

# **New report: Summary of Receipts and Payments**

## **Non-confidential**

Report by: Parish Clerk/RFO

Date: 03/02/26

Report to: Parish Council 02/2026

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As agreed at January's meeting (minute 188/M/25), an example of the Summary of Receipts and Payments report has been produced, for consideration by council. This is similar to the Net Position report provided to Council each month, with the addition of percentage under/over spend (Net Position) against each code.

### **Notes**

When looking at an individual code:

- Be aware that not all expenditure is evenly spread across the financial year (so for example, 50% of that budget won't necessarily be spent 50% of the way through the financial year).
- Where it looks like we've not spent anything against budget (100% remaining against budget), it may be that the whole budget amount will be spent in one go, later in the financial year or it's additional to/creating a new reserve.
- Where it looks like we've spent all the budget (0% budget remaining), it may be that this is one off expenditure and there will not be any further expenditure for the remainder of the financial year.
- Where the under/over spend (Net Position) is showing as N/A, there was no amount budgeted but there has been either receipts or payments against that code.
- When looking at staff costs, look at the sub total line only, not the Tax, NI, pension lines individually.

The Summary at the end of the report gives the overall position.

The example report does not include any reserves – this information is not currently held in Scribe.

### **For consideration**

- Council to confirm whether this new report meets its requirements.
- If so, Council to consider which existing report(s) can be stopped. (Please note that for internal control purposes and as per our Financial Regulations, we will

still have to produce a List of Payments for council approval. We will still also have to produce Bank Reconciliation for checking and sign off).

- Council acknowledges a previous decision that any changes would be implemented in the next financial year.