

CREECH ST MICHAEL PARISH COUNCIL

Draft Minutes for the Meeting of Creech St Michael Parish Council Finance Committee
held at Creech St Michael Village Hall on **11 December 2023 at 7.00pm**

Councillor Attendance

Cllr. David Griffin – Chair	DG	Present	Cllr, Neil Davidson	ND	Present
Cllr. Paul Tucker	PT	Present	Cllr. Annabelle Peters	AP	Present

Also Present: Andrew Williams, Creech St Michael Parish Clerk and Responsible Financial Officer.

Meeting started at 7.00pm

1.0	Chair's welcome
	DG welcomed everyone to the meeting.
2.0	Public Question time - Questions asked by the Public and Press will be noted.
	None.
3.0	Apologies for Absence
	3.1 To receive any apologies for absence.
	None.
	3.2 To approve any apologies for absence. [M]
	None.
4.0	Declarations of Interests
	4.1 Declarations of Individual Members
	None.
	4.2 Dispensation Request
	None.
5.0	Minutes
	To Review and Approve the minutes of the meeting held on 30 October 2023. [M]
	All present confirmed that they had received the Minutes of the meeting held on 30 October 2023.
	It was noted that following recent correspondence with West Monkton Parish Council relating to item 11.0, the Langaller Park Development, it was felt that a response to their announcement about their concerns with respect to changes to the A38 should be made. Action: Clerk and RFO to contact West Monkton Parish Council Clerk and express our concerns.
	The minutes were reviewed and approved and signed by the Chair.
	Prop: DG Sec: AP In Favour:4 Against:0 Abstain:0

	Items for Decision				
6.0	<p>Draft Budget for the 2024/25 Financial Year – to consider and recommend for approval by the Parish Council, a draft budget for the 2024/25 financial year. [M]</p> <p>The Clerk and RFO presented three budget scenarios based on a precept increase of 5%. In each scenario, sums would need to be drawn from reserves to enable the proposed budgets for the 2024/25 financial year to be delivered.</p> <p>It was noted that there was significant concern about the impact of Somerset Council's financial constraints and the risk posed by the Langaller Park development was also expressed.</p> <p>It was agreed that the Clerk and RFO would prepare a draft budget for approval by the Parish Council. This would include an increase on the precept of 8% on the previous year, an increase in the Clerk and RFO role working hours (see item 9.0) and a range of options for making savings within the Recreation Park budget.</p>				
	Prop:	Sec:	In Favour:	Against:	Abstain:
7.0	<p>External Audit – to consider the final report from the external auditors. [M]</p> <p>The report provided by PKF Littlejohn was discussed at length. The Clerk and RFO provided explanation on the points raised and the actions that would need to be taken forward in to audit for the coming year.</p> <p>The report was accepted and approved.</p>				
	Prop:DG	Sec:AP	In Favour:4	Against:0	Abstain:0
8.0	<p>Internal Audit – to approve the reappointment of J Larcome as the Parish Council's internal auditor. [M]</p> <p>It was agreed that J Larcome should be appointed as internal auditor for the 2023/24 internal audit.</p>				
	Prop:DG	Sec:PT	In Favour:4	Against:0	Abstain:0
9.0	<p>Clerk and RFO Hours – to consider a proposal to increase the Clerk and RFO's working hours. [M]</p> <p>All members present confirmed that the proposed changes to the Clerk and RFO's working conditions should be recommended for approval by the Parish Council.</p> <p>The proposal was approved.</p>				
	Prop:DG	Sec:AP	In Favour:4	Against:4	Abstain:0
	Items for Discussion				
10.0	VAT Registration and its implications.				
	<p>The Clerk and RFO confirmed that the VAT registration process was now complete and the Parish Council was now registered for VAT. Registration was backdated to 1 April 2019 and the Clerk and RFO would be working through the records to submit the necessary returns.</p>				

	Other Matters
11.0	Correspondence
	11.1 To consider any correspondence received that Councillors wish to raise that has already been circulated.
	None.
	11.2 To note items of correspondence received by the Clerk and RFO deemed appropriate to be brought to the attention of the Parish council.
	None.
12.0	New Matters to be Carried Forward
	The Clerk and RFO raised the issue of the refusal of the Parish Council to fund the installation of a screen and WiFi at the Recreation Park. It was agreed that the item should be added to the agenda for the next Parish Council meeting to be reconsidered.
	DG expressed his desire to see funding for the youth project to continue in to the 2024/25 financial year.

The meeting ended at 8.19pm

[V] = Where a resolution (vote) is expected

Andrew Williams, CSM PC, Clerk and RFO, 07708 680797, email clerk@creechstmichael.net

The next Creech St Michael (CSM) Parish Council meetings are on:

8 January 2024

5 February 2024

4 March 2024

at 7pm in the CSM Village Hall

at 7pm in the CSM Village Hall

At 7pm in the CSM Village Hall



Item 6.

Bank Reconciliation

1.0 Proposal

To review and approve the bank reconciliation for quarter three.

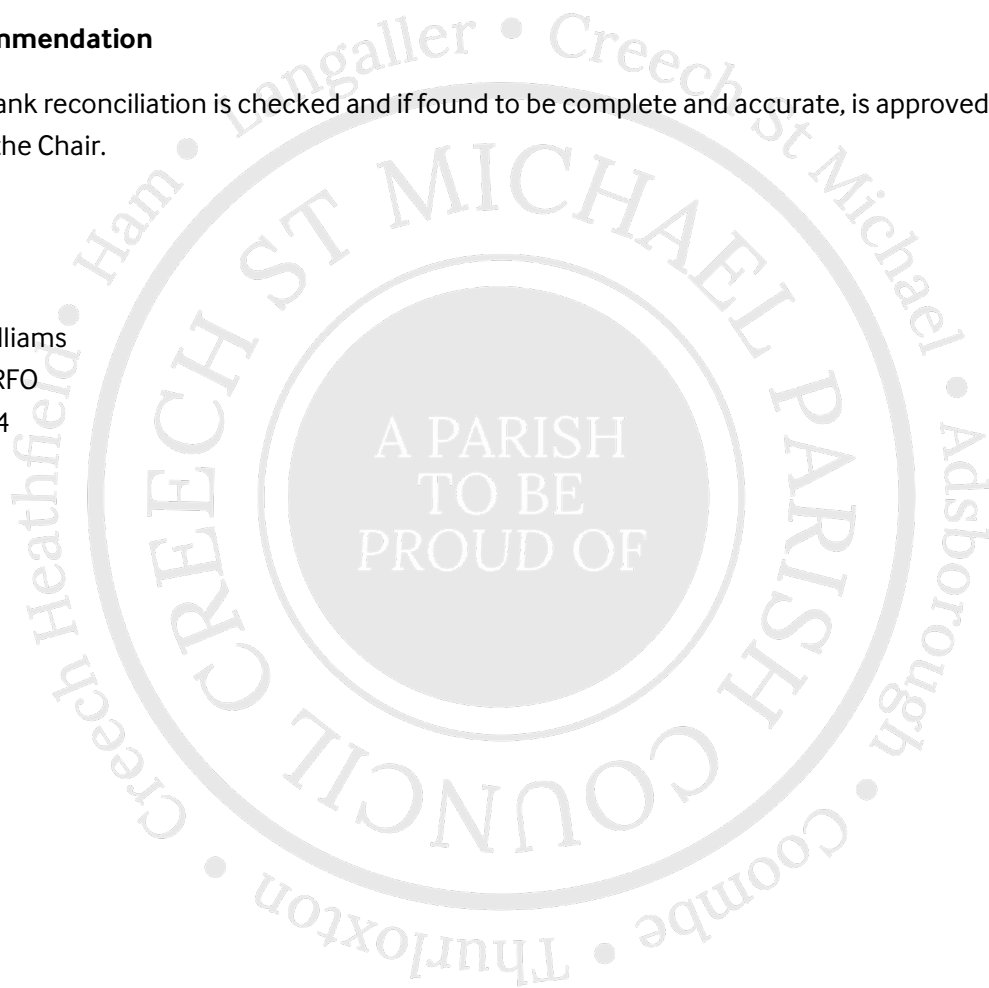
2.0 Introduction

The bank reconciliation for quarter three has been completed and is presented for consideration. As can be seen from the records provided, the Scribe Reconciliation Report confirms that income and expenditure records match with the bank statements as at 31.12.2023.

3.0 Recommendation

That the Bank reconciliation is checked and if found to be complete and accurate, is approved and signed by the Chair.

Andrew Williams
Clerk and RFO
15.03.2024



Creech St Michael Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 31/12/2023		
	Cash in Hand 01/04/2023		130,553.50
	ADD		
	Receipts 01/04/2023 - 31/12/2023		108,086.44
			238,639.94
	SUBTRACT		
	Payments 01/04/2023 - 31/12/2023		112,083.74
A	Cash in Hand 31/12/2023 (per Cash Book)		126,556.20
	Cash in hand per Bank Statements		
	Petty Cash	31/12/2023	102.22
	SOLDO Debit card	31/12/2023	1,829.20
	Unity Trust Bank	31/12/2023	124,624.78
			126,556.20
	Less unrepresented payments		
			126,556.20
	Plus unrepresented receipts		
B	Adjusted Bank Balance		126,556.20
	A = B Checks out OK		



Report: GBP statements

Transactions **settled** between **01/10/23** and **31/10/23**
Downloaded from "Report: Statements" on **03/11/23** at **12:22 PM**

Creech St Michael Parish Council
1 Impens Cottages
Petherton Road
Bridgwater
TA7 0BB
United Kingdom

FILTERS:

CURRENCY PERIOD DATE TYPE
GBP 01/10/23 - 31/10/23 Settlement date

Balance summary

TOTAL ACCOUNT BALANCE

Opening Ledger Balance	Deposit	Deposit reversal	Total spent (payments, withdrawals)	Refund	Currency exchange in	Currency exchange out	Soldo financial fee	Soldo billing	Closing Ledger balance
3,241.53	0.00	0.00	-329.71	0.00	0.00	0.00	0.00	-21.60	2,890.22

Main wallets balances

Name	Opening Ledger Balance	Deposit	Deposit reversal	Transfer in	Transfer out	Total spent (payments, withdrawals)	Refund	Currency exchange in	Currency exchange out	Soldo financial fee	Soldo billing	Closing Ledger balance
GBP	3,241.53	0.00	0.00	0.00	0.00	-329.71	0.00	0.00	0.00	0.00	-21.60	2,890.22

* Date and time are calculated in UTC + 1:00 Daylight time

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Report: GBP statements

Transactions settled between 01/10/23 and 31/10/23
 Downloaded from "Report: Statements" on 03/11/23 at 12:22 PM

Sett. date*	Auth. date*	Type	Merchant category	User	From	To/Description	Amount £	Fee £	VAT %	VAT Amount £	FX Amount
02/10/23	02/10/23 5:27 PM	Soldo subscription			GBP	Soldo subscription fee	-21.60				
02/10/23	01/10/23 11:19 AM	Payment	Shopping	Williams Andrew	ANDREW WILLIAMS GBP * 0154	Amazon	-13.98				
09/10/23	06/10/23 4:55 PM	Payment	Shopping	Williams Andrew	ANDREW WILLIAMS GBP * 0154	B&Q	-189.00				
09/10/23	02/10/23 11:32 AM	Payment	Shopping	Williams Andrew	ANDREW WILLIAMS GBP * 0154	Amazon	-14.99				
10/10/23	09/10/23 9:51 AM	Payment	Shopping	Williams Andrew	ANDREW WILLIAMS GBP * 0154	Amazon	-29.99				
10/10/23	09/10/23 5:26 PM	Payment	Shopping	Williams Andrew	ANDREW WILLIAMS GBP * 0154	Amazon	-8.75				
11/10/23	10/10/23 1:09 PM	Payment	Shopping	Williams Andrew	ANDREW WILLIAMS GBP * 0154	B & Q 1312\HERON GATE\TAUNTON\TA12LP GBR	-44.50				
23/10/23	22/10/23 11:42 AM	Payment	Shopping	Williams Andrew	ANDREW WILLIAMS GBP * 0154	B&Q	-28.50				

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Report: GBP statements

Transactions **settled** between **01/11/23** and **30/11/23**
Downloaded from "Report: Statements" on **01/12/23** at **11:33 AM**

Creech St Michael Parish Council

1 Impens Cottages
Petherton Road
Bridgwater
TA7 0BB
United Kingdom

FILTERS:

CURRENCY PERIOD DATE TYPE
GBP 01/11/23 - 30/11/23 Settlement date

Balance summary

TOTAL ACCOUNT BALANCE

Opening Ledger Balance	Deposit	Deposit reversal	Total spent (payments, withdrawals)	Refund	Currency exchange in	Currency exchange out	Soldo financial fee	Soldo billing	Closing Ledger balance
2,890.22	0.00	0.00	-948.78	0.00	0.00	0.00	0.00	-21.60	1,919.84

Main wallets balances

Name	Opening Ledger Balance	Deposit	Deposit reversal	Transfer in	Transfer out	Total spent (payments, withdrawals)	Refund	Currency exchange in	Currency exchange out	Soldo financial fee	Soldo billing	Closing Ledger balance
GBP	2,890.22	0.00	0.00	0.00	0.00	-948.78	0.00	0.00	0.00	0.00	-21.60	1,919.84

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Transactions settled between 01/11/23 and 30/11/23
 Downloaded from "Report: Statements" on 01/12/23 at 11:33 AM

Sett. date*	Auth. date*	Type	Merchant category	User	From	To/Description	Amount £	Fee £	VAT %	VAT Amount £	FX Amount
02/11/23	02/11/23 4:54 PM	Soldo subscription			GBP	Soldo subscription fee	-21.60				
02/11/23	31/10/23 3:41 PM	Payment	Shopping	Williams Andrew	ANDREW WILLIAMS GBP * 0154	Hobbycraft	-5.00				
02/11/23	01/11/23 12:03 PM	Payment	Services	Williams Andrew	ANDREW WILLIAMS GBP * 0154	SLCC ENTERPRISES LTD\8 THE CRESCENT\TAUNTON\TA14EA GBRGBR	-177.00				
07/11/23	06/11/23 9:13 AM	Payment	Services	Williams Andrew	ANDREW WILLIAMS GBP * 0154	CLEANING SUPPLIES 4 U\29 DELLINGBURN STREE\GREENOCK\PA15 4TP GBRGBR	-107.53				
14/11/23	13/11/23 10:58 AM	Payment	Shopping	Williams Andrew	ANDREW WILLIAMS GBP * 0154	Net World Sports	-168.43				
14/11/23	13/11/23 4:48 PM	Payment	Shopping	Williams Andrew	ANDREW WILLIAMS GBP * 0154	B&Q	-16.15				
21/11/23	20/11/23 1:30 PM	Payment	Shopping	Williams Andrew	ANDREW WILLIAMS GBP * 0154	SPOTTED PENGUIN\Edison House, Edison CloseRansomes Europark\IPSWICH\IP3 9GU LNDGBR	-474.67				

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Report: GBP statements

Transactions **settled** between **01/12/23** and **31/12/23**
Downloaded from "Report: Statements" on **02/01/24** at **11:44 AM**

Creech St Michael Parish Council
1 Impens Cottages
Petherton Road
Bridgwater
TA7 0BB
United Kingdom

FILTERS:

CURRENCY PERIOD DATE TYPE
GBP 01/12/23 - 31/12/23 Settlement date

Balance summary

TOTAL ACCOUNT BALANCE

Opening Ledger Balance	Deposit	Deposit reversal	Total spent (payments, withdrawals)	Refund	Currency exchange in	Currency exchange out	Soldo financial fee	Soldo billing	Closing Ledger balance
1,919.84	0.00	0.00	-353.52	262.88	0.00	0.00	0.00	0.00	1,829.20

Main wallets balances

Name	Opening Ledger Balance	Deposit	Deposit reversal	Transfer in	Transfer out	Total spent (payments, withdrawals)	Refund	Currency exchange in	Currency exchange out	Soldo financial fee	Soldo billing	Closing Ledger balance
GBP	1,919.84	0.00	0.00	0.00	0.00	-353.52	262.88	0.00	0.00	0.00	0.00	1,829.20

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1 Impens Cottages
Petherton Road
Bridgwater
TA7 0BB
United Kingdom

Sett. date*	Auth. date*	Type	Merchant category	User	From	To/Description	Amount £	Fee £	VAT %	VAT Amount £	FX Amount
04/12/23	04/12/23 8:50 AM	Soldo financial fee			GBP	Soldo card issuing fee:	-5.00				
08/12/23	08/12/23 10:01 AM	Soldo financial fee			GBP	Funds debited by Soldo	+5.00				
08/12/23	08/12/23 12:17 PM	Payment	Services	Williams Andrew	ANDREW WILLIAMS GBP * 4705	UK2	-101.34				
11/12/23	08/12/23 12:01 PM	Payment	Services	Williams Andrew	ANDREW WILLIAMS GBP * 4705	CLEANING SUPPLIES 4 U\29 DELLINGBURN STREE\GREENOCK\PA15 4TP GBRGBR	-252.18				
15/12/23	14/12/23 3:13 AM	Refund	Shopping	Williams Andrew	ADDITIONAL GBP * 5819	SPOTTED PENGUIN\Edison House, Edison CloseRansomes Europark\IPSWICH\IP3 9GU LNDGBR	+155.30				
27/12/23	20/12/23 3:59 PM	Refund	Services	Williams Andrew	ANDREW WILLIAMS GBP * 4705	CLEANING SUPPLIES 4 U\29 DELLINGBURN STREE\GREENOCK\PA15 4TP GBRGBR	+107.58				

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Your Account Statement



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Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mr Andrew Williams
Creech St Michael Parish Council
1 Impens Cottages
Petherton Road
Bridgwater
TA7 0BB

Date: 31/10/2023

Account Name: Creech St Michael Parish Council

Swift Code (BIC): NWBKGB2L

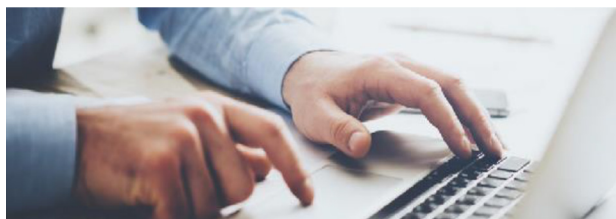
IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20466828

Your arranged overdraft limit is £0.00

Our new Online Banking is now available for everyone to use, giving you benefits like a refreshed new look, with simpler navigation. Finding your way around on a desktop or mobile phone is easier than ever.



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: **FSCS.org.uk** or refer to our FSCS Information Sheet and Exclusions List at **unity.co.uk/fscs**

Contact Us

 Call us: **0345 140 1000**

 Email us: **us@unity.co.uk**

 Visit us: **unity.co.uk**

Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
30/09/2023		Balance brought forward	£0.00	£0.00	£160,960.06
02/10/2023	Credit	R Carr	£0.00	£40.00	£161,000.06
03/10/2023	Credit	CLIENTS DEPOSIT	£0.00	£4.00	£161,004.06
04/10/2023	Credit	Credit 000007	£0.00	£300.00	£161,304.06

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Statement number 017

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Your Current T1 account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
09/10/2023	Faster Payment Debit	B/P to: Utilita Energy Ltd	£26.04	£0.00	£161,278.02
09/10/2023	Transfer	B/P to: SALC	£795.72	£0.00	£160,482.30
09/10/2023	Faster Payment Debit	B/P to: CSM Village Hall	£82.50	£0.00	£160,399.80
09/10/2023	Faster Payment Debit	B/P to: Somerset Council	£3,148.74	£0.00	£157,251.06
09/10/2023	Faster Payment Debit	B/P to: EDF Energy	£8.49	£0.00	£157,242.57
09/10/2023	Faster Payment Debit	B/P to: EDF Energy	£134.92	£0.00	£157,107.65
09/10/2023	Credit	SOMERSET COUNCIL P	£0.00	£2,155.00	£159,262.65
13/10/2023	Credit	BURKE S	£0.00	£100.00	£159,362.65
23/10/2023	Direct Debit	Direct Debit (TESCO MOBILE)	£15.96	£0.00	£159,346.69
25/10/2023	Direct Debit	Direct Debit (HMRC SDDS)	£1,944.57	£0.00	£157,402.12
26/10/2023	Direct Debit	Direct Debit (NEST)	£118.82	£0.00	£157,283.30
26/10/2023	Faster Payment Debit	B/P to: David Childs	£355.00	£0.00	£156,928.30
26/10/2023	Faster Payment Debit	B/P to: Sutcliffe Play	£17,475.98	£0.00	£139,452.32
26/10/2023	Faster Payment Debit	B/P to: Utilita Energy Ltd	£66.36	£0.00	£139,385.96
27/10/2023	Faster Payment Debit	B/P to: Francis Reading	£449.54	£0.00	£138,936.42
27/10/2023	Faster Payment Debit	B/P to: Karen Hutchings	£551.57	£0.00	£138,384.85
27/10/2023	Faster Payment Debit	B/P to: Andrew Williams	£1,347.36	£0.00	£137,037.49
27/10/2023	Faster Payment Debit	B/P to: Walford Security L	£795.60	£0.00	£136,241.89

Sending or Receiving Currency

You may be asked for your SWIFTBIC (Bank Identification Code) and IBAN (International Bank Account Number). These can be found at the top of this statement and are required to ensure that international banks can find the correct account to credit or debit funds.

When receiving currency into your Unity account, you must inform us of the transaction. The SWIFTBIC number relates to a central Unity account. We use this account to receive international currency before allocating the payment to your account. Please call us on **0345 140 1000** for more information.

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What happens when something goes wrong?

If you have a problem with your Unity account or our service, please get in touch with us on **0345 140 1000**. We aim to resolve any issues as soon as possible.

Accessibility

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Additional information

A copy of our interest rates can be found on our website – [unity.co.uk/interest-rates](https://www.unity.co.uk/interest-rates)

A copy of our fees and charges can be found on our website – <https://www.unity.co.uk/terms-and-conditions/>

This information is also available by calling **0345 140 1000**.

To help us improve our service and maintain security, we may monitor and/or record your telephone calls with us.

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Your Account Statement



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Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mr Andrew Williams
Creech St Michael Parish Council
1 Impens Cottages
Petherton Road
Bridgwater
TA7 0BB

Date: 30/11/2023

Account Name: Creech St Michael Parish Council

Swift Code (BIC): NWBKGB2L

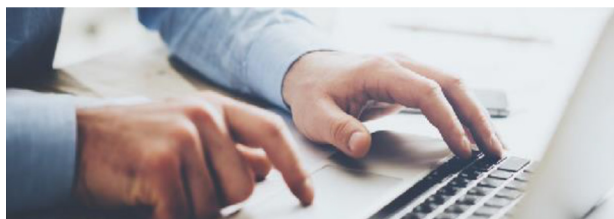
IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20466828

Your arranged overdraft limit is £0.00

Our new Online Banking is now available for everyone to use, giving you benefits like a refreshed new look, with simpler navigation. Finding your way around on a desktop or mobile phone is easier than ever.



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: **FSCS.org.uk** or refer to our FSCS Information Sheet and Exclusions List at **unity.co.uk/fscs**

Contact Us

 Call us: **0345 140 1000**

 Email us: **us@unity.co.uk**

 Visit us: **unity.co.uk**

Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
31/10/2023		Balance brought forward	£0.00	£0.00	£136,241.89
06/11/2023	Credit	Paulgoggle Ltd	£0.00	£40.00	£136,281.89
08/11/2023	Credit	CLIENTS DEPOSIT	£0.00	£5.00	£136,286.89
13/11/2023	Faster Payment Debit	B/P to: Community Youth Pr	£1,305.00	£0.00	£134,981.89

Page number 1 of 3

Statement number 018

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Your Current T1 account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
13/11/2023	Faster Payment Debit	B/P to: Citizens Advice So	£320.00	£0.00	£134,661.89
13/11/2023	Faster Payment Debit	B/P to: CSM Village Hall	£60.50	£0.00	£134,601.39
13/11/2023	Faster Payment Debit	B/P to: Play Inspection Co	£360.00	£0.00	£134,241.39
13/11/2023	Faster Payment Debit	B/P to: EDF Energy	£152.02	£0.00	£134,089.37
13/11/2023	Faster Payment Debit	B/P to: EDF Energy	£8.05	£0.00	£134,081.32
13/11/2023	Faster Payment Debit	B/P to: Reflections	£75.00	£0.00	£134,006.32
22/11/2023	Direct Debit	Direct Debit (TESCO MOBILE)	£18.99	£0.00	£133,987.33
24/11/2023	Faster Payment Debit	B/P to: Jan King	£85.99	£0.00	£133,901.34
24/11/2023	Faster Payment Debit	B/P to: PKF Littlejohn	£378.00	£0.00	£133,523.34
27/11/2023	Faster Payment Debit	B/P to: Francis Reading	£449.34	£0.00	£133,074.00
27/11/2023	Faster Payment Debit	B/P to: Karen Hutchings	£551.57	£0.00	£132,522.43
27/11/2023	Faster Payment Debit	B/P to: Andrew Williams	£1,288.86	£0.00	£131,233.57
28/11/2023	Faster Payment Debit	B/P to: Walford Security L	£816.00	£0.00	£130,417.57
30/11/2023	Credit	PARKER TREE CARE LTD	£0.00	£60.00	£130,477.57

Sending or Receiving Currency

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When receiving currency into your Unity account, you must inform us of the transaction. The SWIFTBIC number relates to a central Unity account. We use this account to receive international currency before allocating the payment to your account. Please call us on **0345 140 1000** for more information.

Fraud Concerns

If you have any concerns regarding fraud on your account, then please call the freephone number **0808 196 8420**.

What happens when something goes wrong?

If you have a problem with your Unity account or our service, please get in touch with us on **0345 140 1000**. We aim to resolve any issues as soon as possible.

Accessibility

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Additional information

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Your Account Statement



For Businesses. For Communities. For Good.

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mr Andrew Williams
Creech St Michael Parish Council
1 Impens Cottages
Petherton Road
Bridgwater
TA7 0BB

Date: 04/12/2023

Account Name: Creech St Michael Parish Council

Swift Code (BIC): NWBKGB2L

IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20466828

Your arranged overdraft limit is £0.00

Our new Online Banking is now available for everyone to use, giving you benefits like a refreshed new look, with simpler navigation. Finding your way around on a desktop or mobile phone is easier than ever.



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: **FSCS.org.uk** or refer to our FSCS Information Sheet and Exclusions List at **unity.co.uk/fscs**

Contact Us

 Call us: **0345 140 1000**

 Email us: **us@unity.co.uk**

 Visit us: **unity.co.uk**

Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
30/11/2023		Balance brought forward	£0.00	£0.00	£130,477.57
01/12/2023	Direct Debit	Direct Debit (NEST)	£118.82	£0.00	£130,358.75

Page number 1 of 2

Statement number 019

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To help us improve our service and maintain security, we may monitor and/or record your telephone calls with us.

Your pre-notification statement



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Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mr Andrew Williams
Creech St Michael Parish Council
1 Impens Cottages
Petherton Road
Bridgwater
United Kingdom
TA7 0BB

Date: 04/12/2023

Page number 1 of 3

Account Name: Creech St Michael Parish Council

Statement number: 019

Sort Code: 608301

Account Number: 20466828

Dear Mr Andrew Williams,

This letter outlines charges relating to the transactions and debit interest on your account between 04/09/2023 and 04/12/2023.

You can find full details of our fees and charges within the Standard Service Tariff on our website <https://www.unity.co.uk/terms-and-conditions/>

The charges for this billing period are:

Total charges	£18.00
Total debit interest	£0.00
To be debited from your account on	31/12/2023

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Pre-notification of account charges		
Type	Count	Charge
Automated Payments	14	£0.00
Faster Payments	40	£0.00
Manual	3	£0.00
Account Fee	—	£18.00

Additional information			
The combined account charge includes the following transaction types:			
Automated Payments	Bacs Credit (in)	Direct Debit (out)	Faster Payment Credit (in)
Faster Payments	Standing Orders (out)	Bill Payments (out)	
Manual	Cheques	Credits	
Account Fee	This is the standard charge for maintaining your account regardless of any transactions.		
Total charge	These charges do not include cash or cheques paid in through the Post Office, Bank Counter or via our Freepost service.		

Interest and Charges

Our General Terms & Conditions state when we may apply charges or interest.

Further information about debit interest and other fees or charges can be found in our Standard Service Tariff.

Credit interest – AER stands for Annual Equivalent Rate and describes what the interest rate would be if interest was paid and compounded annually.

Debit interest – ABR stands for Above Base Rate and describes the rate charged annually above the Bank of England Base Rate.

Overdrafts

Arranged overdrafts – We agree in advance to provide you with an overdraft that allows you to borrow money on your account up to an agreed overdraft limit. If approved by Unity you will be given an arranged overdraft limit along with an agreed interest rate. These are typically agreed for a period of 12 months and are linked to the Bank of England Base Rate.

Unarranged overdrafts – An overdrawn balance on your account which we have not agreed in advance. We will charge our unarranged overdraft rate on any unarranged balances.

If you have an arranged overdraft limit and exceed this limit, we will charge interest at the rate we have agreed with you on the balance of your arranged overdraft limit and will charge an unarranged overdraft rate on any balance over your arranged overdraft limit.

In either of these circumstances, debit interest will be applied on each working day that your account is overdrawn.

For details of our interest rates and charges, please visit <https://www.unity.co.uk/terms-and-conditions/>

Fraud Concerns

If you have any concerns regarding fraud on your account, then please call the freephone number **0808 196 8420**.

What happens when something goes wrong?

If you have a problem with your Unity account or our service, please get in touch with us on **0345 140 1000**. We aim to resolve any issues as soon as possible.

Thanks

Your Unity Team

Accessibility

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Your Account Statement



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Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mr Andrew Williams
Creech St Michael Parish Council
1 Impens Cottages
Petherton Road
Bridgwater
TA7 0BB

Date: 31/12/2023

Account Name: Creech St Michael Parish Council

Swift Code (BIC): NWBKGB2L

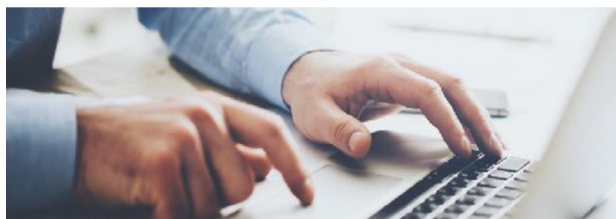
IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20466828

Your arranged overdraft limit is £0.00

Our new Online Banking is now available for everyone to use, giving you benefits like a refreshed new look, with simpler navigation. Finding your way around on a desktop or mobile phone is easier than ever.



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: **FSCS.org.uk** or refer to our FSCS Information Sheet and Exclusions List at **unity.co.uk/fscs**

Contact Us

Call us: **0345 140 1000**

Email us: **us@unity.co.uk**

Visit us: **unity.co.uk**

Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
04/12/2023		Balance brought forward	£0.00	£0.00	£130,358.75
11/12/2023	Faster Payment Debit	B/P to: Barbara Williams	£66.60	£0.00	£130,292.15
11/12/2023	Faster Payment Debit	B/P to: CSM Village Hall	£100.50	£0.00	£130,191.65
11/12/2023	Faster Payment Debit	B/P to: Neil Robertson Plu	£314.69	£0.00	£129,876.96

Page number 1 of 3

Statement number 020

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Your Current T1 account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
11/12/2023	Faster Payment Debit	B/P to: EDF Energy	£152.02	£0.00	£129,724.94
11/12/2023	Faster Payment Debit	B/P to: EDF Energy	£8.05	£0.00	£129,716.89
11/12/2023	Faster Payment Debit	B/P to: Character Graphics	£156.00	£0.00	£129,560.89
11/12/2023	Faster Payment Debit	B/P to: Character Graphics	£24.00	£0.00	£129,536.89
11/12/2023	Credit	Andrew Finch	£0.00	£237.82	£129,774.71
12/12/2023	Credit	CLIENTS DEPOSIT	£0.00	£4.00	£129,778.71
13/12/2023	Credit	TYLER BUTLER	£0.00	£59.98	£129,838.69
18/12/2023	Faster Payment Debit	B/P to: Somerset Council	£1,298.09	£0.00	£128,540.60
18/12/2023	Faster Payment Debit	B/P to: DS Fire Protection	£49.20	£0.00	£128,491.40
20/12/2023	Direct Debit	Direct Debit (NEST)	£187.11	£0.00	£128,304.29
22/12/2023	Direct Debit	Direct Debit (TESCO MOBILE)	£18.99	£0.00	£128,285.30
22/12/2023	Faster Payment Debit	B/P to: Andrew Williams	£1,965.29	£0.00	£126,320.01
22/12/2023	Faster Payment Debit	B/P to: Karen Hutchings	£941.65	£0.00	£125,378.36
22/12/2023	Faster Payment Debit	B/P to: Francis Reading	£735.58	£0.00	£124,642.78
31/12/2023	Fee	Service Charge	£18.00	£0.00	£124,624.78

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Item 7.

Reserves Policy

1.0 Proposal

To review and approve a Reserves Policy.

2.0 Introduction

The proposed Reserves Policy provides an increased level of transparency to the levels of reserves held by the Parish Council. The Joint Panel on Accountability & Governance Practitioners Guide (JPAG) March 2023 states that it "important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income."

3.0 Policy

The Policy describes the two types of reserve and allocates funds to each category. The sums allocated to both categories should be reviewed on an annual basis as part of the budget planning process and any changes made ahead of the start of the financial year. Unspent funds allocated within the Earmarked Reserves Category, should only be retained if there is a strong prospect that they will be expended within a reasonable timeframe.

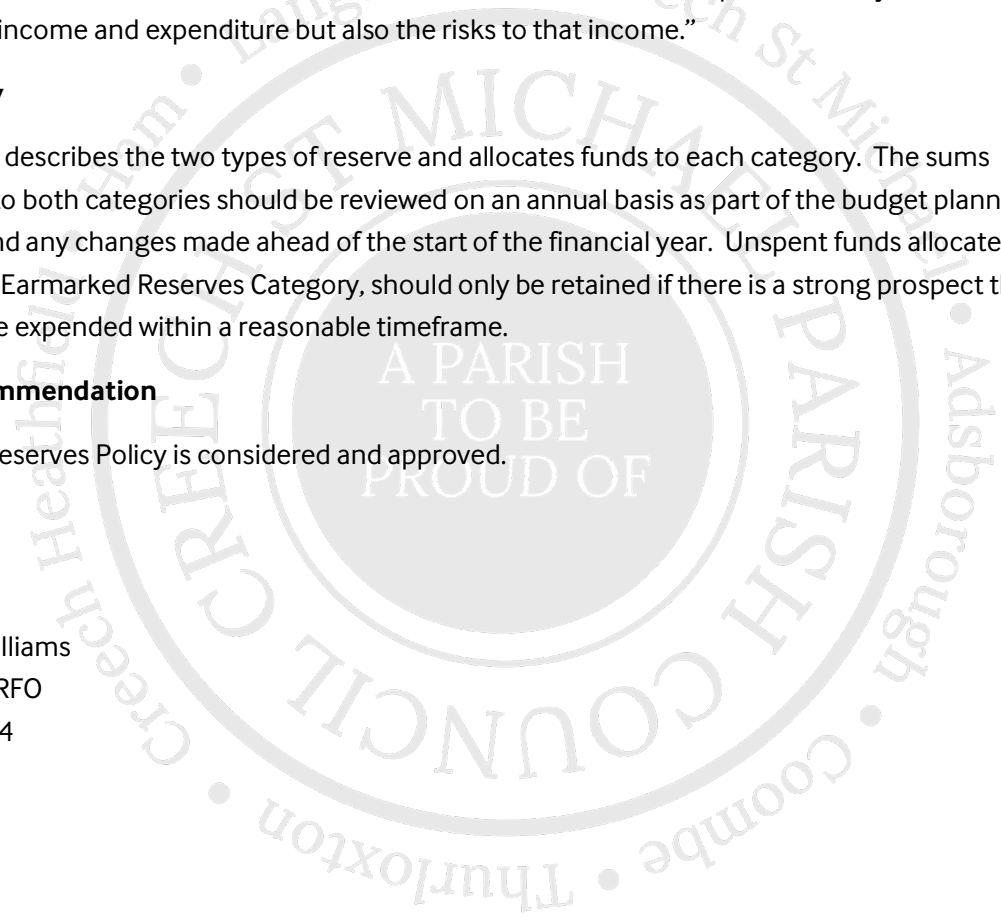
3.0 Recommendation

That the Reserves Policy is considered and approved.

Andrew Williams

Clerk and RFO

15.03.2024



Creech St Michael Parish Council

A Parish to be *Proud of*

Creech St Michael Parish Council

Policy Title	Reserves Policy
Applies to	All members and Employees
Date Created	4 February 2024
Date Approved by Council	
Minute Reference	
Author	Clerk and RFO
Review Cycle	Annual
Review Dates	



Creech St Michael Parish Council

A Parish to be *Proud* of

1.0 Introduction

Creech St Michael Parish Council maintains a level of reserves that acts as mitigation against the risk of a significant loss or shortfall in income that allows the Parish Council to continue to function for a period of three months. In addition to this, there are reserves held for other purposes and this policy sets out how the Parish Council will manage these reserves.

The Joint Panel on Accountability & Governance Practitioners Guide (JPAG) March 2023 states that it “important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.”

2.0 Categorisation of Reserves

Reserves held by the Parish Council may be categorised as either ‘general’ or ‘earmarked’.

2.1 General Reserves

General reserves are funds which do not have any restrictions on their use. They are intended to cushion the impact of uneven cash flows, offset budget requirements if necessary or can be held in case of unexpected events or emergencies. Setting the level of the general reserves is agreed as part of the annual budget process.

The primary means of building general reserves will be through a reallocation of funds (underspend on a projects) and allocation from the annual budget. This will be in addition to any amounts needed to replenish reserves which have been spent in the previous year. Any surplus achieved in the general reserve at the end of the year, will be reallocated to the Earmarked Reserves category.

If in extreme circumstances, general reserves are exhausted due to major unforeseen spending pressures within a particular financial year, the Parish Council would be able to draw down from its earmarked reserves to provide short term support for General Reserves.

2.2 Earmarked Reserves

Earmarked reserves must be held for genuine and intended purposes of expenditure which the Parish Council considers likely to be required in the future and greater than that which can be funded from a single year’s budget. Their level should be subject to annual review and justification. They should be separately identified and significant levels of Earmarked Reserves, in particular, may give rise to enquiries from internal and/or external auditors.

Typically, earmarked reserves are held for the reason of renewal or repair of equipment or property, to fund a project or because they are funds that have additional constraints imposed upon them.

Creech St Michael Parish Council

A Parish to be *Proud* of

- Renewals and Repairs – to enable the planning and financing of an effective programme of equipment replacement and property maintenance or refurbishment. The funds required are built up incrementally over several years when taking in to account asset conditions and expected life or are subject to grant funding. They are a mechanism to smooth expenditure without the need to vary budgets.
- Carry forward underspend on an uncompleted project – expenditure committed to a project but not spent in the budget year. Reserves can be used as a mechanism to carry forward those resources.
- Grant funding – funds allocated to a specific project that are either or partly sourced from external grant funding providers.
- Developers’ contributions (Section 106 and Community Infrastructure Levy (CIL)) – proceeds from developers which can only be used for specific purposes.
- Other earmarked reserves – these may be set up from time to time to meet known or predicted liabilities.

Where the purpose of an earmarked reserve becomes obsolete, or where there is an over-provision of funds, the excess may, on the approval of the Parish Council, be transferred to other budget headings within the revenue budget, to general reserves or other earmarked reserves.

EMRs will be established on a ‘needs’ basis in line with anticipated expenditure and these are to be reviewed annually and agreed by the Parish Council as part of the budget process.

Any decision to set up an earmarked reserve must be approved by the Parish Council. If the earmarked reserve is used to meet short term funding gaps, this must be replenished in the following financial year. Earmarked reserves which have been used to meet a specific liability, would not need to be replenished after having served the purpose for which they were intended.

3.0 Management and Control of Reserves

Movements in earmarked and general reserves shall be reported to the Parish Council Finance Committee. The use of reserves shall be approved by the Parish Council.

The level of general reserves shall be reviewed on an annual basis during the annual budget process and agreed by the Parish Council. Earmarked reserves shall be reviewed on an individual basis. This review will also be undertaken as part of the annual budgeting process. The approval for the creation, amendment, cessation or continuation of earmarked reserves will be given by the Parish Council.

4.0 Current Level of Reserves

4.1 General Reserves

Purpose	Amount
---------	--------

Creech St Michael Parish Council

A Parish to be *Proud* of

Operating Reserve	£20,000.00
VAT Liability Cover	£15,000.00
Other Reserves	

4.2 Earmarked Reserves

Purpose	Amount
Recreation Park Play Equipment Repairs	£5,000.00
Party in the Park	
Planning Support	£7,000.00
Recreation Park Improvements (Security & Signage)	£4,500.00
Community Development Fund	£3,000.00
Capital Expenditure (Mower)	£8,500.00

Item 8.

Pre Paid Debit Card Use Policy

1.0 Proposal

To review and approve the Pre Paid Debit Card Use Policy.

2.0 Introduction

As part of the policy review schedule, the Pre Paid Debit Card Use Policy is due for renewal.

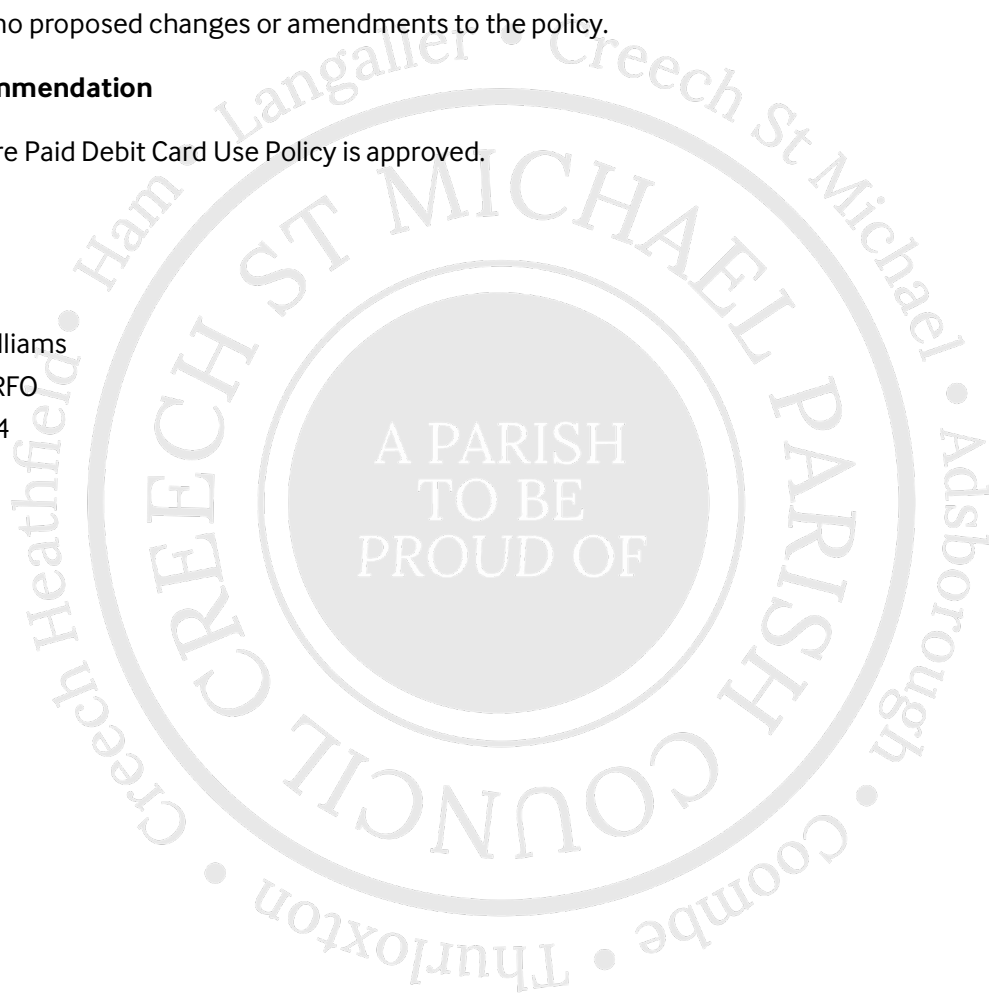
3.0 Proposed Changes

There are no proposed changes or amendments to the policy.

3.0 Recommendation

That the Pre Paid Debit Card Use Policy is approved.

Andrew Williams
Clerk and RFO
13.03.2024



Creech St Michael Parish Council

Policy Title	Pre Paid Debit Card Policy
Applies to	Parish Council Employees
Date Created	01 December 2022
Date Approved by Council	12 December 2022
Minute Reference	9
Author	Clerk and RFO
Review Cycle	Annual
Review Dates	25.03.2024

This policy operates within the controls and limitations set out in the Parish Council Financial Regulations and Standing Orders.

The term "cardholder" is used to identify an individual in possession of a Creech St Michael Parish Council pre paid debit card.

1. Introduction

The Parish Council operates a banking facility with the Unity Trust Bank. The Unity Trust Bank does not provide account holders with a debit card.

To enable Parish Council employees to operate efficiently, the Parish Council provides a pre paid debit card via the provider Soldo for the purposes of purchasing goods and services, where a supplier is unwilling or unable to provide payment via invoice.

2. Scope of Use

The pre paid debit card must only be used to purchase goods or services for the Parish Council from suppliers who are unwilling or unable to provide an invoice to allow for payment via bank transfer. The Parish Council's preferred method of payment is via bank transfer and this should be used in preference to use of the pre paid debit card, when offered by the supplier.

The pre paid debit card must not be used to withdraw cash.

The pre paid debit card must not be used for transactions in currencies other than Pounds Sterling.

The details of the pre paid debit card must not be registered or stored with any other organisation.

The pre paid debit card shall not be used for personal expenditure. In the event that the pre paid debit card is used for personal expenditure, the incident must be reported to the Chair of the Parish Council's Staffing Committee, who will initiate an investigation under the Council's Grievance and Disciplinary Policy. Failure to report the use of the pre paid debit card for personal use to the Chair of the Parish Council's Staffing Committee within 48 hours of the incident occurring or being identified, will result in the initiation of an investigation under the Council's Grievance and Disciplinary Policy.

The cardholder is liable for the integrity of all transactions and proper and controlled use of the card and is responsible for the safe custody of the pre paid debit card and the PIN number. If fraud is detected or suspected, the pre paid debit card will be cancelled immediately with the card provider and the necessary measures will be taken to recover any funds. If the cardholder is found to be liable for any incident of fraud or misuse of the pre paid debit card, they will be reported to the Chair of the Parish Council's Staffing Committee, who will initiate an investigation under the Council's Grievance and Disciplinary Policy.

When a cardholder leaves the employment of the Parish Council, they must return the pre paid debit card to the Chair of the Parish Council Finance Committee who will be responsible for cancelling and destroying the card and obtaining a replacement pre paid debit card.

3. Payment Limits

The pre paid debit card can only be used for payments that are approved by the Parish Council via the Financial Transactions report. The exception to this is for purchases of goods or services that total less than £250.00 in a single transaction, which can be authorised by the Clerk and RFO and reported via the Financial Transactions report.

The Clerk and RFO shall ensure that there is budgetary provision for the pre paid debit card purchases and that there is a sufficient balance on the card to cover the expenditure.

4. Records of Use

The cardholder must obtain a valid receipt for all purchases and this must be presented to the Clerk and RFO before the end of each calendar month in which the transaction occurred. If VAT is charged against the purchase, the receipt must detail the element of VAT and must be in the name of the Parish Council. A failure to provide a valid receipt for a purchase or a valid reason why a receipt was not obtained, will be reported to the Chair of the Parish Council's Staffing Committee, who will initiate an investigation under the Council's Grievance and Disciplinary Policy.

The Clerk and RFO is responsible for maintaining the records for card balances and all transactions.

Appendix 1

Pre Paid Debit Card User Declaration

I consent to being an authorised user of the pre paid debit card from Soldo held by Creech St Michael Parish Council, and I have read and understood the Pre Paid Debit Card Policy and confirm that I will adhere to this policy in my use of the card provided.

Pre Paid Debit Card Number: _____

Employee's Name: _____

Signed: _____

Date: _____

Appendix 2

Employee Departure

I confirm that my last day of work is and the pre paid debit card has been returned to the Chair of the Creech St Michael Parish Council Finance Committee.

Pre Paid Debit Card Number: _____

Employee's Name: _____

Signed: _____

Date: _____

Chair of Finance Committee

I confirm that the pre paid debit card has been returned to the Parish Council and has been destroyed:

Signed: _____

Date: _____

Item 9.

Delegated Powers to Spend

1.0 Proposal

To review and approve the list of approved delegated payments.

2.0 Introduction

The Parish Council's Financial Regulations (paragraph 5.6) allow for delegated responsibility to the Clerk and RFO to authorise payments against an agreed list of payees. This list should be reviewed and approved annually.

3.0 Approved List

Note: This list is unchanged from that which was agreed in 2023.

- Utilities.
- Charges for Waste Disposal.
- Salary Payments and Associated Payments to HMRC.
- Pension contributions as per Agreed Contracts.
- Employee Expenses (copies of claims retained and reported to the full Parish Council)
- Cleaning Materials.
- Grounds and Maintenance Minor Repairs and Improvements not exceeding £500.00 (including VAT).
- Consumables Related to the Recreation Park Toilet Facilities.
- Consumables Required Under Health and Safety Regulation.
- Village Hall Hire.
- Fees Connected to the Provision of Audit Services.
- Fees for Maintaining Memberships of Professional Bodies or Trade Associations.
- Replacement Parts for Play Equipment not exceeding £500.00 (including VAT).
- Repairs to Street Furniture, Including Waste Bins, Fencing, Locks and Other Security Features not exceeding £500.00 (including VAT).
- Replacement Parts for Defibrillators and Associated Servicing Costs not exceeding £500.00 (including VAT).
- Security provision for locking and unlocking services at the Recreation Park, as agreed by the Parish Council.
- Charges related to Fire Protection Equipment Purchase and Maintenance.
- Lease Rental Charges Related to the Allotment Site.

4.0 Recommendation

That the list is approved.

Andrew Williams
Clerk and RFO
13.03.2024



Item 10.

VAT Registration and Other Historical Issues

1.0 Background

Following the outcome of an investigation by the Clerk and RFO and having received specialist advice received from Somerset Association of Local Councils (SALC), an application to HMRC was lodged to move the Parish Council to full VAT registration, backdated to 01 April 2019.

The Parish Council was required to move to full VAT registration as a result of engaging in non-business activities, namely the provision of an event (Party in the Park) for which a charge is made for entry.

2.0 VAT Registration

The Parish Council is now registered for VAT and this registration was backdated to 01 April 2019. The returns for the period 01 April 2019 to 31 March 2023 have been completed via the Scribe accounting application using the Making Tax Digital (MTD) process. This resulted in a VAT liability of £4,092.25. The VAT liability for the 2023/24 financial year was calculated at £2,249.35, bringing the total VAT liability to £6,341.60. This sum was debited to HMRC as part of the submission up to the end of quarter three this year and the sum was transferred out of allocated Party in the Park funds in to general Parish Council Reserves.

Whilst it is likely that there will be further scrutiny by HMRC of periods before 2019, there is a risk that a liability could be identified from previous years dating back to the commencement of the Party in the Park event. As a consequence, an amount of £15,000.00 has been allocated from reserves within the Reserves Policy and it is recommended that this be held for a period of two years. This risk has also been added to the Parish Council's Risk Register.

The process involved and amounts paid have been shared with the Party in the Park group.

3.0 Income and Expenditure Reporting

As a consequence of the investigation in to the VAT issues, it has become apparent that there has been some inaccuracies in the reporting of income and expenditure by the Parish Council in previous years. The evidence indicates that during years when a Party in the Park event was held, instead of reporting the gross income and expenditure for the year, the practice was for a net income amount to be banked and reported. In simple terms, expenditure incurred for items of bar stock would be deducted from gross income from ticket sales and event sales and an amount then banked and reported by the Parish Council. This practice was not followed in 2023.

This approach raises a number of concerns. First, that the Parish Council has historically not accurately reported income and expenditure for the purposes of internal and external audit. Second, is the requirement and expectation that the Parish Council operates in an open and transparent manner.

The first issue has been raised with the Parish Council's internal auditor for advice. The second, has been addressed this year and shall continue to be through the application of the Parish Council's Financial Regulations.

3.0 Accountability

In October 2023, a draft committee terms of reference was shared with the Party in the Park organisers. The intention of this was to move the organising group to become a committee within the Parish Council's operating structures and as a consequence provide clarity with regards to financial regulation.

To date and despite a number of requests, no response to the proposed terms of reference has been received and as a consequence the Party in the Park group remain as an informal group within the Parish Council structure.

The Finance Committee may wish to consider whether it is now appropriate to force a decision on this situation and move toward the creation of a committee to oversee the Party in the Park and other events.

Andrew Williams
Clerk and RFO
18.03.2024



Item 11.

Income & Expenditure Year to Date

1.0 Introduction

The income and expenditure budgets for the 2023/24 year was set at £78,118.00 and £135,693.75 respectively. These figures exclude income and expenditure of Paty in the Park funds.

2.0 Income Budget

The forecast income budget of £78,118.00 has been exceeded by a sum of £5,941.58, making income for the year-to-date £84,059.58. This is due in the most part to the receipt of a grant of £5,000.00 from Somerset Police Community Funds for the purchase of two Speed Indicator Devices, which was expected in the 2022/23 financial year.

3.0 Expenditure Budget

The forecast expenditure budget was £135,693.75, with an expected outturn for the year likely to be £115,788.00.

The attached report identifies cost centres with significant variations.

Payroll

An overspend of £7,400.00 is predicted as a result of changes to the terms and conditions of the Clerk and RFO role that were agreed in-year.

Administration

A predicted underspend of £3,500.00 is expected, due to funds for planning support not being spent and general administration costs being lower than forecast.

Recreation Park

Overall expenditure is predicted to fall within the budgeted amount of £45,375.98 with a potential saving of £3,500.00 from an underspend on security costs and play equipment maintenance.

Grants

A significant underspend is predicted of £16,500.00.

Andrew Williams
Clerk and RFO
18.03.2024

Creech St Michael Parish Council
Net Position by Cost Centre and Code

Cost Centre Name

Payroll		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
1001	Salaries				26,600.00	26,673.57	-73.57
1002	Tax & NI				3,666.67	7,398.78	-3,732.11
1003	Pension Contributions				1,450.00	1,477.10	-27.10
					31,716.67	£35,549.45	-3,832.78

Recruitment & Training

Recruitment & Training		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
2001	Recruitment Costs						409.70
2002	Employee Training Costs				1,500.00	1,090.30	200.00
2003	Member Training				200.00		
					1,700.00	£1,090.30	609.70

Administration

Administration		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
3001	General Administration Exp		90.11		2,900.00	1,624.42	1,365.69
3002	Venue Hire				1,000.00	1,036.00	-36.00
3003	Internal Audit				200.00	160.00	40.00
3004	External Audit				600.00	315.00	285.00
3005	Membership & Subscriptior				1,000.00	2,241.62	-1,241.62
3006	Bank Charges				400.00	289.29	110.71
3007	Printing				300.00	340.49	-40.49
3008	External Communications (300.00		300.00
3009	External Communications (108.32		1,200.00	320.00	988.32
3010	Postage				100.00	17.55	82.45
3011	Website Hosting				300.00	164.29	135.71
3012	Planning Support				2,000.00	300.00	1,700.00
3013	Sub Contracted Staff				300.00		300.00
3014	Other Income		58.34				58.34
3015	Lottery		52.00				52.00
3016	VAT	-3,306.83	3,306.83				
3017	Mobile Phone Charges					82.49	-82.49
3018	Langaller Park Support						
		£-3,306.83		£3,615.60	10,600.00	£6,891.15	4,017.62

Insurance

Insurance		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
4001	Insurance Premium				3,500.00	3,787.39	-287.39
					3,500.00	£3,787.39	-287.39

Recreation Park

Recreation Park		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
5001	Grounds Maintenance (Out				5,000.00	3,282.36	1,717.64
5002	Grounds Maintenance (Inte				1,000.00	293.20	706.80
5003	Utilities (Electricity)		218.35		800.00	2,304.13	-1,285.78
5004	Utilities (Water)				100.00	58.16	41.84
5005	Utilities (Gas)				300.00	202.92	97.08
5006	Utilities (Waste Disposal)						
5007	Waste Disposal (Septic Tar					89.61	-89.61
5008	Waste Disposal (General V						
5009	Consumables				300.00	1,058.96	-758.96
5010	Maintenance Equipment						
5011	Repairs & Maintenance (Pl:				23,475.98	14,727.35	8,748.63
5012	Repairs & Maintenance (Bl				1,000.00	4,419.07	-3,419.07
5013	Repairs & Maintenance (Fa				1,000.00	183.38	816.62
5014	Improvements				2,000.00	1,537.18	462.82
5015	Security				8,200.00	4,766.75	3,433.25
5016	Play Equipment Inspections:				2,200.00	900.00	1,300.00
5017	Pitch Fees		380.00				380.00
5018	Stage Hire		41.67				41.67

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Creech St Michael Parish Council Net Position by Cost Centre and Code

Cost Centre Name

5019 Safety Clothing/Equipment		705.68	-705.68
18003 Rental Charges	161.91		161.91
	£801.93	45,375.98	£34,528.75
			11,649.16

Canal Car Park

<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
		Budget	Actual	Budget	Actual	Budget
6001 Maintenance				500.00	320.42	179.58
6002 Security						
				500.00	£320.42	179.58

Allotments

<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
		Budget	Actual	Budget	Actual	Budget
7001 Rental		750.00	800.00	750.00	800.00	
		750.00	£800.00	750.00	£800.00	

Phone Boxes & Defibs

<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
		Budget	Actual	Budget	Actual	Budget
8001 Phonebox Maintenance						
8002 Defib Consumables				500.00	119.90	380.10
8003 Defib Maintenance						
				500.00	£119.90	380.10

Waste Disposal

<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
		Budget	Actual	Budget	Actual	Budget
9001 Dog Waste				3,000.00	3,741.92	-741.92
9002 General Waste						
				3,000.00	£3,741.92	-741.92

Burial Ground

<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
		Budget	Actual	Budget	Actual	Budget
10001 Burial Ground		685.00		685.00	685.00	-685.00
		685.00		685.00	£685.00	-685.00

Bus Stops

<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
		Budget	Actual	Budget	Actual	Budget
11001 Cleaning				250.00	375.00	-125.00
11002 Maintenance						
				250.00	£375.00	-125.00

Capital Expenditure

<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
		Budget	Actual	Budget	Actual	Budget
12001 Tools				2,500.00	2,112.85	387.15
12002 Waste Bin Installation				950.00	950.00	
12003 Other						
				3,450.00	£3,062.85	387.15

Grants

<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
		Budget	Actual	Budget	Actual	Budget
13001 Community Development F				15,000.00		15,000.00
13002 S137 Grants				2,000.00	320.00	1,680.00

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Creech St Michael Parish Council
Net Position by Cost Centre and Code

Cost Centre Name

14003 Donations & Grants		5,000.00			5,000.00
18001 Parish Grant	2,155.00	2,155.00			
	2,155.00	£7,155.00	17,000.00	£320.00	21,680.00

Youth Provision

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
14001	Service Delivery Charges				6,750.00	5,743.00	1,007.00
14002	Venue Hire				500.00		500.00
18002	14003			100.00			100.00
				£100.00	7,250.00	£5,743.00	1,607.00

Events

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
15001	PiP Ticket Sales	18,559.51	12,500.00	8,606.73			14,666.24
15002	PiP Event Sales		10,500.00	8,391.84			-2,108.16
15003	PiP Concession Fees		450.00	125.01			-324.99
15004	PiP Expenditure Event Cos				20,870.00	14,236.45	6,633.55
15005	PiP Other Events					135.66	-135.66
15010	Christmas Fayre					152.59	-152.59
15011	Easter Fayre			25.88		80.00	-54.12
15012	Other Events			335.00	4,000.00	3,808.31	526.69
15013	Over 65s Lunch					1,103.83	-1,103.83
		£18,559.51	23,450.00	£17,484.46	24,870.00	£19,516.84	17,947.13

CIL

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
16001	Pavilion Refurbishment				3,916.10	3,965.69	-49.59
16002	Defib Purchase				1,500.00	1,750.00	-250.00
					5,416.10	£5,715.69	-299.59

Precept

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
17001	Precept		74,528.00	74,528.00			
			74,528.00	£74,528.00			

Highways

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Receipts</u>		<u>Payments</u>		<u>Current Balance</u>
			<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
21001	Maintenance						
21002	SID Site Installation						
21003	Shared Cost Highways Wai						

NET TOTAL

£15,252.68	101,568.00	£104,484.99	156,563.75	£122,247.66	52,485.76
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Item 12.

Internal Audit

1.0 Proposal

An update on progress toward completing the internal audit.

2.0 Introduction

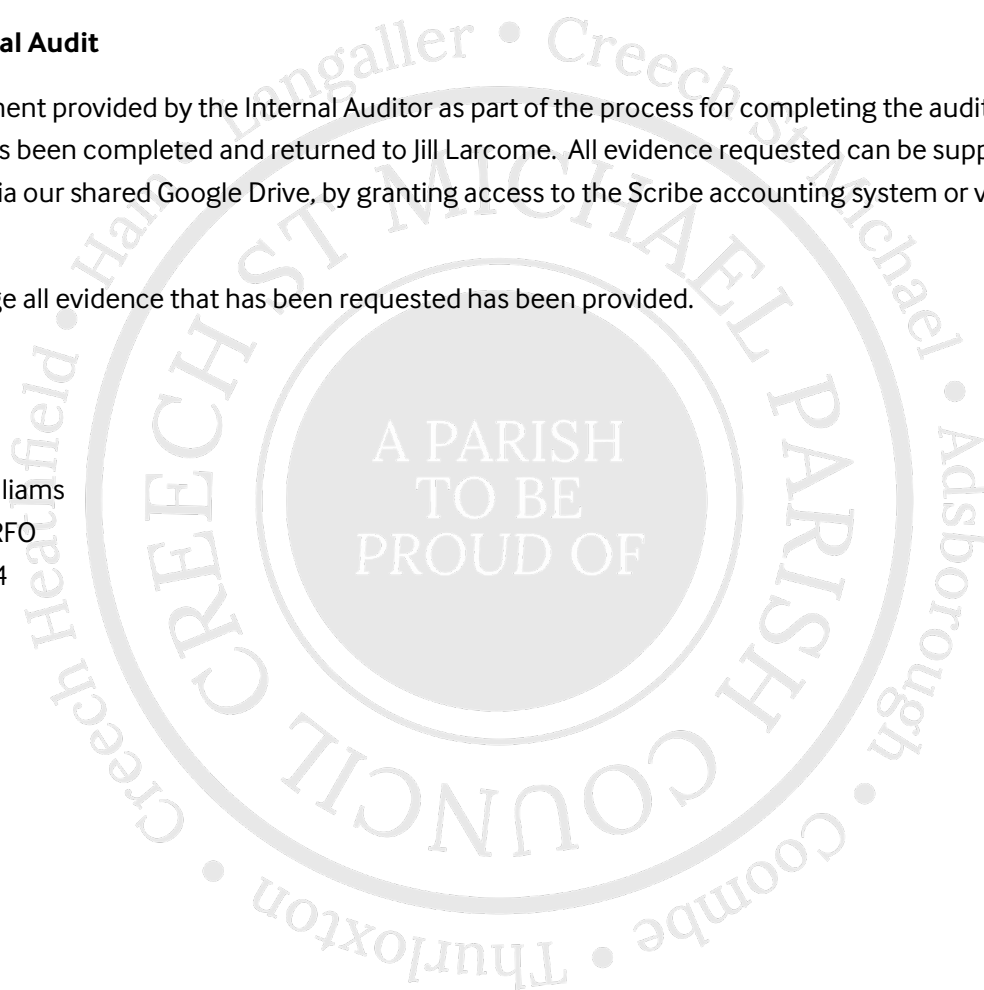
At the meeting of the Finance Committee, held on 11 December 2023, it was agreed to appoint Jill Larcombe as the Internal Auditor for the 2023/24 financial year. Following this, contact With Jill was made to start the process of conducting the Internal Audit.

3.0 Internal Audit

The document provided by the Internal Auditor as part of the process for completing the audit process has been completed and returned to Jill Larcome. All evidence requested can be supplied remotely via our shared Google Drive, by granting access to the Scribe accounting system or via our website.

At this stage all evidence that has been requested has been provided.

Andrew Williams
Clerk and RFO
18.03.2024



2023-24 Internal Audit – Checklist of Documentation Requested by Internal Auditor

This is a list of the documentation I will need to see. I am happy to receive paper copies, emailed copies Or to check information on your website.
Please complete the form to let me know how you want to supply the information.

Documentation	Paper copy	Emailed	Website	Received By Internal Auditor	Returned By Internal Auditor	Return confirmed by Clerk after audit
Cash Book/spreadsheet (email or Scribe login)			Available via Scribe			
Copies of invoices and remittances			Available via Scribe			
Bank statements all accounts – can be pdf copies			Available via this link https://drive.google.com/drive/folders/1C1k8hsr_-WPKOT7I1B0v-FQs0FkjbczY?usp=sharing			
Bank reconciliations and proof of any councillor checks			Bank reconciliations are available via our website and will appear in the minutes of the Finance Committee Bank Rec. https://creechstmichael.net/financial-information/ Minutes https://creechstmichael.net/meetings/			
Budget preparation documents (2023-24 budget)			Finance Committee agenda and papers 11.12.2023 https://docs.google.com/document/d/1WFx8faZjoRJMxVT4H9OD3KKn3dfCjMrx/edit?usp=sharing&oid=108655286221216139689&rtpof=true&sd=true Full Council Meeting Agenda and Papers 08.01.2024 https://drive.google.com/file/d/1bj_kV-fqO2JHJ97bCUIEnD7o-WrLE23A/view?usp=sharing Full Council Meeting Agenda and Papers 05.02.2024			

			https://drive.google.com/file/d/1kdyJAdeHNktp7c6OSaALS3hG9Le00MW0/view?usp=sharing			
Budget monitoring reports			We monitor income and expenditure at each parish council meeting under our finance committee item. An example of the agenda and papers can be found via this link https://creechstmichael.net/meetings/			
VAT Return			Available via Scribe			
Asset Register			Available via Scribe			
Risk Assessment reviewed in 2023-24 (Previous if not reviewed in 2023-24)			This has been completely rewritten this year and now takes the form of a risk register. It is available on our website via this link https://creechstmichael.net/wp-content/uploads/2023/10/Risk-Register.pdf			
Cheque book stubs if any cheques used			These are available online via this link https://drive.google.com/drive/folders/1x3atSWZFLSCz9LuneC2RAifj2PXcvmTf?usp=sharing			
Insurance Policy Schedule and Employers Liability Certificate			Both documents are available via this link https://drive.google.com/drive/folders/1wx5PUTMp2iz9_vF8T51ih4c4_6XK9E3b?usp=sharing			
Minutes for 2023-24 and minutes showing budget process and agreement of			All available via our website https://creechstmichael.net/meetings/ Budget setting and precept at Full Council meetings 08.01.2024 and 05.02.2024			

2023-24 Precept. Evidence that minutes are being signed.						
Policies in place – any reviews or additions since 2021-22			All policies and procedures available via our website. All policies and procedures are reviewed and the review date is recorded on the front sheet of the document. https://creechstmichael.net/policies/			
Standing Orders and date of last review			All policies and procedures available via our website. All policies and procedures are reviewed and the review date is recorded on the front sheet of the document. https://creechstmichael.net/policies/			
Financial Regulations and date of last review			All policies and procedures available via our website. All policies and procedures are reviewed and the review date is recorded on the front sheet of the document. https://creechstmichael.net/policies/			
Code of Conduct and date of last review			All policies and procedures available via our website. All policies and procedures are reviewed and the review date is recorded on the front sheet of the document. https://creechstmichael.net/policies/			
Statemen/Revie w of Internal Controls			All policies and procedures available via our website. All policies and procedures are reviewed and the review date is recorded on the front sheet of the document. https://creechstmichael.net/policies/			
Contract of Employment – for any new employees/am endments to hours			New employee Francis Reading All documents available via this link https://drive.google.com/drive/folders/1ci8_6TeM9K4KV85baLZ93KLpCJykHpME?usp=sharing			
Payslips			All PAYE documents are available via this link https://drive.google.com/drive/folders/17h94-oiBBb4oUh8Zfkz9uREAUWlJye7?usp=sharing			

P60 for 2023-24 and confirmation Clerk has received a copy						
Proof of RTI submissions 2022-23			All PAYE documents are available via this link https://drive.google.com/drive/folders/17h94-ioiBBb4oUh8ZfKz9uREAUWlJye7?usp=sharing			