



Stanley Town Council

NOTICE OF MEETING

I hereby give notice that a meeting of the Finance and General Purposes Committee of Stanley Town Council will be held on Tuesday, the 13th December 2022 at 6.30pm at Stanley Masonic Hall.

TO ALL MEMBERS OF STANLEY TOWN COUNCIL FINANCE AND GENERAL PURPOSES COMMITTEE

G Binney*	A Hanson§	H Clark	D Fall
A Jones	J Kane	J McMahon	S McMahon
J Nicholson	D Tully	O Milburn∞	A Clegg∞

*Chairman § Vice-Chairman ∞Ex-Officio

You are hereby summoned to attend a meeting of the Finance and General Purposes Committee of Stanley Town Council to be held in Stanley Masonic Hall, Front Street, Stanley, on Tuesday the 13th December 2022 at 6.30pm in order to transact the following business:

Yours sincerely,

H Richardson

Helen Richardson
Town Clerk
6th December 2022

Please turn off all mobile phones or set to silent mode
Please refer to the Policy for recording proceedings

A G E N D A

1 APOLOGIES FOR ABSENCE

To **RECEIVE** any apologies and reasons for absence.

2 DECLARATIONS OF INTEREST

Members are invited to **DECLARE** disclosable pecuniary interests and other interests, along with the nature of those interests, in relation to any item on this agenda.

3 PROCEDURAL AND APPROPRIATE ANNOUNCEMENTS FROM THE CHAIR

To **RECEIVE** announcements from the Chair or Town Clerk.

4 PUBLIC PARTICIPATION

An adjournment will be allowed at the direction of the Chairman to allow for public comment and response in relation to items on this agenda or to consider written questions from the public submitted in advance of the meeting (*Individuals will be permitted a maximum of three minutes each. Total time for this session is limited to fifteen minutes*).

5 CONFIRMATION OF MINUTES (ATTACHMENT A)

To **APPROVE** as a correct record and sign the minutes of the Finance and General Purposes Committee meeting will be held on 8th November 2022.

6 ACCOUNTS FOR PAYMENT & BANK RECONCILIATION

Statutory Basis: Accounts & Audit (England) Regulations 2011

November 2022

Schedule of Payments	(ATTACHMENT B)
Schedule of Receipts	(ATTACHMENT C)
Bank Reconciliation & Bank Balances	(ATTACHMENT D)

Committee is requested to **CONSIDER** the attached information and:

- (i) **APPROVE** the payment of accounts for November 2022; and
- (ii) **NOTE** the Bank Reconciliation for November 2022.

7 INTERNAL AUDIT REPORTS (ATTACHMENT E)

The committee is requested to **CONSIDER** the Internal Audit reports from G Fletcher and **DECIDE** what to do.

8 QUARTER 2 BUDGET MONITOR REPORT (ATTACHMENT F)

Committee is requested to **NOTE** the budget monitoring report for Quarter 2 2022/23.

9 NOTIFICATION OF TAX BASE, LOCAL COUNCIL REDUCTION SCHEME GRANT ALLOCATION AND REQUEST FOR PRECEPT 2023/24 (ATTACHMENT G)

Committee is requested to **NOTE** the correspondence from Durham County Council.

10 UPDATES REGARDING BUILDING

To **RECEIVE** the verbal update from the Town Clerk in respect of the building.

11 DATE, TIME, AND VENUE OF NEXT MEETING

Tuesday 14th February 2023, 6.30pm, Stanley Civic Hall.

In accordance with the Public Bodies (Admission to Meetings) Act 1960, members of the public and press are welcome to attend the meeting. Members of the public will only be permitted to speak at the beginning of the meeting during Public Participation

MINUTES of the FINANCE & GENERAL PURPOSE MEETING of STANLEY TOWN COUNCIL held at Stanley Civic Hall on Tuesday 8th November 2022 at 6.00pm

G Binney*
A Jones
L Ferry

A Hanson§
D Tully

H Clark
A Clegg

S McMahon
J Nicholson

*Chairman § Vice-Chairman

OFFICERS: Helen Richardson (Town Clerk)
Ann Barry (Finance Officer)
Michelle Robertson (Events & Admin Support Officer)
Peter Burns (Facilities & Events Support Officer)
Vanessa Wilson (Events & Admin Support Officer)

114. APOLOGIES FOR ABSENCE

Members **RECEIVED** apologies from Cllr. J Kane, Cllr C. Bell, and Cllr. J McMahon.

115. DECLARATIONS OF INTEREST

No declarations of interest were received.

116. PROCEDURAL AND APPROPRIATE ANNOUNCEMENTS FROM THE CHAIR

No announcements from the Chair.

Updates from the Town Clerk; Announcement of New Events & Admin Officer.

117. PUBLIC PARTICIPATION

No members of the public were present, and no questions had been received in advance.

118. CONFIRMATION OF MINUTES

It was proposed by Cllr. A Clegg and seconded by Cllr. O Millburn **RESOLVED** that the minutes from the Finance and General Purposes Committee meeting held on 11th October 2022 be **APPROVED** and signed as a correct record.

119. ACCOUNTS FOR PAYMENT & BANK RECONCILIATION

It was proposed by Cllr A Hanson, seconded by Cllr S McMahon and **RESOVLED** that the committee take papers as one item and **APPROVES** the payment of accounts for October 2022 and **NOTED** the bank reconciliation for October 2022.

120. LOCAL GOVERNMENT PAY AWARD 2022/2023

Members noted the Pay Award

121. UPDATE FROM BUILDING WORKING GROUP

Members **RECIEVED** a verbal update from the Town Clerk in respect to financial input from Durham County Council in relation to the building.

122. DATE, TIME, AND VENUE OF NEXT MEETING

Tuesday 13th December 2022, 6.30pm, Masonic Hall Stanley.

123. EXCLUSION OF PRESS AND PUBLIC

To **RESOLVE** that under Public Bodies (Admissions to Meetings) Act 1960, the public and representatives of the press and broadcast media be excluded from the meeting during consideration of the following items of business as publicity would be prejudicial to the public interest due to the confidential nature of the business to be transacted.

Justification of excluding the public and press for the consideration of the following items: Discussion falls under the Data Protection Act 2018

124. BAD DEBTORS

Members **RECEIVED** a verbal update from the Town Clerk in respect of a bad debtor and **APPROVED** the recommendation of the Town Clerk.

125. EVENTS UPDATE

Members **RECEIVED** a verbal update from the Town Clerk in relation to Stanley Town Council events and the forthcoming procurement process and **APPROVED** the recommendations.

126. LIVING WITH COVID

Members **RECEIVED** the verbal update from the Town Clerk in respect of the current position in relation to living with COVID and ensuring business continuity.

In accordance with the Public Bodies (Admission to Meetings) Act 1960, members of the public and press are welcome to attend the meeting. Members of the public will only be permitted to speak at the beginning of the meeting during Public Participation.

Schedule of Payments November 2022

Invoice Date	Centre	A/C	Invoice Number	Ref No	Supplier A/c Name	Amount	Analysis Description
Stanley Town Council (101)							
14/11/2022	101	4066	GB2768PDMAEUI	5976	AMAZON	237.04	Microphones
16/11/2022	101	4066	GB2768R1AAEUI	5980	AMAZON	237.04	Microphones
18/10/2022	101	4012	5468	5983	RYALMEDIAGROUPLTD	172.80	Events and Admin Advert
01/11/2022	101	4066	9537000	6017	ARGOS	25.00	Microphones
Office Accommodation (105)							
01/11/2022	105	4061	4314	5951	SNOWDON	250.00	November 22 Rent
Administration (110)							
01/11/2022	110	4999	4112022	5963	BARCLAYS	55.92	Sep/Oct E-Payment Charges
01/11/2022	110	4999	41122	5964	BARCLAYS	10.80	Sep/Oct Mixed Payment
08/11/2022	110	4106	369895	5972	LOYVERSE	20.00	Till Subscription
18/11/2022	110	4106	4244	5988	ISGUS UK LTD	337.00	Time and Attendance System
21/11/2022	110	4111	STTC 1/22	6022	GORDAN FLETCHER	520.00	Internal Audit
17/11/2022	110	4125	CREDIT NOV 22	6032	MICROSOFT	-	115.37 Credit Nov 2022
Publicity (115)							
01/11/2022	115	4205	3527	5953	JAK	160.00	November I&A Advert
Democracy (200)							
01/11/2022	200	4800	CTP 70/23	5957	CDALC	10.00	Member Training
15/11/2022	200	4803	221115	6018	SHILDONAPL	20.00	Locomotion Visit
15/11/2022	200	4803	221109	6019	DCCRB	35.00	Chair of DCC - Civic Dinner
15/11/2022	200	4803	20221115	6020	SHILDONAPL	29.95	Charity Evening
Services (300)							
Pact House (305)							
AP Community Room (307)							
Warden Service (310)							
Events (320)							
01/11/2022	320	4439	280323796/22	5945	TOTALGAS	20.30	Aug 22 - Sept 22 Feeder Elec
01/11/2022	320	4439	280323785/22	5946	TOTALGAS	20.30	Aug 22 - Sept 22 Feeder Elec
01/11/2022	320	4439	280323774/22	5947	TOTALGAS	20.30	Aug 22 - Sept 22 Feeder Elec
01/11/2022	320	4410	NBC05	5966	ROYALBRIT	20.00	Remembrance Wreaths
18/11/2022	320	4439	4341	5987	SNOWDON	1,660.00	Christmas Tree Setup
07/11/2022	320	4439	281704330/22	5994	TOTALGAS	10.32	October 22 Unit 9 Electric
07/11/2022	320	4439	281704329/22	5995	TOTALGAS	10.32	October 22 Electric Feeder
07/11/2022	320	4439	281704340/22	5996	TOTALGAS	10.32	October 22 Feeder Elec
24/11/2022	320	4439	900366022	6009	DCCRB	2,348.74	Christmas Lighting 2022
30/11/2022	320	4410	221111	6015	CRAGHEAD	50.00	Bugler
30/11/2022	320	4410	221113	6016	CRAGHEAD	100.00	Remembrance Service

Schedule of Payments November 2022

Invoice Date	Centre	A/C	Invoice Number	Ref No	Supplier A/c Name	Amount	Analysis Description
Environmental Services (350)							
01/11/2022	350	4134	93749	5941	COSTCO	101.15	BGF Catering
01/11/2022	350	4405	3695	5949	DPTROPHIES	83.33	BGF Trophies
01/11/2022	350	4405	11122	5954	MAKRO	149.95	BGF Drinks and Cutlery
08/11/2022	350	4131	E2016099964	5971	ALLSTAR	81.04	Oct/Nov 22 Fuel
01/11/2022	350	4138	26651	5974	NORTHERN TUBS	109.95	Oak Tubs
01/11/2022	350	4130	675866	5989	DAWSONGRP	465.93	October 22 Van Hire
01/11/2022	350	4131	E2016162560	6007	ALLSTAR	81.99	October 22 Fuel
23/11/2022	350	4065	111857	6011	GUSTHARTS	257.61	Repairs and Maintenance
21/11/2022	350	4065	111697	6021	GUSTHARTS	56.84	Repairs and Maintenance
21/11/2022	350	4009	111697	6021	GUSTHARTS	170.53	Clothing
29/11/2022	350	4065	XSU176511807	6028	TOOL STATION	124.97	Maintenance Equipment
05/11/2022	350	4405	5112022	6029	SPBAKERYLTD	254.00	Bloomin Good Fun
Grant Funding (400)							
Civic Hall (500)							
01/11/2022	500	4051	11136541	5940	WAVE	144.66	11.07.2022 - 11.10.2022 Water
01/11/2022	500	4077	801954314	5952	DCCRB	180.00	Premises Licence
01/11/2022	500	4998	27579	5955	HOGE100	458.37	September 22 Websales
01/11/2022	500	4998	27595	5958	HOGE100	518.26	October 2022 Websales
01/11/2022	500	4065	197	5959	ICLEANOVENS	90.00	Commercial Oven Clean
01/11/2022	500	4650	6283666	5960	FILMBANK	83.00	Hocus Pocus Cinema
01/11/2022	500	4650	6283665	5961	FILMBANK	83.00	Addams Family - Cinema
01/11/2022	500	4650	6283664	5962	FILMBANK	83.00	Little Vampire - Cinema
15/11/2022	500	4700	ADJ	5967	VOVGC	-	Adj to correct over entry
15/11/2022	500	4700	ADJ 2	5968	VOVGC	-	Adj to correct over entry
08/11/2022	500	4050	8112022	5970	DURHAMDD	858.00	November 22 Business Rates
01/11/2022	500	4700	281022	5973	CRAIGMORRIS	700.00	EOM Ticket Sales Paid Over
07/11/2022	500	4700	SCH071122	5978	FOOLSGOLD	209.60	Fools Gold Ticket Sales
09/11/2022	500	4065	665321	5979	BLT DIRECT	50.05	Repairs and Maintenance
01/11/2022	500	4100	249780	5981	ASPIRE	872.87	October 22 Tele/IT Charges
17/11/2022	500	4055	17112022	5982	SIEMENS	163.74	Lease Rental Nov-Feb
22/11/2022	500	4700	1	5985	STARZ	925.00	Zero to Hero Tickets Paid Over
01/11/2022	500	4998	230107560	5990	WORLDPAY	186.51	October 22 Worldpay
01/11/2022	500	4998	230202646	5991	WORLDPAY	54.04	October 22 Worldpay
01/11/2022	500	4998	230001247	5992	WORLDPAY	38.51	October 22 Worldpay
07/11/2022	500	4052	281406658/22	5997	TOTALGAS	1,134.53	October 22 Civic Hall Electric
07/11/2022	500	4066	1112022	5998	IKEA	16.25	Glasses
18/11/2022	500	4016	18112022	5999	POSTOFFICE	100.00	Change Request
24/11/2022	500	4650	STC_PANTO22	6010	REECE SIBBALD	10,000.00	Cinderella Panto 2nd Payment
01/11/2022	500	4016	25112022	6012	POSTOFFICE	100.00	Change Request
01/11/2022	500	4654	941	6014	DUNELM	60.83	Gravy Boats
21/11/2022	500	4065	77	6023	MAIN	28.81	Repairs and Maintenance
29/11/2022	500	4700	2022-13	6025	SMMTG	7,335.00	Nativity Tickets Paid Over
29/11/2022	500	4105	278376	6026	DOCUMENTSOLUTIONS	54.75	October 22 Photocopies
29/11/2022	500	4065	XWW176383742	6027	TOOL STATION	28.98	Repairs and Maintenance

Invoice Date	Centre	A/C	Invoice Number	Ref No	Supplier A/c Name	Amount	Analysis Description
Civic Hall Bar (510)							
01/11/2022	510	4600	749291	5950	PIONEER	245.82	Bar Stock
10/11/2022	510	4602	8241	5975	D WATSON STOCKTAKERS	80.00	Stocktaker 10.11.2022
17/11/2022	510	4601	764569	5984	PIONEER	119.30	Bar Sundries
17/11/2022	510	4601	17112022	6003	ALDI	19.80	Bar Sundries
16/11/2022	510	4601	16112022	6004	ASDA	7.20	Bar Sundries
01/11/2022	510	4603	3070486621	6006	BOC	88.61	October 22 BOC Charges
25/11/2022	510	4601	429960	6008	MAKRO	16.99	Bar Sundries
30/11/2022	510	4600	31377	6024	BLUEICE	57.95	Bar Stock - Slush
Loan Charges (520)							
						32,253.11	Monthly Expenditure Sub Total
Payroll October 2022 Deductions							
	4000	101			STC	3,466.32	
	4000	450			Civic Hall	2,255.58	
	4005	500			Casual Staff	255.33	
	4000	350			Environmental Services	2,656.07	
Payroll November 2021							
	4000	101			STC	6,207.39	
	4000	450			Civic Hall	8,006.20	
	4005	500			Casual Staff	5,728.30	
	4000	350			Environmental Services	8,069.76	
					SUBTOTAL	36,644.95	Monthly Payroll Total
					TOTAL	68,898.06	Overall Monthly Expenditure

Schedule of Receipts November 2022

Centre	£ Amount	Transaction Detail
Invoices Paid (Civic Hall) (100)		
100	179.00	Sonia Moscardini
100	610.20	Timeless Theatre
100	50.00	Christine Eccles
100	771.50	Karbon Homes
100	180.00	Craig Morris
100	689.50	South Moor Musical Theatre Group
100	751.20	Stanley Civic Hall Art Group
100	1,306.29	Timeless Theatre
100	15.00	Stanley Allotment Society
100	2,400.00	Barclays
100	50.00	Paul Knowles
100	576.00	The Wright Theatre School
100	93.00	U3A
100	17.00	U3A
100	100.00	U3A
100	50.00	Jon Harrison American Wrestling
100	2,044.00	Wilson and Spears Wedding
Administration (110)		
110	11.86	Loyalty Reward
110	0.70	Loyalty Reward
110	63.28	Saver Account Interest
Precept (111)		
Environmental Services (350)		
350	500.00	East Durham College
Civic Hall (500)		
500	21.67	20221027-20221031 Websales
500	3.75	20221027-20221031 Websales
500	63.33	20221024-20221030 Card
500	41.67	20221101-20221107 Websales
500	3.75	20221101-20221107 Websales
500	7.92	20221030-20221106 Card
500	8.75	20221107-20221113 Card
500	100.00	Change Request
500	8.75	20221122-20221127 Websales
500	43.33	20221122-20221127 Websales
500	1.25	20221121-20221127 Card
500	99.99	20221024-20221030 Cash
500	78.33	20221108-20221114 Websales
500	20.00	20221108-20221114 Websales
500	63.33	20221115-20221121 Websales
500	3.75	20221115-20221121 Websales
500	100.00	Change Request
500	10.00	20221114-20221120 Card
Civic Hall Bar (510)		
510	43.51	20221024-20221030 Sum Up
510	28.18	20221031-20221106 Sum Up
510	16.79	20221031-20221106 Sum Up
510	31.75	20221107-20221113 Card
510	21.71	20221121-20221127 Sum Up
510	7.21	20221121-20221127 Sum Up
510	706.06	20221121-20221127 Sum Up
510	29.13	20221024-20221030 Cash
510	277.62	20221024-20221106 Cash
510	6.88	20221107-20221113 Sum Up

Schedule of Receipts November 2022

510	77.62	20221114-20221120 Sum Up
510	224.84	20221114-20221120 Sum Up
510	941.40	20221114-20221120 Sum Up
510	5.65	20221114-20221120 Sum Up
510	938.38	20221107-20221120 Cash
510	43.38	20221114-20221120 Card
Civic Hall Income For Future Shows (530)		
530	709.00	20221027-20221031 Websales
530	831.00	20221024-20221030 Card
530	1,152.00	20221101-20221107 Websales
530	1,161.50	20221030-20221106 Card
530	3,455.50	20221107-20221113 Card
530	1,232.00	20221122-20221127 Websales
530	1,853.75	20221121-20221127 Card
530	96.00	20221024-20221030 Cash
530	83.50	20221024-20221106 Cash
530	1,943.00	20221108-20221114 Websales
530	1,589.00	20221115-20221121 Websales
530	1,576.50	20221107-20221120 Cash
530	2,759.00	20221114-20221120 Card
530	400.00	20221030 - 20221106 Card
530	366.50	20221121-20221127 Card
Room Hire Deposits (540)		
Total	33,746.46	

Date: 06/12/2022

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Time: 12:00

**Bank Reconciliation Statement as at 30/11/2022
for Cashbook 1 - Current Bank A/c**

User: JR

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
mixed payments account	30/11/2022		38,570.17
Savings Account	30/11/2022		938,588.99
Current Bank Account-e account	30/11/2022		25,859.92
			<u>1,003,019.08</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,003,019.08
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,003,019.08
		Balance per Cash Book is :-	1,003,019.08
		Difference is :-	0.00

Showing **15** transactions between **03/11/2022** and **28/11/2022** from 01/11/2022 to 30/11/2022

Date	Description	Money in	Money out	Balance
28/11/2022	Counter Credit SumUp Payments Acc PID214124-SUMUP BGC	£847.27		£38,570.17

Showing 2 transactions between **08/11/2022** and **29/11/2022** from 01/11/2022 to 30/11/2022

Date	Description	Money in	Money out	Balance
29/11/2022	Funds Transfer 203351 43231674 FT		-£30,000.00	£938,588.99
	203351 43231674 FT			

Showing **189** transactions between **01/11/2022** and **30/11/2022** from 01/11/2022 to 30/11/2022

Date	Description	Money in	Money out	Balance
30/11/2022	Bill Payment G AND H FLETCHER INV STTC 1/22 BBP		-£520.00	£25,859.92

INTERNAL AUDIT REPORT**Stanley Town Council
Accounts receivable**

Assurance level:	Full Assurance
Report status:	Final Report
Date:	1st December 2022
Prepared by:	Gordon Fletcher, Internal Auditor
Issued to:	Helen Richardson, Town Clerk
Copied to:	Ann Barry, Finance Officer,

INTRODUCTION

1. In accordance with the agreed annual Internal Audit Plan for Stanley Town Council, I have carried out a review of the accounts receivable (debtors). The review involved a visit to Stanley Town Hall Office on 14th November 2022 and from home.
2. In carrying out the audit, the time and assistance afforded by the Finance Officer was greatly appreciated.

OBJECTIVES OF THE AUDIT

3. The overall objective of my review is to provide a risk based assessment of the systems in place in order to form an opinion as to whether they are robust and provide an adequate basis for effective control. The detailed objectives for this audit, as specified in the terms of reference, were to ensure:

- Compliance with internal and external regulations, legislation and guidance.
- Information used to monitor and manage the Debtors is reliable and accurate
- There is economic and efficient use of resources
- All assets are safeguarded.

4. The key risks associated with this audit are:

- Untraceable debtors and accumulation of arrears.
- No record to refer to in the case of a query.
- Debtor records created incorrectly.
- Disputed invoices.
- Fraudulent debts are raised or there is under/over charging.
- Failure to comply with legislation and misinterpretation of legislation.
- Lack of source of reference.
- Duplicated invoice request forms.
- Income is lost or misappropriated.
- Recovery action initiated unnecessarily.
- Debts and bad debts are allowed to accumulate.
- Invoices delayed or not raised.

SCOPE OF THE AUDIT WORK

5. The scope of the work carried out involved the examination of invoices raised by the Finance Officer.
6. This audit report is intended to present to management the observations and conclusions of the audit. Wherever possible the observations and recommendations have been discussed with members of staff and their views taken into account.

SUMMARY OF WORK CARRIED OUT**7. Compliance with internal and external regulations, and guidance.**

- 7.1. Financial regulations have adequate general procedures on the control of Income, and there is an operating system manual for the financial system, where all accounts are raised and payments made are recorded. The Council is currently using RBS to produce invoices and to record all invoices raised.
- 7.2. There is a policy for collecting, accounting and banking of income which outlines the debtors procedure.
8. **Information used to monitor and manage customer invoices is reliable and accurate**
- 8.1.1. Customers of the Civic Hall will normally be expected to pay for facilities (i.e. Booking of rooms)

at the time of booking or at the time of use. Where this is not possible debtors invoices will be prepared and sent out. This audit covers the raising of the invoices for bookings from the information provided.

- 8.1.2. Information regarding bookings are shown on an “all bookings” spreadsheet showing a reference number for every customer booking made and details of the booking. As at 14th November 2022 there were 116 bookings recorded. (9 cancelled).
- 8.1.3. An “usage information for invoices” spreadsheet showing further details of every invoice in the same reference number order. Every booking shows the daily charges which gives a monthly charge. Following the previous audit, the invoice number is now shown on the spreadsheet to complete the audit trail.
- 8.1.4. The monthly charge is reconciled to a “sales ledger invoice listing” report from the Finance system, which shows the invoice number raised, with the total of the invoice which matches the monthly charge.
- 8.1.5. Sample checks were carried out were from the booking spreadsheet to the usage for invoices spreadsheet to the invoices raised on the sales ledger invoice listing report. And the paid amounts as seen on the bank statement. All were found to be correctly raise and paid.

9. Economic and efficient use of resources

- 9.1. Payments are recorded into the RBS computer system where the Finance Officer checks non payments from the debtors recovery system by producing an outstanding invoice report monthly.

10. All assets are safeguarded.

- 10.1 Access to the system is password protected with each user having their own user identification.

OBSERVATIONS, RISKS AND RECOMMENDATIONS

- 11. My observations together with the associated risks are detailed in an action plan (if required) accompanying this report. For each area where an observation is made, a recommendation and priority for action is attached.
- 12. I have categorised the importance of my recommendations as follows:
 - Critical – A control weakness that may have a significant impact upon the achievement of, not only the system objectives, but also the organisation’s objectives
 - High – A control weakness that may have a significant impact upon the achievement of the system objectives
 - Medium – A control weakness that may have an impact upon the achievement of the system objectives
 - Low – A control weakness that does not impact upon the achievement of the system objectives, however, the implementation of which would improve overall control
- 13. My review has highlighted 0 issues within this report, and no action plan is required.

AUDIT ASSURANCE LEVEL

- 14. Based upon the number and potential impact of the observations made, I can provide **Full Assurance**. This level of assurance is one of five possible levels which are shown in the table below.

Level of Assurance	Definition
Full Assurance	There is a sound system of controls in place & those controls are consistently applied and are fully effective. Control objectives are fully met.
Substantial Assurance	There is a sound system of control in place but some of the controls are not consistently applied or fully effective. Control

	objectives are largely achieved.
Moderate Assurance	There is basically a sound system of control in place, but there are weaknesses and evidence of non-compliance with or ineffective controls. Control objectives are often achieved.
Limited Assurance	The system of control is weak & there is evidence of non-compliance with controls that do exist. Control objectives are sometimes achieved.
No Assurance	There is no system of control in place and control objectives are rarely or never achieved.



Gordon Fletcher
Internal Auditor to the Council,
Date: 1st December 2022

INTERNAL AUDIT REPORT**Stanley Town Council
Accounts Payable**

Assurance level:	Full Assurance
Report status:	Final Report
Date:	1st December 2022
Prepared by:	Gordon Fletcher, Internal Auditor
Issued to:	Helen Richardson, Town Clerk
Copied to:	Ann Barry, Finance Officer

INTRODUCTION

1. In accordance with the agreed annual Internal Audit Plan for 2022/23, I have carried out a review of Stanley Town Council, Accounts Payable system. The review involved working from home and a visit to Stanley Town Council on the 14th November 2022
2. In carrying out the audit, the time and assistance afforded by the Finance Officer was greatly appreciated.

OBJECTIVES

3. The overall objective of my review is to provide a risk based assessment of the systems in place in order to form an opinion as to whether they are robust and provide an adequate basis for effective control. The detailed objectives for this audit, are to ensure that satisfactory procedures are in place regarding:
 - Compliance with internal and external regulations, legislation and guidance
 - Information used to monitor and manage the creditors' payments is reliable and accurate.
 - Use of Resources is efficient or economical.
 - All assets are safeguarded
4. The Key risks for this audit are that:
 - Payments are made for goods not required or received or for personal gain.
 - Payment is made for incorrect, defective or undelivered goods.
 - Fines for non compliance with Customs and Excise requirements.
 - Inappropriate payments are made.
 - Errors, frauds and processing errors are undetected.
 - Poor value for money in payment processing.
 - Poor use of resources.
 - 'Ghost' suppliers are created to receive fraudulent payments.
 - Duplicate payments are made

SCOPE OF THE AUDIT

5. Compliance and substantive audit tests were carried out on all payments from April to September 2022 to ensure that the system was being properly followed, and correct payments had been made and properly accounted for.
6. The tests carried out covered all BACS and direct debit payments for the period.
7. The report is intended to present to management the observations and conclusions of the audit. Wherever possible the observations and recommendations have been discussed with members of staff and their views taken into account.

SUMMARY OF WORK CARRIED OUT

8. **Creditor payments comply with internal and external regulations, legislation and guidance.**
 - 8.1. Financial Regulations paragraphs 6 and 10 outline the procedures to be carried out for the payment of accounts and ordering of goods and services.
 - 8.2. Written orders are rarely used as Officers telephone requests to the customer or make requests by e.mail or through the internet. This was discussed at a previous audit where it was agreed that it was considered not necessary or practical to raise written orders and that it would be an inefficient use of resources.
 - 8.3. The Finance Officer or Town Clerk receives all invoices. A finance system called NITRO is used to record and authorise invoices. Presently the invoices are passed to the Finance apprentice who records the receipt of the invoice into the system, this is then e.mailed to the Finance Officer who authorises the invoice through the NITRO system, by signing and dating the invoice, and pays the

invoice. Discussions with the Finance Officer and the Town Clerk have changed this system as the Town Clerk will see and approve invoices which is a better separation of duties which is then e.mailed to the Finance Officer for payment, and input into RIALTUS. If the Town Clerk is unsure of the invoice, they will ask the relevant officer who ordered and took receipt of the goods or had a service provided and will then approve the invoice for payment by initialling the invoice. The Mayor has the opportunity to see the invoices before they are approved by the Finance and General Purposes Council committee.

Internal Control is further maintained by the Town Clerk and Finance Officer when carrying out budget monitoring.

9. Information used to monitor and manage payment of accounts is reliable and accurate.

9.1. All invoices paid during April to September 2022 were sent to me by e.mail, via the Egress software system (thanks to the Finance Officer for this) along with the monthly Payments list from the Cash Book 1 reports (current account). References for both BACS and direct debits on the Payments list match the invoices sent to me which allows a good audit trail of payments.

9.2. The monthly payments lists shows all payments made and this was checked to the invoices, and to the schedule of payments list reported to committee. All were found to be correct.

9.3. All payments made were confirmed to the bank statements.

10. Use of Resources is efficient or economical.

10.1 BACS and direct debit payments are the preferred method of payment for the Council with some payments made by the debit card (recorded as direct debits).

All assets are safeguarded

11.1. When goods have been ordered, delivered or a service provided I understand that the Finance Officer (or Town Clerk) initial on the invoices indicates that she has confirmed this.

11.2. Payment methods are controlled by at least two officers who are involved in the processing of payments with all payments reported to the Finance and General Purposes Committee where they can be seen and approved by Members.

11.3. There are two debit cards in use for the Council which are kept in a locked cash box in a locked cabinet in the Main Office. The cards are used either by the Finance Officer or the Town Clerk when required.

OBSERVATIONS, RISKS AND RECOMMENDATIONS

12. My observations together with the associated risks are detailed in an action plan (if required), with this report. For each area where an observation is made, a recommendation and priority for action is attached.

13. I have categorised the importance of my recommendations as follows:

- Critical – A control weakness that may have a significant impact upon the achievement of, not only the system objectives, but also the organisation's objectives
- High – A control weakness that may have a significant impact upon the achievement of the system objectives
- Medium – A control weakness that may have an impact upon the achievement of the system objectives
- Low – A control weakness that does not impact upon the achievement of the system objectives, however, the implementation of which would improve overall control

14. My review has highlighted 0 issues considered significant enough for inclusion within this report,

and no action plan is required.

AUDIT ASSURANCE LEVEL

15. Based upon the number and potential impact of the observations made, I can provide **Full Assurance** during the Pandemic. This level of assurance is one of five possible levels which are shown in the table below.

Level of Assurance	Definition
Full Assurance	There is a sound system of controls in place & those controls are consistently applied & are fully effective. Control objectives are fully met.
Substantial Assurance	There is a sound system of control in place but some of the controls are not consistently applied or fully effective. Control objectives are largely achieved.
Moderate Assurance	There is basically a sound system of control in place, but there are weaknesses and evidence of non-compliance with or ineffective controls. Control objectives are often achieved.
Limited Assurance	The system of control is weak & there is evidence of non-compliance with controls that do exist. Control objectives are sometimes achieved.
No Assurance	There is no system of control in place and control objectives are rarely or never achieved.



Gordon Fletcher
Internal Auditor for the Council
Date: 1st December 2022

INTERNAL AUDIT REPORT**Stanley Town Council
Payroll Audit**

Assurance level:	Full Assurance
Report status:	Final Report
Date:	1st December 2022
Prepared by:	Gordon Fletcher, Internal Auditor
Issued to:	Helen Richardson, Town Clerk
Copied to:	Ann Barry, Finance Officer

CONFIDENTIAL

INTRODUCTION

1. In accordance with the agreed annual Internal Audit Plan, I have carried out a review of the Payroll system for Stanley Town Council. The review involved a visit to Stanley Town Council on the 14th November and working from home.
2. In carrying out the audit, the time and assistance afforded by the Finance Officer was greatly appreciated.

OBJECTIVES OF THE REVIEW

3. The overall objective of our reviews is to provide a risk based assessment of the systems in place in order to form an opinion as to whether they are robust and provide an adequate basis for effective control. The detailed objectives for this audit are to ensure that during the pandemic satisfactory procedures were in place regarding:
 - Payroll expenditure is only incurred in respect of authorised staff and in line with Council procedure.
 - Payments are correctly calculated and paid in a timely manner.
 - Payroll is accounted for correctly.
 - Payroll system and data are secure.
4. The key risks associated with this audit are:
 - Inappropriate payroll expenditure occurs due to a lack of procedures.
 - Unauthorised payments made.
 - Incorrect payments are made or staff are paid late
 - Incorrect processing may occur, individuals may be paid incorrect amounts,
 - Incorrect data is entered into the accounts.
 - Amounts are incorrectly coded.

SCOPE OF THE AUDIT

5. The review undertaken by Internal Audit forms part of the overall assurance process within the Annual Governance Statement which is included as part of the Council's Statement of Accounts.
6. The audit examined the payroll preparation process and all employees' payroll records with detailed checks carried out for April to September 2022.
7. The report is intended to present to management the observations and conclusions of the audit. Wherever possible the observations and recommendations have been discussed with members of staff and their views considered.

SUMMARY OF AUDIT WORK CARRIED OUT

8. **Payroll and related expenditure are incurred only in respect of authorised staff and in line with Council procedures.**
 - 8.1. An existing staffing structure list showing employee pay scales was obtained and examined which shows any changes occur during the year, i.e.. Increments, new starters and leavers. This was confirmed as correct.
 - 8.2.. Financial Regulations outline the procedures to be carried out for the payment of salaries.
9. **Payments are correctly calculated and paid accurately and in a timely manner.**
 - 9.1. Town Hall and Civic Hall (including Environmental Caretakers) staff work contracted hours

and their basic pay is fixed into the DCC payroll system (Payroll provider) which gives a standard monthly salary to be paid. Any additional payments (eg. overtime) are notified by the Finance Officer and made through the payroll.

- 9.2.1. Weekly timesheets are completed on spreadsheets for all Civic Hall Officers which show dates, times, hours worked and TOIL, and are sent to the Officers Line Manager for confirmation from a shared drive folder.
- 9.2.2. Environmental Caretakers and assistant complete a timesheet which are authorised by the Environmental Services Team Leader. **On checking these most were not authorised.**
- 9.2.3. Cleaners complete weekly timesheets and are confirmed and signed by the Town Clerk
- 9.2.4. The Civic Hall employ casual staff for the bar when events are taking place, and timesheets are completed by them and are monitored on a shared drive, by the Finance Officer.
- 9.3. Amendments to the payroll are notified by the Finance Officer by e.mail, to Durham County Council (DCC) Payroll section who process the payroll on behalf of the Council.
- 9.4. DCC send a Copy Payroll Report and payslips back to Stanley Town Council showing the amounts to be paid, which is confirmed by the Finance Officer. The Payroll report is checked to a monthly payroll return, which shows sickness, mileages, call outs, telephone allowance, change of address, casuals, additional hours, leavers, increments etc. which gives a good control over internal checks of the payroll. On examining the payroll information all had been correctly paid.
- 9.5. The Town Clerk and Finance Officer also monitor the payroll expenditure through budgetary control.
- 9.6. On examining the bank statements all salary payments had been correctly paid from the Council's bank account.
- 9.7. At the present time a new time recording system is being looked at and will be trialled alongside the current system. This should be examined next year in the audit plan.
- 10. Starters and Leavers data is applied correctly**
- 10.1. Starters and leavers forms are completed by the employee and authorised by the Town Clerk and notified to the Finance Officer for processing to DCC by e.mail.
- 11. Payroll is accounted for correctly**
- 11.1. The payroll schedule from DCC is used to input salary amounts into the Council's financial system these figures are reconciled to the bank statement amounts. The payroll amounts are shown in the nominal ledger, these were confirmed.
- 11.2. Deductions are made from salary for Income Tax, NI etc. and these are summarised each month and reconciled to the payroll reports from the payroll system.
- 12. Payroll system and data are secure**
- 12.1. Access to the computer system was found to have appropriate security arrangements which

is controlled by the Finance Officer. Any changes to employees' basic rate of pay can only be carried out by DCC payroll section, on notification by the Finance Officer.

OBSERVATIONS, RISKS AND RECOMMENDATIONS

13. My observations together with the associated risks are detailed in the action plan accompanying this report, if required. For each area where an observation is made, a recommendation and priority for action is attached.
14. I have categorised the importance of my recommendations as follows:
 - Critical – A control weakness that may have a significant impact upon the achievement of, not only the system objectives, but also the organisation’s objectives
 - High – A control weakness that may have a significant impact upon the achievement of the system objectives
 - Medium – A control weakness that may have an impact upon the achievement of the system objectives
 - Low – A control weakness that does not impact upon the achievement of the system objectives, however, the implementation of which would improve overall control.
15. **My review has highlighted 1 issue within this report where the Environmental Caretakers and Assistant timesheets were not being properly authorised. Discussion with the Environmental Services Team Leader has ensured that this will be carried out immediately.**

AUDIT ASSURANCE LEVEL

16. Based upon the number and potential impact of the observations made, I can provide **Full Assurance** on the system of controls in place for the payroll process. This level of assurance is one of five possible levels which are shown in the table below.

Level of Assurance	Definition
Full Assurance	There is a sound system of controls in place & those controls are consistently applied & are fully effective. Control objectives are fully met.
Substantial Assurance	There is a sound system of control in place but one of the controls was not consistently applied or fully effective. Control objectives are largely achieved.
Moderate Assurance	There is basically a sound system of control in place, but there are weaknesses and evidence of non-compliance with or ineffective controls. Control objectives are often achieved.
Limited Assurance	The system of control is weak and there is evidence of non-compliance with controls that do exist. Control objectives are sometimes achieved.
No Assurance	There is no system of control in place and control objectives are rarely or never achieved.



Gordon Fletcher, Auditor to the Council

Date: 1st December 2022.

INTERNAL AUDIT REPORT**Stanley Town Council
External Events**

Assurance level:	Full Assurance
Report status:	Final Report
Date:	1st December 2022
Prepared by:	Gordon Fletcher, Internal Auditor
Issued to:	Helen Richardson, Town Clerk
Copied to:	Ann Barry, Finance Officer

INTRODUCTION

1. In accordance with the agreed annual Internal Audit Plan. I have carried out a review of Stanley Town Council – external events, following the end of the 3 year contract. The review involved a visit to Stanley Town Council on the 14th November 2022.
2. In carrying out the audit, the time and assistance afforded by all staff, was greatly appreciated.

OBJECTIVE OF THE AUDIT

3. The overall objective of my review is to provide a risk based assessment of the systems in place in order to form an opinion as to whether they are robust and provide an adequate basis for effective control.
4. **The detailed objectives for this audit are to ensure that;**
 - The events have been approved, planned, organised and a post event review performed.
 - Event Income and Expenditure is correctly monitored, controlled and accounted for.

5 **The Key risks for this audit are that:**

- The event is sub-standard, inappropriate, not in line with the Council's identity and directional vision and has insufficient support.
- A sub-standard quality event, unnecessary expenditure incurred damage to the Council's reputation.
- Potential improvements to the event are not identified and implemented
- Theft or misappropriation of funds.

SCOPE OF THE AUDIT

6. The scope of the audit involved the testing of procedures, to ensure that there are proper arrangements in place for the organising of external events for the people of Stanley.
7. The report is intended to present to management the observations and conclusions of the audit. Wherever possible the observations and recommendations have been discussed with members of staff and their views taken into account.

SUMMARY OF WORK CARRIED OUT

- 8.1. Over the last few years the council has been providing many events that have proven to be very popular with the residents of Stanley and surrounding communities. These events were previously delivered in house, however due to a medium term plan the Council was looking to commission a contractor to provide the management, delivery and promotion of specific events commencing in 2018. This is planned to be reviewed during 2022/23, when the contract came to an end.
- 8.2. The Council has decided the specification for the tender for these events and it was agreed that a panel of three Members were appointed to oversee the tender process. This was carried out, with the winning tenderer (Alan Hilary Events) being selected, and a contract awarded for 3 years by Full Council. (20th July 2018 Council meeting). This was rolled over for another year into 2022/23 where it was agreed by the Finance and General Purposes Committee on 15th February 2022 to extend the current events contract for another year, with the same events as 2021/22,
- 9.1. Income and expenditure for all events are monitored through monthly budgetary control reports by the Town Clerk and Finance Manager through the Finance and General Purposes Committee.
- 9.2. As at the date of the audit, 4 invoices with attached information where required, had been submitted which were checked and approved by the Finance Officer.

10. OBSERVATIONS, RISKS AND RECOMMENDATIONS

- 10.1. My observations together with the associated risks are detailed in an action plan (if required) accompanying this report. For each area where an observation is made, a recommendation and

priority for action is attached.

- 10.2. I have categorised the importance of my recommendations as follows:
- Critical – A control weakness that may have a significant impact upon the achievement of, not only the system objectives, but also the organisation’s objectives
 - High – A control weakness that may have a significant impact upon the achievement of the system objectives
 - Medium – A control weakness that may have an impact upon the achievement of the system objectives
 - Low – A control weakness that does not impact upon the achievement of the system objectives, however, the implementation of which would improve overall control.
- 10.3. My review has highlighted 0 issue for inclusion within this report and is shown in the attached action plan.

AUDIT ASSURANCE LEVEL

11. Based upon the number and potential impact of the observations made, I can provide **Full Assurance**. This level of assurance is one of five possible levels which are shown in the table below.

Level of Assurance	Definition
Full Assurance	There is a sound system of controls in place & those controls are consistently applied & are fully effective. Control objectives are fully met.
Substantial Assurance	There is a sound system of control in place but some of the controls are not consistently applied or fully effective. Control objectives are largely achieved.
Moderate Assurance	There is basically a sound system of control in place, but there are weaknesses and evidence of non-compliance with or ineffective controls. Control objectives are often achieved.
Limited Assurance	The system of control is weak & there is evidence of non-compliance with controls that do exist. Control objectives are sometimes achieved.
No Assurance	There is no system of control in place and control objectives are rarely or never achieved.



Gordon Fletcher,
Internal Auditor to the Council
Date: 1st December 2022



Quarterly Budget Monitoring – QUARTER 2

A report to accompany quarter 2 budget monitoring for the financial year 2022/23.

1. Summary Budget Monitoring Report – QTR 2

The following reports present YTD spend against budget and projected outturn for 2022/23 **APPENDIX 1** provides a summary report and **APPENDIX 2** provides the same information at a more detailed level.

The projected outturn figure can be seen on the last page of either report and based on the information available to date I am projecting an overall surplus position of **£165,387**.

Whilst the surplus position has increased you will recall at the budget setting process for 2023/2024 that we anticipate that the £50,000 Civic Hall Projects budget set aside for internal repairs and maintenance which is currently on hold pending major work and further understanding of any works required prior to returning the day-to-day operations back to Durham County Council and £60,000 saving from the £84,000 budget for Medium Term Projects which will be earmarked towards the cost of the new central heating boiler.

As with any projection this is based on what we know now and as we all have experienced previously such as the impact of covid and how this can impact business projections dramatically and any emergency expenditure.

Expenditure

Expenditure prediction against budget give us a surplus of **£98,312** with budget areas showing a surplus/deficit detailed below. At present all deficit areas are netted off by surplus. Salaries overall are slightly over by £6,760.

101 Stanley Town Council - £12,796 Surplus – Status Green

Surplus due to Deputy Town Clerk vacancy which has been used to offset against agency staff, finance apprentice, Interim Town Clerk and increase in pay award against budgeted costs

105 Office Accommodation – Breakeven – Status Green

110 Administration - £423 Surplus – Status Green

115 Publicity – £9,300 Surplus – Status Green

Projecting a saving here against the full public consultation budget and savings within the engagement budget.

200 Democracy – £50 Surplus – Status Green

300 Services – £4,375 Surplus – Status Green

Surplus at QTR 2 is as a result of changing the period of the Money Advice Contract to run to

match the financial year, therefore only 9 months due in current year.

305 Pact House - £5,028 Deficit - Status Red

No budget previously agreed for repairs & maintenance and a slight increase in insurance costs.

307 Community Room - £1,442 Surplus – Status Green

Savings resulting from returning the building to DCC on 05.08.2022.

310 Warden Service - Breakeven – Status Green

320 Events - £5,559 Deficit – Status Red

£4,000 of the deficit will be cleared from the armed force grant showing in the income. Cost of jubilee project slightly over budget by £1,559.

350 Environmental Services - £12,277 Deficit – Status Red

£13,777 deficit in salaries as apprentice not within budget, salary award and mileage higher than projected. £1,500 saving within vehicle leasing.

400 Grants – Breakeven – Status Green

450 Facilities Management - £14,834 - Surplus – Status Green

Surplus due to Admin & Events Support Officer vacancy less agency staff, overtime and increase in pay award against budgeted costs.

500 Civic Hall - £30,419 Surplus – Status Green

Civic Hall is currently showing a surplus resulting from the £10,000 savings against the gas charges due to a broken boiler and £50,000 against the Civic Hall Projects less a cost pressure within casual salaries of £20,193.

510 Civic Hall Bar - £12,273 Deficit – Status Red

Projecting a deficit as purchases have increased which in turn has increased the bar income, so overall the Civic Hall Bar Cost Centre is within budget.

520 PWLB Loan – Breakeven – Status Green

600 MTP – £60,000 – Status Green

Agreed at budget setting no further spend against the MTP Projects earmarked towards the cost of the new central heating system.

Income

Overall, I am projecting a surplus of **£67,075** attributed to the increased usage in the Civic Hall, reduced budget forecasted last year as a cautious approach was still being applied following covid and less the help in the form of covid grants. Whilst the Civic Hall & bar income cost centers show a surplus this should not be taken as the civic hall covering its costs as salaries and overheads are not reported within this cost center. The subsidy projected at QTR2 is £129,469. Budget areas showing a surplus and those showing a deficit are detailed below.

111 Precept – Status Green

110 Administration - £416 Deficit – Status Red

A reduction in interest rate will result in a deficit against the budget.

307 Community Room – £350 Deficit – Status Red**320 Events - £4,000 Surplus – Status Green**

Grant received towards the Armed Forces Event.

350 Environmental Services - £5,000 – Status Green

Grant received AAP Stanley In Bloom.

450 Facilities Management - £5,022 Surplus – Status Green

Kickstart funding.

500 Civic Hall - £38,258 Surplus – Status Green

Surplus attributed to the continued increase in hall and room hire, DCC recharges for gas (previous year which was in dispute had not been accrued)

510 Civic Hall Bar £15,561 surplus – Status Green

Increase in bar income due to increase in events at the Civic Hall.

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2. General & Earmarked Reserve – Current position

	Account	Opening Balance
310	General Reserves	396,693
311	EM Reserve Capital	60,289
319	EM Reserve Election costs	15,000
324	EM Reserve Civic Hall Training	1,000
325	EM Reserve Members Training	1,225
326	EM Reserve Mayor's fund/awards	4,500
327	EM Reserve Fireworks	10,000
328	EM Reserve Community Engagement	10,000
329	EM Reserve Jubilee Project	4,395
		503,102

Conclusions

Projections at QTR 2 have taken account of inflation, savings identified at budget setting towards the cost of replacing the central heating system and general savings following a review of costs. Further work is to be carried out on reviewing all costs to ensure we continue to get value for money and seek to save against our current commitments.

Recommendation

The Finance Officer **RECOMMENDS** that Committee:

- (i) **ACCEPTS** the report.

Report Author

Ann Barry

Finance Officer
Stanley Town Council

ann.barry@stanley-tc.gov.uk
01207 299109

08/12/2022

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Stanley Town Council 2022 - 23
Annual Budget - By Centre (Actual YTD Month 9)

Note: Quarter 2 Projected Outturn 2022-23

	<u>2021/22</u>		<u>2022/23</u>				<u>2023/24</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
101 <u>Stanley Town Council</u>									
Overhead Expenditure	178,885	174,255	157,351	85,723	144,555	0	169,545	0	0
Movement to/(from) Gen Reserve	<u>(178,885)</u>	<u>(174,255)</u>	<u>(157,351)</u>	<u>(85,723)</u>	<u>(144,555)</u>		<u>(169,545)</u>		
105 <u>Office Accommodation</u>									
Overhead Expenditure	3,000	3,000	3,000	2,000	3,000	0	3,000	0	0
Movement to/(from) Gen Reserve	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>(2,000)</u>	<u>(3,000)</u>		<u>(3,000)</u>		
110 <u>Administration</u>									
Total Income	1,300	130	600	193	184	0	160	0	0
Overhead Expenditure	29,150	24,720	30,393	16,021	29,970	0	34,538	0	0
Movement to/(from) Gen Reserve	<u>(27,850)</u>	<u>(24,590)</u>	<u>(29,793)</u>	<u>(15,828)</u>	<u>(29,786)</u>		<u>(34,378)</u>		
111 <u>Precept</u>									
Total Income	901,764	904,439	926,948	926,948	926,948	0	925,072	0	0
Movement to/(from) Gen Reserve	<u>901,764</u>	<u>904,439</u>	<u>926,948</u>	<u>926,948</u>	<u>926,948</u>		<u>925,072</u>		
115 <u>Publicity</u>									
Overhead Expenditure	13,300	7,970	13,300	1,964	4,000	0	9,812	0	0
Movement to/(from) Gen Reserve	<u>(13,300)</u>	<u>(7,970)</u>	<u>(13,300)</u>	<u>(1,964)</u>	<u>(4,000)</u>		<u>(9,812)</u>		
200 <u>Democracy</u>									
Overhead Expenditure	32,200	32,189	6,100	225	6,050	0	25,050	0	0
Movement to/(from) Gen Reserve	<u>(32,200)</u>	<u>(32,189)</u>	<u>(6,100)</u>	<u>(225)</u>	<u>(6,050)</u>		<u>(25,050)</u>		

Continued on next page

08/12/2022

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Annual Budget - By Centre (Actual YTD Month 9)

Note: Quarter 2 Projected Outturn 2022-23

	<u>2021/22</u>		<u>2022/23</u>				<u>2023/24</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
300 <u>Services</u>									
Total Income	0	0	0	183	0	0	0	0	0
Direct Expenditure	35,500	0	0	0	0	0	0	0	0
Overhead Expenditure	67,500	39,500	39,500	0	35,125	0	43,500	0	0
Movement to/(from) Gen Reserve	<u>(103,000)</u>	<u>(39,500)</u>	<u>(39,500)</u>	<u>183</u>	<u>(35,125)</u>		<u>(43,500)</u>		
305 <u>PACT House</u>									
Overhead Expenditure	9,800	16,084	9,800	11,347	14,828	0	12,343	0	0
Movement to/(from) Gen Reserve	<u>(9,800)</u>	<u>(16,084)</u>	<u>(9,800)</u>	<u>(11,347)</u>	<u>(14,828)</u>		<u>(12,343)</u>		
307 <u>AP Community Room</u>									
Total Income	375	8,230	375	25	25	0	0	0	0
Overhead Expenditure	3,215	1,718	3,171	1,060	1,729	0	0	0	0
Movement to/(from) Gen Reserve	<u>(2,840)</u>	<u>6,512</u>	<u>(2,796)</u>	<u>(1,035)</u>	<u>(1,704)</u>		<u>0</u>		
310 <u>Warden Service</u>									
Overhead Expenditure	76,000	76,607	79,800	44,695	79,800	0	87,092	0	0
Movement to/(from) Gen Reserve	<u>(76,000)</u>	<u>(76,607)</u>	<u>(79,800)</u>	<u>(44,695)</u>	<u>(79,800)</u>		<u>(87,092)</u>		
320 <u>Events</u>									
Total Income	0	10,244	0	0	4,000	0	0	0	0
Overhead Expenditure	76,997	75,488	77,617	51,245	83,176	0	76,560	0	0
320 Net Income over Expenditure	-76,997	-65,245	-77,617	-51,245	-79,176	0	-76,560	0	0

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Annual Budget - By Centre (Actual YTD Month 9)

Note: Quarter 2 Projected Outturn 2022-23

	<u>2021/22</u>		<u>2022/23</u>				<u>2023/24</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
6000 plus Transfer from EMR	0	4,694	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	(76,997)	(60,551)	(77,617)	(51,245)	(79,176)		(76,560)		
<u>350 Environmental Services</u>									
Total Income	0	1,233	0	6,272	5,000	0	0	0	0
Overhead Expenditure	126,482	124,017	122,478	81,508	134,755	0	153,802	0	0
Movement to/(from) Gen Reserve	(126,482)	(122,784)	(122,478)	(75,236)	(129,755)		(153,802)		
<u>400 Grants</u>									
Total Income	0	1,072	0	0	0	0	0	0	0
Overhead Expenditure	50,000	50,000	50,000	50,000	50,000	0	50,000	0	0
Movement to/(from) Gen Reserve	(50,000)	(48,928)	(50,000)	(50,000)	(50,000)		(50,000)		
<u>450 Facilities Management</u>									
Total Income	0	16,883	0	5,022	5,022	0	0	0	0
Overhead Expenditure	44,547	74,863	106,437	53,137	91,603	0	86,871	0	0
Movement to/(from) Gen Reserve	(44,547)	(57,981)	(106,437)	(48,115)	(86,581)		(86,871)		
<u>500 Civic Hall</u>									
Total Income	57,000	116,882	47,500	105,742	85,758	0	44,362	0	0
Overhead Expenditure	188,684	137,440	165,485	164,454	135,256	0	173,857	0	0
Movement to/(from) Gen Reserve	(131,684)	(20,558)	(117,985)	(58,712)	(49,498)		(129,495)		
<u>510 Civic Hall Bar</u>									

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Annual Budget - By Centre (Actual YTD Month 9)

Note: Quarter 2 Projected Outturn 2022-23

	<u>2021/22</u>		<u>2022/23</u>				<u>2023/24</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Income	36,000	22,319	31,000	31,569	46,561	0	46,400	0	0
Overhead Expenditure	17,590	12,038	15,255	14,279	27,528	0	20,269	0	0
Movement to/(from) Gen Reserve	<u>18,410</u>	<u>10,281</u>	<u>15,745</u>	<u>17,290</u>	<u>19,033</u>		<u>26,131</u>		
520 <u>Loan Charges</u>									
Overhead Expenditure	43,589	43,589	42,736	32,166	42,736	0	41,883	0	0
Movement to/(from) Gen Reserve	<u>(43,589)</u>	<u>(43,589)</u>	<u>(42,736)</u>	<u>(32,166)</u>	<u>(42,736)</u>		<u>(41,883)</u>		
600 <u>MTP-Projects</u>									
Overhead Expenditure	0	0	84,000	0	24,000	0	84,000	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>	<u>(84,000)</u>	<u>0</u>	<u>(24,000)</u>		<u>(84,000)</u>		
Total Budget Income	996,439	1,081,431	1,006,423	1,075,953	1,073,498	0	1,015,994	0	0
Expenditure	996,439	893,479	1,006,423	609,824	908,111	0	1,072,122	0	0
Net Income over Expenditure	<u>0</u>	<u>187,952</u>	<u>0</u>	<u>466,129</u>	<u>165,387</u>	<u>0</u>	<u>-56,128</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR	0	4,694	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>192,646</u>	<u>0</u>	<u>466,129</u>	<u>165,387</u>		<u>(56,128)</u>		

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Annual Budget - By Centre (Actual YTD Month 9)

Note: Quarter 2 Projected Outturn 2022-23

	<u>2021/22</u>		<u>2022/23</u>				<u>2023/24</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
101 Stanley Town Council									
4000 Direct Salaries	173,568	168,185	150,875	82,492	139,279	0	163,525	0	0
4007 Mileage	0	195	266	0	100	0	208	0	0
4008 Training	1,000	550	1,000	300	1,282	0	1,500	0	0
4009 Clothing Costs	200	0	200	0	100	0	100	0	0
4010 Payroll SLA	2,200	2,148	2,000	1,631	1,631	0	1,800	0	0
4012 Recruitment	195	1,355	1,000	473	750	0	600	0	0
4013 HR Advice & Support	1,572	1,363	1,500	96	500	0	1,500	0	0
4014 Courses and Seminars	150	0	150	0	150	0	150	0	0
4015 Telephone Allowance	0	460	360	180	180	0	0	0	0
4066 Tools & Equipment	0	0	0	499	499	0	0	0	0
4101 Mobile Phones	0	0	0	52	84	0	162	0	0
Overhead Expenditure	178,885	174,255	157,351	85,723	144,555	0	169,545	0	0
Movement to/(from) Gen Reserve	(178,885)	(174,255)	(157,351)	(85,723)	(144,555)		(169,545)		
105 Office Accommodation									
4061 Accommodation Rent	3,000	3,000	3,000	2,000	3,000	0	3,000	0	0
Overhead Expenditure	3,000	3,000	3,000	2,000	3,000	0	3,000	0	0
Movement to/(from) Gen Reserve	(3,000)	(3,000)	(3,000)	(2,000)	(3,000)		(3,000)		
110 Administration									
1050 Interest	1,300	130	600	193	184	0	160	0	0
Total Income	1,300	130	600	193	184	0	160	0	0

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Annual Budget - By Centre (Actual YTD Month 9)

Note: Quarter 2 Projected Outturn 2022-23

	<u>2021/22</u>		<u>2022/23</u>				<u>2023/24</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4054 Insurance	4,000	4,795	4,915	4,568	4,568	0	5,025	0	0
4077 Licences	700	0	0	0	0	0	0	0	0
4102 Stationery	700	289	700	40	700	0	300	0	0
4104 Postage	500	18	500	0	300	0	50	0	0
4105 Photocopying	500	341	500	999	1,173	0	1,166	0	0
4106 Subscriptions	5,100	5,041	4,770	337	5,879	0	7,000	0	0
4110 Audit External	2,000	1,600	2,000	0	1,800	0	2,200	0	0
4111 Audit Internal	1,600	480	1,600	520	1,600	0	1,600	0	0
4114 Refreshments	150	19	158	3	50	0	158	0	0
4121 IT - Website Support	0	90	0	0	0	0	0	0	0
4123 IT - Support & Maintenance	11,000	10,733	12,350	6,982	11,000	0	13,860	0	0
4124 IT - Equipment	2,000	60	2,000	1,369	2,000	0	2,000	0	0
4125 IT - Software	0	769	0	631	0	0	0	0	0
4999 Bank Charges	900	486	900	571	900	0	1,179	0	0
Overhead Expenditure	29,150	24,720	30,393	16,021	29,970	0	34,538	0	0
Movement to/(from) Gen Reserve	(27,850)	(24,590)	(29,793)	(15,828)	(29,786)		(34,378)		
111 Precept									
1176 Precept	798,842	798,842	818,813	818,813	818,813	0	818,813	0	0
1177 LCTRS Grant	102,922	105,597	108,135	108,135	108,135	0	106,259	0	0
Total Income	901,764	904,439	926,948	926,948	926,948	0	925,072	0	0
Movement to/(from) Gen Reserve	901,764	904,439	926,948	926,948	926,948		925,072		
115 Publicity									

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Annual Budget - By Centre (Actual YTD Month 9)

Note: Quarter 2 Projected Outturn 2022-23

	<u>2021/22</u>		<u>2022/23</u>				<u>2023/24</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4075 Advertising	0	140	0	0	0	0	0	0	0
4204 Community Consultation	5,500	0	5,500	0	0	0	5,500	0	0
4205 Community Engagement	7,800	7,830	7,800	1,964	4,000	0	4,312	0	0
Overhead Expenditure	13,300	7,970	13,300	1,964	4,000	0	9,812	0	0
Movement to/(from) Gen Reserve	(13,300)	(7,970)	(13,300)	(1,964)	(4,000)		(9,812)		
<u>200 Democracy</u>									
4065 Repairs & Maintenance	0	0	0	40	0	0	0	0	0
4114 Refreshments	100	0	100	0	50	0	50	0	0
4124 IT - Equipment	4,100	4,045	1,000	0	1,000	0	6,000	0	0
4800 Member Training	1,500	60	1,500	10	1,500	0	500	0	0
4802 Other Meetings	500	0	500	0	500	0	500	0	0
4803 Chairmans Fund	500	182	500	175	500	0	500	0	0
4805 Chairmans Awards	2,500	0	2,500	0	2,500	0	2,500	0	0
4808 Election Costs	23,000	27,901	0	0	0	0	15,000	0	0
Overhead Expenditure	32,200	32,189	6,100	225	6,050	0	25,050	0	0
Movement to/(from) Gen Reserve	(32,200)	(32,189)	(6,100)	(225)	(6,050)		(25,050)		
<u>300 Services</u>									
1070 Recharges	0	0	0	183	0	0	0	0	0
Total Income	0	0	0	183	0	0	0	0	0
4308 Regeneration	35,500	0	0	0	0	0	0	0	0
Direct Expenditure	35,500	0	0	0	0	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 9)

Note: Quarter 2 Projected Outturn 2022-23

		<u>2021/22</u>		<u>2022/23</u>				<u>2023/24</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4321	Detached Youth Project	10,000	10,000	10,000	0	10,000	0	10,000	0	0
4324	Money Advice Service	57,500	29,500	29,500	0	25,125	0	33,500	0	0
	Overhead Expenditure	67,500	39,500	39,500	0	35,125	0	43,500	0	0
	Movement to/(from) Gen Reserve	(103,000)	(39,500)	(39,500)	183	(35,125)		(43,500)		
305	<u>PACT House</u>									
4049	Rent	9,500	9,500	9,500	9,500	9,500	0	9,500	0	0
4054	Insurance	300	312	300	0	328	0	343	0	0
4065	Repairs & Maintenance	0	6,271	0	1,847	5,000	0	2,500	0	0
	Overhead Expenditure	9,800	16,084	9,800	11,347	14,828	0	12,343	0	0
	Movement to/(from) Gen Reserve	(9,800)	(16,084)	(9,800)	(11,347)	(14,828)		(12,343)		
307	<u>AP Community Room</u>									
1060	Rent Income	375	230	375	25	25	0	0	0	0
1075	Grants	0	8,000	0	0	0	0	0	0	0
	Total Income	375	8,230	375	25	25	0	0	0	0
4050	Rates	381	339	387	990	309	0	0	0	0
4051	Water Rates	550	0	550	-550	0	0	0	0	0
4052	Electricity	300	202	250	145	170	0	0	0	0
4053	Gas	984	583	984	245	250	0	0	0	0
4065	Repairs & Maintenance	1,000	594	1,000	230	1,000	0	0	0	0
	Overhead Expenditure	3,215	1,718	3,171	1,060	1,729	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 9)

Note: Quarter 2 Projected Outturn 2022-23

	<u>2021/22</u>		<u>2022/23</u>				<u>2023/24</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve	<u>(2,840)</u>	<u>6,512</u>	<u>(2,796)</u>	<u>(1,035)</u>	<u>(1,704)</u>		<u>0</u>		
310 Warden Service									
4116 STC Warden Service	76,000	76,607	79,800	44,695	79,800	0	76,607	0	0
4130 Vehicle Leasing	0	0	0	0	0	0	7,000	0	0
4131 Vehicle Fuel	0	0	0	0	0	0	3,485	0	0
Overhead Expenditure	<u>76,000</u>	<u>76,607</u>	<u>79,800</u>	<u>44,695</u>	<u>79,800</u>	<u>0</u>	<u>87,092</u>	<u>0</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>(76,000)</u>	<u>(76,607)</u>	<u>(79,800)</u>	<u>(44,695)</u>	<u>(79,800)</u>		<u>(87,092)</u>		
320 Events									
1041 Other income	0	69	0	0	0	0	0	0	0
1075 Grants	0	10,175	0	0	4,000	0	0	0	0
Total Income	<u>0</u>	<u>10,244</u>	<u>0</u>	<u>0</u>	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4401 Firework Festival	0	0	0	0	0	0	10,000	0	0
4410 Remembrance Services	2,000	653	2,000	597	2,000	0	718	0	0
4420 Blue Plaque Scheme	500	0	500	0	500	0	500	0	0
4421 Community/Covid 19 Recovery Fu	43,497	46,817	43,497	21,302	43,497	0	40,000	0	0
4423 Heritage Projects	5,000	5,299	5,000	15,149	10,754	0	8,000	0	0
4424 West Stanley Memorial	500	50	250	0	55	0	100	0	0
4426 Miners Sunday	10,000	9,252	10,000	9,773	10,000	0	10,000	0	0
4427 Contingency	2,000	0	2,870	45	2,870	0	2,000	0	0
4439 Christmas Decorations	13,500	13,417	13,500	4,379	13,500	0	5,242	0	0
Overhead Expenditure	<u>76,997</u>	<u>75,488</u>	<u>77,617</u>	<u>51,245</u>	<u>83,176</u>	<u>0</u>	<u>76,560</u>	<u>0</u>	<u>0</u>

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Annual Budget - By Centre (Actual YTD Month 9)

Note: Quarter 2 Projected Outturn 2022-23

		<u>2021/22</u>		<u>2022/23</u>				<u>2023/24</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
320 Net Income over Expenditure		-76,997	-65,245	-77,617	-51,245	-79,176	0	-76,560	0	0
6000	plus Transfer from EMR	0	4,694	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve		<u>(76,997)</u>	<u>(60,551)</u>	<u>(77,617)</u>	<u>(51,245)</u>	<u>(79,176)</u>		<u>(76,560)</u>		
350	<u>Environmental Services</u>									
1041	Other income	0	0	0	500	0	0	0	0	0
1075	Grants	0	1,233	0	772	0	0	0	0	0
1137	In Bloom External Projects	0	0	0	5,000	5,000	0	0	0	0
Total Income		<u>0</u>	<u>1,233</u>	<u>0</u>	<u>6,272</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4000	Direct Salaries	92,224	101,788	89,578	65,064	102,575	0	117,844	0	0
4007	Mileage	0	1,030	730	693	1,500	0	1,561	0	0
4008	Training	1,500	0	2,000	390	2,000	0	2,200	0	0
4009	Clothing Costs	300	344	1,400	1,143	1,400	0	1,540	0	0
4015	Telephone Allowance	0	240	240	120	120	0	0	0	0
4058	Trade Waste	858	-495	500	0	500	0	500	0	0
4065	Repairs & Maintenance	2,800	3,159	3,000	369	3,000	0	3,633	0	0
4066	Tools & Equipment	1,100	952	2,500	2,611	2,500	0	2,500	0	0
4101	Mobile Phones	0	0	0	100	130	0	324	0	0
4130	Vehicle Leasing	13,000	6,639	7,000	3,216	5,500	0	7,800	0	0
4131	Vehicle Fuel	2,000	1,584	2,050	1,078	2,050	0	1,742	0	0
4132	Winter Maintenance	1,500	1,149	2,000	170	2,000	0	2,000	0	0
4133	Environmental Campaigns	3,000	900	3,000	395	3,000	0	3,000	0	0
4134	Stanley in Bloom	6,500	6,416	6,780	3,545	6,780	0	7,458	0	0

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Annual Budget - By Centre (Actual YTD Month 9)

Note: Quarter 2 Projected Outturn 2022-23

		<u>2021/22</u>		<u>2022/23</u>				<u>2023/24</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4137	In Bloom External Projects Exp	0	0	0	1,622	0	0	0	0	0
4138	Funded Projects Expenditure	0	0	0	-436	0	0	0	0	0
4405	Blooming Good Fun	1,700	311	1,700	1,427	1,700	0	1,700	0	0
	Overhead Expenditure	126,482	124,017	122,478	81,508	134,755	0	153,802	0	0
	Movement to/(from) Gen Reserve	<u>(126,482)</u>	<u>(122,784)</u>	<u>(122,478)</u>	<u>(75,236)</u>	<u>(129,755)</u>		<u>(153,802)</u>		
400	<u>Grants</u>									
1041	Other income	0	1,072	0	0	0	0	0	0	0
	Total Income	0	1,072	0	0	0	0	0	0	0
4505	Stanley Fund	50,000	50,000	50,000	50,000	50,000	0	50,000	0	0
	Overhead Expenditure	50,000	50,000	50,000	50,000	50,000	0	50,000	0	0
	Movement to/(from) Gen Reserve	<u>(50,000)</u>	<u>(48,928)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>		<u>(50,000)</u>		
450	<u>Facilities Management</u>									
1041	Other income	0	7,137	0	0	0	0	0	0	0
1075	Grants	0	9,746	0	5,022	5,022	0	0	0	0
	Total Income	0	16,883	0	5,022	5,022	0	0	0	0
4000	Direct Salaries	44,547	74,742	106,122	53,077	91,288	0	86,796	0	0
4007	Mileage	0	0	75	0	75	0	75	0	0
4015	Telephone Allowance	0	122	240	60	240	0	0	0	0
	Overhead Expenditure	44,547	74,863	106,437	53,137	91,603	0	86,871	0	0
	Movement to/(from) Gen Reserve	<u>(44,547)</u>	<u>(57,981)</u>	<u>(106,437)</u>	<u>(48,115)</u>	<u>(86,581)</u>		<u>(86,871)</u>		

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Annual Budget - By Centre (Actual YTD Month 9)

Note: Quarter 2 Projected Outturn 2022-23

		<u>2021/22</u>		<u>2022/23</u>				<u>2023/24</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
500	<u>Civic Hall</u>									
1000	Ticket Sales Retained	9,000	0	4,500	0	1,662	0	0	0	0
1001	Ticket sales- other Civic	0	1,323	2,000	2,557	2,557	0	2,610	0	0
1002	Ticket sales ret'd- Ext shows	0	31,879	0	3,960	3,960	0	0	0	0
1005	Ticket Sales Non Retained	0	17,269	0	47,597	0	0	0	0	0
1006	Tickets Postage/ Copying	0	4,145	1,000	2,474	3,467	0	2,092	0	0
1010	Hall Hire	42,000	31,638	34,000	36,359	56,006	0	32,000	0	0
1013	DCC Recharges	6,000	7,151	6,000	7,510	12,566	0	7,510	0	0
1016	Change Request	0	500	0	1,900	0	0	0	0	0
1029	Recharged buffet, disco etc	0	0	0	261	261	0	0	0	0
1031	PRS income	0	130	0	133	213	0	150	0	0
1032	Recharged technical	0	1,253	0	2,674	4,749	0	0	0	0
1041	Other income	0	4,593	0	317	317	0	0	0	0
1075	Grants	0	15,000	0	0	0	0	0	0	0
1081	Donations	0	2,000	0	0	0	0	0	0	0
	Total Income	57,000	116,882	47,500	105,742	85,758	0	44,362	0	0
4000	Direct Salaries	0	73	0	19	0	0	0	0	0
4005	Casual Staff	10,000	3,276	10,125	21,075	30,318	0	12,294	0	0
4006	Overtime	0	0	0	199	0	0	0	0	0
4008	Training	1,000	365	1,000	0	1,000	0	1,100	0	0
4009	Clothing Costs	400	160	400	489	400	0	600	0	0
4015	Telephone Allowance	0	0	0	30	0	0	0	0	0
4016	Change Request	0	500	0	1,900	0	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 9)

Note: Quarter 2 Projected Outturn 2022-23

		<u>2021/22</u>		<u>2022/23</u>				<u>2023/24</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4050	Rates	8,729	8,583	8,860	6,867	8,600	0	8,840	0	0
4051	Water Rates	3,250	1,941	2,000	199	2,000	0	2,440	0	0
4052	Electricity	13,200	10,306	13,200	8,641	15,000	0	14,520	0	0
4053	Gas	35,000	28,046	35,000	-569	25,000	0	33,000	0	0
4055	Cleaning	3,500	3,678	3,200	1,886	3,200	0	3,520	0	0
4056	Alarm Maintenance	2,400	1,958	2,460	1,912	2,000	0	2,154	0	0
4057	Window Cleaning	150	0	150	0	150	0	300	0	0
4058	Trade Waste	1,300	1,285	1,300	0	1,300	0	1,430	0	0
4059	Laundry	200	0	200	1,124	1,901	0	2,200	0	0
4065	Repairs & Maintenance	20,000	13,799	20,000	12,261	20,000	0	20,000	0	0
4066	Tools & Equipment	500	1,723	500	808	1,761	0	500	0	0
4067	Furniture & Fittings	2,000	2,533	2,000	0	2,000	0	4,000	0	0
4069	Pest Control	275	275	275	259	260	0	284	0	0
4071	Health & Safety - Fire	200	194	209	0	209	0	213	0	0
4072	Health & Safety First Aid	150	44	150	0	150	0	48	0	0
4073	Health and Safety	0	182	0	0	0	0	0	0	0
4077	Licences	4,310	3,909	3,854	2,116	4,000	0	4,351	0	0
4079	Security	0	0	0	545	0	0	0	0	0
4080	Planned Maintenance	6,500	495	2,000	0	2,000	0	0	0	0
4081	Civic Hall Projects	50,000	1,917	50,000	0	0	0	50,000	0	0
4101	Mobile Phones	108	16	0	52	0	0	162	0	0
4102	Stationery	450	1,289	450	500	1,026	0	850	0	0
4104	Postage	300	649	250	163	250	0	700	0	0
4105	Photocopying	600	492	450	268	450	0	0	0	0

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Annual Budget - By Centre (Actual YTD Month 9)

Note: Quarter 2 Projected Outturn 2022-23

		<u>2021/22</u>		<u>2022/23</u>				<u>2023/24</u>		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4106	Subscriptions	0	0	0	4,370	0	0	320	0	0
4112	Professional Fees	3,612	12,387	3,702	3,759	3,760	0	3,834	0	0
4114	Refreshments	50	7	50	2	50	0	50	0	0
4121	IT - Website Support	0	2,805	0	0	0	0	0	0	0
4125	IT - Software	0	50	0	98	0	0	0	0	0
4425	Technical Support	1,000	1,499	1,000	1,190	1,190	0	1,649	0	0
4650	Events - Civic Hall	16,600	10,089	0	31,915	2,281	0	0	0	0
4654	Purchases for weddings/parties	200	150	0	981	0	0	0	0	0
4700	Ticket Sales Paid Over	0	17,269	0	55,857	0	0	0	0	0
4998	Transaction Fees	2,700	5,495	2,700	5,540	5,000	0	4,498	0	0
Overhead Expenditure		188,684	137,440	165,485	164,454	135,256	0	173,857	0	0
Movement to/(from) Gen Reserve		(131,684)	(20,558)	(117,985)	(58,712)	(49,498)		(129,495)		
510	<u>Civic Hall Bar</u>									
1020	Bar Takings	35,000	22,319	30,000	31,569	46,561	0	43,000	0	0
1210	Food sales	1,000	0	1,000	0	0	0	3,400	0	0
Total Income		36,000	22,319	31,000	31,569	46,561	0	46,400	0	0
4560	Coffee Shop-Food	400	0	0	0	0	0	0	0	0
4600	Bar Stock	16,000	10,622	13,600	10,788	21,000	0	15,754	0	0
4601	Bar Supplies - Sundry Items	160	1,032	500	2,948	5,373	0	3,215	0	0
4602	Bar - Stocktaking Costs	600	0	755	220	755	0	600	0	0
4603	Bar - gas	430	384	400	322	400	0	700	0	0
Overhead Expenditure		17,590	12,038	15,255	14,279	27,528	0	20,269	0	0

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Annual Budget - By Centre (Actual YTD Month 9)

Note: Quarter 2 Projected Outturn 2022-23

	<u>2021/22</u>		<u>2022/23</u>				<u>2023/24</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve	<u>18,410</u>	<u>10,281</u>	<u>15,745</u>	<u>17,290</u>	<u>19,033</u>		<u>26,131</u>		
520 Loan Charges									
4996 PWLB Loan - Principal	39,000	39,000	39,000	29,000	39,000	0	39,000	0	0
4997 PWLB Loan - Interest	4,589	4,589	3,736	3,166	3,736	0	2,883	0	0
Overhead Expenditure	<u>43,589</u>	<u>43,589</u>	<u>42,736</u>	<u>32,166</u>	<u>42,736</u>	<u>0</u>	<u>41,883</u>	<u>0</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>(43,589)</u>	<u>(43,589)</u>	<u>(42,736)</u>	<u>(32,166)</u>	<u>(42,736)</u>		<u>(41,883)</u>		
600 MTP-Projects									
4606 MTP-Projects	0	0	84,000	0	24,000	0	84,000	0	0
Overhead Expenditure	<u>0</u>	<u>0</u>	<u>84,000</u>	<u>0</u>	<u>24,000</u>	<u>0</u>	<u>84,000</u>	<u>0</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>	<u>(84,000)</u>	<u>0</u>	<u>(24,000)</u>		<u>(84,000)</u>		
Total Budget Income	996,439	1,081,431	1,006,423	1,075,953	1,073,498	0	1,015,994	0	0
Expenditure	996,439	893,479	1,006,423	609,824	908,111	0	1,072,122	0	0
Net Income over Expenditure	<u>0</u>	<u>187,952</u>	<u>0</u>	<u>466,129</u>	<u>165,387</u>	<u>0</u>	<u>-56,128</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR	0	4,694	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	<u>0</u>	<u>192,646</u>	<u>0</u>	<u>466,129</u>	<u>165,387</u>		<u>(56,128)</u>		

Contact: Joanne Smart
Direct Tel: 03000 266243
email: joanne.smart@durham.gov.uk
Our ref: JG / JS T&PC 23/24



Ms H Richardson
Stanley Town Council
Stanley Civic Hall
Front Street
Stanley
County Durham
DH9 0NA

22 November 2022

Dear Parish / Town Clerk

Notification of Tax Base, Local Council Tax Reduction Scheme Grant Allocation and Request for Precept 2023/24

On 16 November 2022 Cabinet formally set the tax base for 2023/24 and in doing so also resolved to continue to pass on the Town and Parish element of its formula grant in 2023/24. This is a significant commitment and these payments are made in the spirit of partnership working with local town and parish councils as the council is not statutorily bound to make these payments and in many other areas this funding is not provided. The LCTRS grant due to Town & Parish Councils in 2023/24 is £1.508 million.

The council's LCTRS has also been reviewed and Cabinet recommended that it should continue to provide up to 100% support to our most vulnerable households, including working aged households in receipt of low incomes next year. The scheme will therefore remain unchanged next year, subject to Council subsequently agreeing those recommendations at its meeting in December.

The LCTRS grant payable to individual Town and Parish Councils has again been allocated proportionate to the impact of their tax raising capacity, including the incidence of LCTRS in each locality, which is the established method of distribution we have used since 2013/14.

Resources

Durham County Council, County Hall, Durham DH1 5UE

Main Telephone 03000 26 0000

Text messaging service: 07860093073 – please start your message with the word INFO

Tax Base 2023/24

The council has updated its tax base modelling and calculated your tax base (to be approved by Cabinet on 16 November 2022) taking into account the impact of the council's decision to extend the current LCTRS into next year, an updated prudent position in terms of assumptions for new build and incidence of other discounts and exemptions impacting on the tax base calculation. The tax base continues to include the impact of the council's policy (initially approved by Cabinet on 12 July 2017) to exempt care leavers from council tax up to the age of 25, in line with best practice and responsibilities as a corporate parent.

The following table shows the position for your council:

Stanley Town Council	
Current Tax Base (2022/23) [A]	7,998.8
Tax Base for 2023/24 [B]	8,099.3
Tax Base Increase/(Decrease) from 2022/23 [C] = [B] - [A]	100.5
Current Band D Council Tax (2022/23) [D]	£102.37
Increase/(Decrease) in Council Tax Yield [E] = ([C] x [D])	£10,288.19
Removal of 2022/23 LCTRS Grant [F]	(£108,135.00)
LCTRS Grant Payable to Your Council 2023/24 [G]	£111,547.00
Net Position [E] - [F] + [G]	£13,700.19

*This is the amount you would have to increase or decrease your precept by to give you a standstill position in terms of resource availability (in cash terms).

Based on the above information please could you arrange for your council to determine its precept requirement for 2023/24. To allow me to take your precept for 2023/24 into account in setting the council tax for 2023/24 I have enclosed the relevant Official Precept request Form and would be grateful if you could **complete and return this form by Friday 20 January 2023 at the latest.**

Please note that the LCTRS grant quoted above will be paid to you **in addition** to your agreed precept and should be taken into account when determining your precept requirement.

I would also like to draw your attention to the fact the Government has previously issued a challenge to Town and Parish Councils to demonstrate restraint when setting precept increases, that are not a direct result of taking on additional responsibilities, and to make precept decisions more transparent to local taxpayers.

The Government expects Town and Parish Councils, in setting their precepts, to consider all available options to mitigate the need for council tax increases. For a

DURHAM COUNTY COUNCIL

OFFICIAL PRECEPT REQUEST 2023/24 – Stanley Town Council

Please return a completed, signed electronic request via email to towmandparishprecepts@durham.gov.uk.

1. Precept Requirement for 2023/24	£
2. Tax Base 2023/24	8,099.3
3. Band D Charge	£
Divide the Precept figure in Box 1 by the Tax Base figure in Box 2 to calculate the Band D charge for the year commencing 1 April 2023	
4. LCTRS Grant Payable to your Council 2023/24	£111,547.00
5. Total Payment by DCC (Add together Box 1 and Box 4)	£
6. Date of Meeting	
This is the date of the Parish/Town Council meeting where the precept in Box 1 above was agreed	

Print Name (Chairman)		Signature		Date	
Print Name (Clerk)		Signature		Date	

Bank details for payment:

Name of bank					
Bank Address					
Sort Code		Account Number			

Email for remittance advice	
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It is essential that all of the above information is provided. Failure to do so may result in a delay in your precept/grant being paid.

number of years the Government has threatened to implement a cap on council tax increases implemented by Town and Parish Councils. There is no indication at this stage that a cap will be implemented for 2023/24, however any Government proposals to do so would be set out at the time of the provisional local government finance settlement which is due in December 2022.

Precept payments and your share of the LCTRS grant will be paid directly into your bank account in accordance with the instalment profiles that applied in 2022/23. **Please ensure that all relevant bank account details are supplied on the attached form. Please also supply your current email address for remittance notification.**

If your precept is greater than £140,000 you must also comply with the requirements of the Council Tax Regulations 2003, which require additional information to be published as follows:

- Gross expenditure breakdown by class of service provided
- Income broken down by class of service provided
- Net expenditure broken down by class of service provided
- A statement of the effect of the aggregate gross expenditure and net budget requirement upon the level of precept issued

I look forward to receiving your completed forms. Should you require any further information with regards to this letter, please do not hesitate to contact Joanne Smart on 03000 266243 or email townandparishprecepts@durham.gov.uk. Further information will be provided in the November Cabinet report, which is available on the Durham County Council website.

Yours sincerely

Paul Darby

Paul Darby
Corporate Director of Resources