. List of payments and receipts**
- 2. Summary of receipts and payments — revenue account**
- 3. Summary of receipts and payments — capital account**
- 4. Bank reconciliation**
- 5. Uncashed payments**
- 6. Uncashed receipts**

## **Appendix One**

<b>Date</b>		<b>Payment</b>	<b>Receipt</b>
29-Sep-23	Screwfix Direct	7.48	
29-Sep-23	Screwfix Direct	9.95	
29-Sep-23	Screwfix Direct	44.50	
30-Sep-23	Unity Trust Bank	36.00	
06-Oct-23	██████████		30.00
11-Oct-23	██████████		15.00
11-Oct-23	██████████		55.00
12-Oct-23	Teresa Baines	25.10	
12-Oct-23	TBS Hygiene Ltd	27.60	
12-Oct-23	Essex PF AND CPA	30.00	
12-Oct-23	Regional Life	48.00	
12-Oct-23	Screwfix Direct	64.00	
12-Oct-23	Teresa Baines	101.90	
12-Oct-23	M J Baker	130.00	
12-Oct-23	Saint IT Ltd	131.28	
12-Oct-23	Impact Signs	144.00	
12-Oct-23	M Basham	156.00	
12-Oct-23	Mr L Needham	180.49	
12-Oct-23	D & S Tristram	218.42	
12-Oct-23	Dines Agri Srvcs	300.00	
12-Oct-23	Dines Agri Srvcs	300.20	
12-Oct-23	TBS Hygiene Ltd	343.50	
12-Oct-23	Earth Anchors Ltd	500.40	
12-Oct-23	A&J Lighting Sltns	514.80	
12-Oct-23	Caloo Limited	594.00	
12-Oct-23	Hope For Tomorrow	1,060.00	
12-Oct-23	PKF Littlejohn LLP	1,260.00	
12-Oct-23	██████████		30.00
12-Oct-23	THE HU FA FU LTD		42.00
13-Oct-23	NEW STAR NETWORKS	176.41	
16-Oct-23	LLOYDS BANK PLC	87.39	
17-Oct-23	Saint IT Ltd	118.80	
17-Oct-23	A&J Lighting Sltns	152.76	
17-Oct-23	Saint IT Ltd	211.93	
23-Oct-23	HMRC Cumbernauld	2,718.69	
23-Oct-23	Essex Pension Fund	3,161.01	
24-Oct-23	██████████		0.01
24-Oct-23	██████████		45.00
27-Oct-23	Colchester BC	3,114.94	
27-Oct-23	██████████		15.00
30-Oct-23	Screwfix Direct	38.50	
30-Oct-23	Screwfix Direct	46.18	
01-Nov-23	Ellisons Solicitor	950.00	
02-Nov-23	██████████		30.00
03-Nov-23	██████████		30.00
06-Nov-23	██████████		15.00
07-Nov-23	THE HU FA FU LTD		21.00
09-Nov-23	Mr D Jordan	30.50	
09-Nov-23	EALC	40.80	
09-Nov-23	Ann Norton	44.97	
09-Nov-23	Regional Life	48.00	
09-Nov-23	Royds Services Ltd	90.00	
09-Nov-23	A&J Lighting Sltns	105.00	

09-Nov-23	SVHMC TollgateHall	116.00	
09-Nov-23	Royds Services Ltd	135.00	
09-Nov-23	Bowman & Son	144.00	
09-Nov-23	The Royal British	150.00	
09-Nov-23	RE Group Accountan	151.20	
09-Nov-23	LT Flooring Ltd	231.00	
09-Nov-23	Heelis & Lodge	255.00	
09-Nov-23	TWH Tree&Gdn Svcs	264.00	
09-Nov-23	TBS Hygiene Ltd	286.80	
09-Nov-23	Royds Services Ltd	300.00	
09-Nov-23	D & S Tristram	317.79	
09-Nov-23	Dines Agri Srvc	750.20	
09-Nov-23	EALC	912.00	
09-Nov-23	M Basham	1,350.00	
13-Nov-23	██████████		30.00
13-Nov-23	██████████████████		30.00
13-Nov-23	██████████		30.00
13-Nov-23	██████████		75.00
15-Nov-23	NEW STAR NETWORKS	367.67	
15-Nov-23	██████████		30.00
15-Nov-23	ESSEX ASSOCIATION		6,000.00
16-Nov-23	LLOYDS BANK PLC	62.99	
16-Nov-23	EAST OF ENGLAND CO		350.00
17-Nov-23	Saint IT Ltd	118.80	
17-Nov-23	A&J Lighting Sltns	152.76	
17-Nov-23	Saint IT Ltd	211.93	
17-Nov-23	Signace Ltd	436.08	
17-Nov-23	Plummer ElecEng	835.52	
22-Nov-23	Cash Deposit		585.00
23-Nov-23	Amazon Pmts UK Ltd	14.69	
23-Nov-23	Amazon Pmts UK Ltd	19.95	
23-Nov-23	Amazon Pmts UK Ltd	39.99	
23-Nov-23	Amazon Pmts UK Ltd	113.99	
23-Nov-23	HMRC Cumbernauld	2,731.09	
23-Nov-23	Essex Pension Fund	3,161.02	

**Appendix Two**

# Stanway Parish Council

1 November 2023 (2023-2024)

## Summary of Receipts and Payments

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

### A1 Revenue Income

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

### B1 Staff

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

### B2 Office & IT

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

### B3 Banking & Finance

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

### B4 Professional Services

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

Summary of Receipts and Payments

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

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

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

**CA1 Grounds**

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

**CA2 Streets**

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

**CA3 Burial Ground**

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



Summary of Receipts and Payments

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

CS1 Community Services

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

Summary

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

## **Appendix Three**

Summary of Receipts and Payments

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

**A2 Capital Receipts**

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

**Q Capital Projects**

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

**Summary**

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

**Appendix Four**

## Stanway Parish Council

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_  
*Name and Role (Clerk/RFO etc)*

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_  
*Name and Role (RFO/Chair of Finance etc)*

	<b>Bank Reconciliation at 31/10/2023</b>		
	Cash in Hand 01/04/2023		164,732.04
	<b>ADD</b> Receipts 01/04/2023 - 31/10/2023		458,011.65
			622,743.69
	<b>SUBTRACT</b> Payments 01/04/2023 - 31/10/2023		261,114.50
<b>A</b>	<b>Cash in Hand 31/10/2023</b> (per Cash Book)		<b>361,629.19</b>
	Cash in hand per Bank Statements		
	Petty Cash                                  03/05/2023	0.00	
	5. Nationwide XXXXX419                      21/07/2023	31,709.86	
	4. Nationwide XXXXX427                      21/07/2023	31,571.29	
	1. Unity Trust XXXXX053                      31/10/2023	228,671.38	
	3. Barclays XXXXX528                        19/09/2023	66,609.85	
	2. Barclays XXXXX152                        19/09/2023	5,148.23	
			<b>363,710.61</b>
	Less unrepresented payments		8,081.42
			355,629.19
	Plus unrepresented receipts		6,000.00
<b>B</b>	<b>Adjusted Bank Balance</b>		<b>361,629.19</b>
	<b>A = B Checks out OK</b>		

**Appendix Five**

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

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

**Appendix Six**



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

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