

CREECH ST MICHAEL PARISH COUNCIL

Draft Minutes for the Meeting of Crech St Michael Parish Council Finance Committee
held at Crech St Michael Village Hall on **Monday 25 March 2024 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, Crech St Michael Parish Clerk and Responsible Financial Officer.

Meeting started at 7.18pm

1.0	Chair's welcome				
	DG welcomed members 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 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 11 December 2023. [M]				
	The minutes of the meeting held on Monday 11 December 20203 were approved and signed by the Chair.				
	Prop:DG	Sec:ND	In Favour:4	Against:0	Abstain:0
	Items for Decision				
6.0	Bank Reconciliation – to review and approve the bank reconciliation for quarter three. [M]				
	The bank reconciliation for quarter three was scrutinised by members and was approved and signed by the Chair and Clerk and RFO.				

	ND asked for clarification on the starting balance for the reconciliation. The Clerk and RFO agreed to provide further clarification after the meeting via email.				
	Prop:ND	Sec:PT	In Favour:4	Against:0	Abstain:0
7.0	Reserves Policy – to review and approve a Reserves Policy. [M] The Reserves Policy was considered and approved for consideration by the Parish Council.				
	Prop:DG	Sec:AP	In Favour:4	Against:0	Abstain:0
8.0	Policy Review – to review and approve the Pre Paid Debit Card Use Policy. [M] No changes were proposed for the Pre Paid Debit Card Policy and its review was approved.				
	Prop:DG	Sec:ND	In Favour:4	Against:0	Abstain:0
9.0	Delegated Powers to Spend – to review and approve the list of approved delegated payments. [M] The Delegated Powers to Spend approved list was approved.				
	Prop:PT	Sec:AP	In Favour:4	Against:0	Abstain:0
	Items for Discussion				
10.0	VAT Registration and Other Historical Issues – a report on a number of historical issues. The Clerk and RFO presented a paper that outlined the position with regards to VAT registration and a number of historical practices that were deemed to be inappropriate. The Clerk and RFO confirmed that VAT liabilities for the period 1 April 2019 to 31 December 2023 had been satisfied and that returns would now be made following the completion of each quarter. The historical liability for the Party in the Park activity that had been paid totalled £4,092.25 with a further payment of £2,249.25 made for the current year. The Clerk and RFO confirmed that an additional amount of £15,000.00 had been identified in the Reserves Policy for the potential of historical VAT claims dating back to 2012 to allow for liabilities relating to Party in the Park events and other activities that potentially attract a VAT liability. This issue had also been added to the Risk register.				
11.0	Income and Expenditure Year to Date – to consider the year-end financial position. The year-end position was discussed, with the projection being that expenditure would come in under the budgeted amounts.				
12.0	Internal Audit – an update on progress toward completing the internal audit. The Clerk and RFO confirmed that the internal audit was underway and that the required evidence had been made available to the Internal Auditor.				
	Other Matters				
13.0	Correspondence				
	13.1 To consider any correspondence received that Councillors wish to raise that has already been circulated.				

	None
	13.2 To note items of correspondence received by the Clerk and RFO deemed appropriate to be brought to the attention of the Parish council. None.
14.0	New Matters to be Carried Forward None.

The meeting ended at 8.16pm

[M] = 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:

Monday 8 April 2024

at 7pm in the CSM Village Hall



Item 6.

Review of Terms of Reference

1.0 Proposal

To review the Finance Committee's Terms of Reference and recommend the Terms of Reference for approval by the Parish Council.

2.0 Introduction

As part of the Parish Council's internal control procedures, all committee terms of reference must be reviewed at the first meeting of the Committee following the Annual Meeting of the Parish Council.

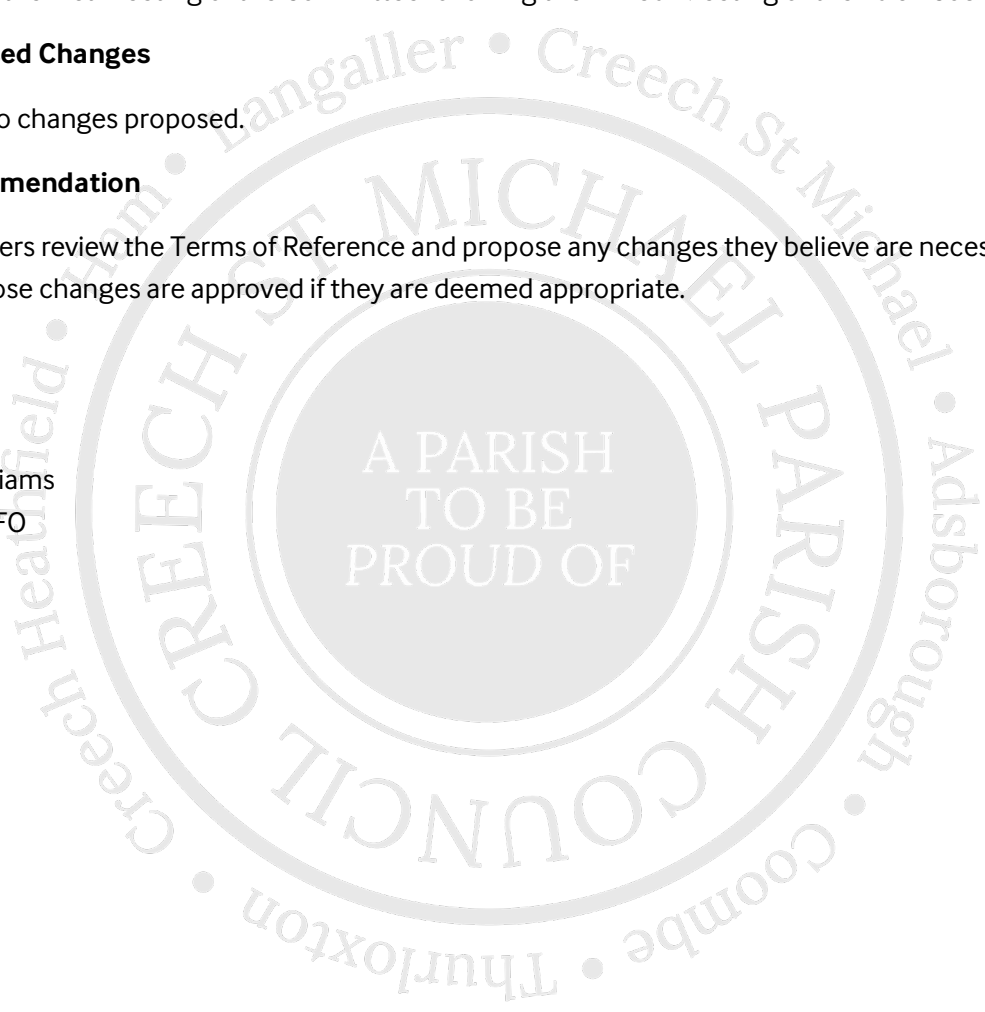
3.0 Proposed Changes

There are no changes proposed.

4.0 Recommendation

That members review the Terms of Reference and propose any changes they believe are necessary and that those changes are approved if they are deemed appropriate.

Andrew Williams
Clerk and RFO
08.07.2024



Creech St Michael Parish Council

Policy Title	Finance Committee Terms of Reference
Applies to	All Councillors and Employees
Date Created	10 th March 2023
Date Approved by Council	5 th June 2023
Minute Reference	16
Author	Clerk and RFO
Review Cycle	Annual
Review Dates	

1.0 Introduction

The Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. In discharging this overall responsibility, the Parish Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Parish Council's functions and which includes arrangements for the management of risk. It is the responsibility of the Finance Committee to ensure that the Parish Council fully meets its obligations

Nothing in these terms of reference shall prevent the Parish Council from dealing with a matter that might otherwise be dealt with by this Committee.

These terms of reference have been prepared using best sector practice.

2.0 Membership of the Committee

Membership shall consist of a maximum of four Parish Council members elected annually along with the Chair and Vice Chair of the Parish Council in an ex-officio capacity.

The Chair and Vice Chair of the Committee shall be elected by the committee membership at the first meeting after the Annual Meeting of the Parish Council.

A quorum shall consist of three Parish Council members.

3.0 Areas of Responsibility

The Finance Committee has the delegated authority from Creech St Michael Parish Council to.

- Open and closing of Bank Accounts and authorise the transfer of funds between accounts.
- Provide accounts, end of year accounts and supporting documentation.
- Set up and ensure that there are robust accounting practices and systems in place.
- Consider all the Parish Council's annual estimates for income and expenditure to obtain an overall position of the Parish Council's finances in order to make appropriate recommendations to the Parish Council and its Committees.
- Prepare and recommend a precept to the Parish Council.
- Apply Best Value Principles to the Parish Council's affairs, even though there is no legal requirement to undertake this and recommend accordingly.
- Consider forward planning and provide earmarked reserves for the replacement of equipment, buildings and specific items of expenditure required in the future in order to lessen the precept burden in any one year.
- Undertake an annual review of all fees, charges and allowances.
- Consider all aspects of the Parish Council's service delivery and recommend accordingly.

- Seek grant aid and appropriate support in respect to the responsibilities of the Parish Council.
- Make investments in the long and short term.
- Ensure that the Parish Council is adequately insured, that this is reviewed annually and recommend accordingly. To instigate insurance claims being made.
- Produce each year a financial report to be made available to residents and the public.
- Submit claims for the recovery of VAT.
- Authorise subscriptions to organisations that are involved in local and national issues, which affect the work of the Parish Council.
- Monitor all income and expenditure during the financial year and where appropriate recommend action to be taken.
- Record expenditure under Section 137 of the Local Government Act and record this in end of year balance sheets.
- Recommend the borrowing of funds and making the appropriate Loan Sanction Applications.

3.1 Financial Regulations

To review as necessary and update the Financial Regulations, ensuring they are observed and make appropriate recommendations to Full Council.

3.2 Annual Budget

To prepare and submit the Parish Council's annual budget for approval to the relevant Full Council Meeting.

3.3 Reserves

To ensure that all reserves are managed in line with the Parish Council's Financial Regulations.

3.4 Internal and External Audits

To receive and review both Internal and External Audit Reports and arrange for implementation of any recommendations. The Internal Auditor carries out annual Audits and is appointed by the Parish Council. The External Auditor carries out an annual Audit of the Annual Return and is appointed through legislation.

3.5 Grants And Donations

To consider all applications for grants (to charities) and donations (to other organisations or individuals, usually operating within the Parish) and make recommendations to Full Council, in line with the Parish Council's Policy.

3.6 Legal Matters

To oversee all legal matters pertaining to leases, mortgage, insurance claims, easements, tenancies, contracts, loans, insurance cover, damage to property, specification of work and debt recovery and make recommendations to Full Council.

4.0 The Responsible Financial Officer

The Responsible Financial Officer (RFO) is responsible for the proper administration of the Parish Council's financial affairs. The RFO will attend all Finance Committee meetings.

5.0 Committee Meetings

The calendar of meetings shall be confirmed at the first meeting after the Annual Meeting of Creech St Michael Parish Council.

The Parish Clerk and RFO or the Chair of the Finance Committee may call additional Finance Committee meetings as and when necessary.

Only members of the Committee may vote on agenda items but other Councillors may attend in that capacity and may speak with the permission of the Chair but shall not be entitled to vote.

Minutes of all meetings will be recorded by the Parish Clerk and RFO or by any member nominated at the meeting and circulated at the Full Parish Council meetings.

Item 7.

Financial Regulations

1.0 Proposal

To review the updated version of the Financial Regulations and recommend the Terms of Reference for approval by the Parish Council.

2.0 Introduction

These revised financial regulations closely follow the model financial regulations template produced by the National Association of Local Councils (NALC) in April 2024. Guidance provided by NALC for the adaptation of the regulations have been applied.

The new template has been significantly amended and updated from previous model templates used. The core elements have been checked for consistency with existing financial regulations to ensure that there are no significant variations that should be brought to the attention of the committee.

Any changes to the regulations that have been introduced are specifically for the needs of the Parish Council and are identified below.

3.0 Council Specific Changes

Section 5.15

Amended to increase the delegated authority of the Clerk and RFO to £500 excluding VAT for any individual purchase.

Amended to increase the authority of the Chair of the Council or Chair of the finance committee, to authorise expenditure for any items below £1,000 excluding VAT.

Section 5.6

The threshold at which formal tenders are required for contracts has been set at £50,000.00 excluding VAT.

Section 5.7 to 5.9

These sections set out the approach to achieving best value at different levels of expenditure.

Section 5.15

This section identifies the delegated authorities for different levels of expenditure that are within agreed budgets.

Section 5.18

Sets out the level of expenditure that can be authorised by the Clerk and RFI in the case of an emergency situation, i.e. a risk to public safety.

Section 16.5

This section sets a limit of £500 on the disposal of any assets that can be authorised by the Clerk and RFO.

4.0 Recommendation

That the revised financial regulations are reviewed and approved.

Andrew Williams

Clerk and RFO

09.07.2024



Creech St Michael Parish Council

Policy Title	Financial Regulations
Policy Reference	B13
Applies to	All Members, Employees, Contractors and Volunteers
Date Created	Based on the NALC Model Financial Regulations Published May 2024
Date Approved by Council	
Minute Reference	
Author	Clerk and RFO
Review Cycle	Annual
Review Dates	



1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
 - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. The Clerk has been appointed as RFO and these regulations apply accordingly. The RFO;
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and control systems;
 - ensures the accounting control systems are observed;
 - ensures the accounting records are kept up to date;
 - seeks economy, efficiency and effectiveness in the use of council resources; and
 - produces financial management information as required by the council.
- 1.6. **The council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of £5,000; and

2. Risk management and internal control

- 2.1. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**
- 2.2. The Clerk and RFO shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.
- 2.3. When considering any new activity, the Clerk and RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council.
- 2.4. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
- 2.5. **The accounting control systems determined by the RFO must include measures to:**
- **ensure that risk is appropriately managed;**
 - **ensure the prompt, accurate recording of financial transactions;**
 - **prevent and detect inaccuracy or fraud; and**
 - **allow the reconstitution of any lost records;**
 - **identify the duties of officers dealing with transactions and**
 - **ensure division of responsibilities.**
- 2.6. At least once in each quarter, and at each financial year end, the Finance Committee shall verify bank reconciliations (for all accounts) produced by the RFO. The Chair of the Committee shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council.

- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the Clerk and RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
 - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual Governance and Accountability Return.
- 3.4. The Clerk and RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual Governance and Accountability Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the Clerk and RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the Clerk and RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by the council and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
- is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;

- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the management or control of the council

3.9. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. The Clerk and RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12. The Clerk and RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

4. Budget and precept

4.1. **Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the council at least annually in December for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Council or relevant committee.

4.3. No later than November each year, the Clerk and RFO shall prepare a draft budget with detailed estimates of all receipts and payments for the following financial year, taking account of the lifespan of assets and cost implications of repair or replacement.

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.

- 4.5. Each committee (if any) shall review its draft budget and submit any proposed amendments to the council finance committee not later than the end of October each year.
- 4.6. The draft budget with any committee proposals, including any recommendations for the use or accumulation of reserves, shall be considered by the finance committee and a recommendation made to the council.
- 4.7. Having considered the proposed budget, the council shall determine its council tax requirement by setting a budget. The council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The Clerk and RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the finance committee and council .

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The Clerk and RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with these the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:

- 5.6. For contracts estimated to exceed £50,000 excluding VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the council. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation¹ regarding the advertising of contract opportunities and the publication of notices about the award of contracts.**
- 5.8. For contracts greater than £3,000 excluding VAT the Clerk and RFO shall seek at least 3 fixed-price quotes;
- 5.9. where the value is between £500 and £3,000 excluding VAT, the Clerk and RFO shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For purchases of an individual value less than £500 excluding VAT, the clerk and RFO shall seek to achieve value for money.
- 5.11. **Contracts must not be split into smaller lots to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
 - ii. repairs to, or parts for, existing machinery or equipment;
 - iii. works, goods or services that constitute an extension of an existing contract;
 - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council. Avoidance of competition is not a valid reason.
- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the Clerk, under delegated authority, for any items below £500 excluding VAT.
 - the Clerk, in consultation with the Chair of the Council or Chair of the finance committee, for any items below £1,000 excluding VAT.
 - the council for all items over £1,000 excluding VAT;

¹ The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

- 5.16. No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,500 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services above £500 excluding VAT unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by the Clerk and RFO.

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the Clerk and RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with Unity Trust Bank. The arrangements shall be reviewed annually for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the Clerk and RFO.

- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking, in accordance with a resolution of the council or a delegated decision by an officer, unless the council resolves to use a different payment method.
- 6.6. For each financial year [the Clerk and RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council may authorise in advance for the year.
- 6.7. A list of such payments shall be reported to the next appropriate meeting of the council for information only.
- 6.8. The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:
 - i. any payments of up to £500 excluding VAT, within an agreed budget.
 - ii. payments of up to £2,500 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998, where the due date for payment is before the next scheduled meeting of the council, where the Clerk and RFO certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
 - iv. Fund transfers within the councils banking arrangements up to the sum of £10,000, provided that a list of such payments shall be submitted to the next appropriate meeting of council.
- 6.9. The Clerk and RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council. The council shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, the Clerk and RFO shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify three councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process.

- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, shall be sent by email or message service to all authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator an authorised signatory shall set up any payments due before the return of the Service Administrator.
- 7.6. Two councillors who are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online.
- 7.8. A full list of all payments made in a month shall be provided to the next council meeting and appended to the minutes.
- 7.9. With the approval of the council in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed/approved online by two authorised members. The approval of the use of each variable direct debit shall be reviewed by the council at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of the council] provided that each payment is approved online by two authorised bank signatories, evidence is retained and any payments are reported to the council at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed or approved online by two members, evidence of this is retained and any payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by the council at least every two years.
- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by two of the Clerk and RFO and a member. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.
- 7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.

7.14. Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

8. Cheque payments

- 8.1. Cheques or orders for payment in accordance in accordance with a resolution or delegated decision shall be signed by two members and countersigned by the Clerk and RFO.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 8.4. Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council meeting. Any signatures obtained away from council meetings shall be reported to the council at the next convenient meeting.

9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £500 unless authorised by council or finance committee in writing before any order is placed.
- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council. Transactions and purchases made will be reported to the council and authority for topping-up shall be at the discretion of the council.
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and RFO and any balance shall be paid in full each month.
- 9.4. Personal credit or debit cards of members or staff shall not be used under any circumstances.

10. Petty Cash

- 10.1. The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk and RFO] (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

11. Payment of salaries and allowances

- 11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**

- 11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council.
- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by the finance committee to ensure that the correct payments have been made.
- 11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.
- 11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State] (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 12.4. All investment of money under the control of the council shall be in the name of the council.
- 12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the Clerk and RFO.
- 12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the Clerk and RFO.
- 13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk and RFO. The Clerk and RFO shall be responsible for the collection of all amounts due to the council.
- 13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by the Clerk and RFO and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the Clerk and RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 13.6. The Clerk and RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date.

14. Payments under contracts for building or other construction works

- 14.1. Where contracts provide for payment by instalments the Clerk and RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.
- 14.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk and RFO to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

- 15.1. The Clerk and RFO shall be responsible for the care and custody of stores and equipment.
- 15.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 15.3. The Clerk and RFO shall be responsible for periodic checks of stocks and stores, at least annually.

16. Assets, properties and estates

- 16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

- 16.2. The Clerk and RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).
- 16.5. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed £500. In each case a written report shall be provided to council with a full business case.

17. Insurance

- 17.1. The Clerk and RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 17.2. The Clerk and RFO shall give prompt notification to the finance committee of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3. The Clerk and RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the council at the next available meeting. The Clerk and RFO shall negotiate all claims on the council's insurers.
- 17.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council, or duly delegated committee.

18. Suspension and revision of Financial Regulations

- 18.1. The council shall review these Financial Regulations annually and following any change of clerk or RFO. The Clerk and RFO shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.
- 18.2. The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the

suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

- 18.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk and RFO shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk and RFO in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk and RFO in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order 18 and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

Item 8.

Bank Reconciliation

1.0 Proposal

To review and approve the bank reconciliation for the period ending 31 March 2024.

2.0 Reconciliation

To complete the bank reconciliation verification, members will require the following documents.

Unity Trust Bank Statements

Soldo Account Statements

Item 8.1 - Bank Reconciliation at 31/03/2024

The documents are marked to aid the reconciliation.

2.1 Reconciliation 31.03.2024

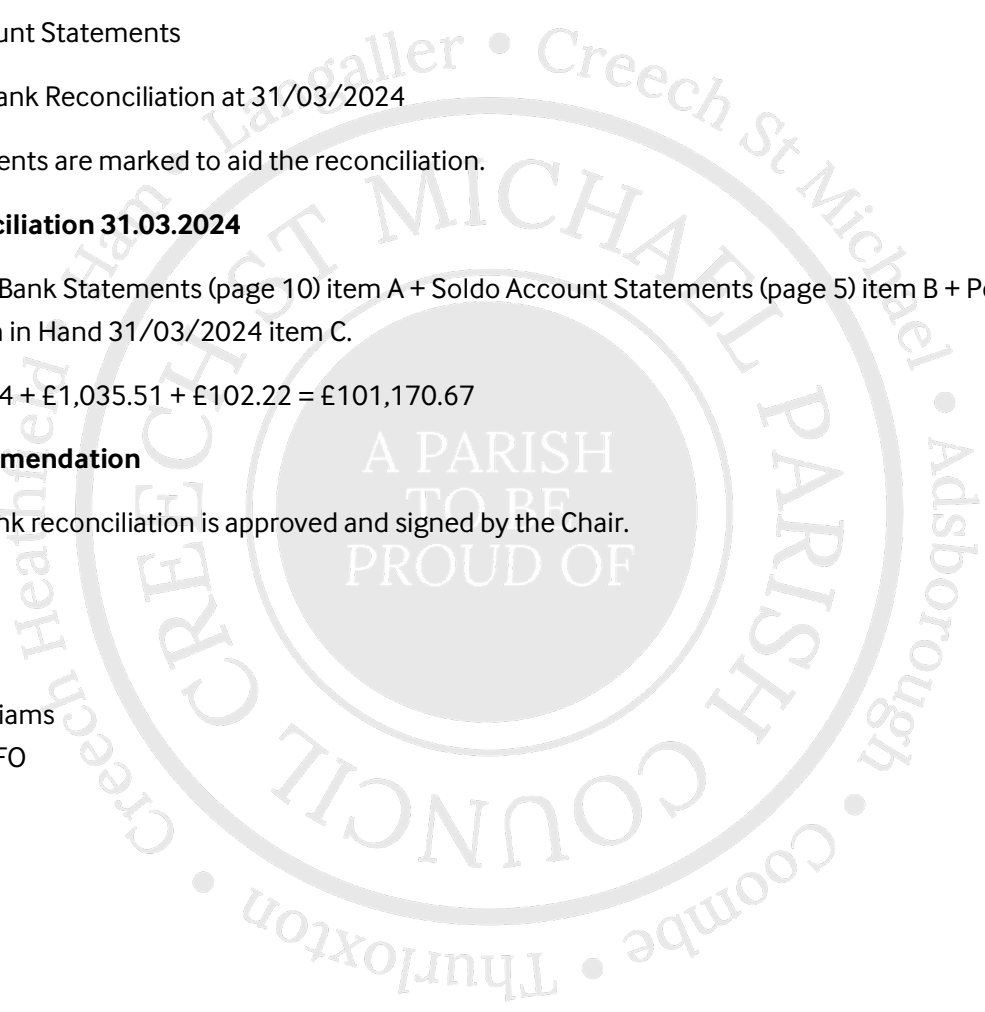
Unity Trust Bank Statements (page 10) item A + Soldo Account Statements (page 5) item B + Petty Cash = Cash in Hand 31/03/2024 item C.

$£100,032.94 + £1,035.51 + £102.22 = £101,170.67$

3.0 Recommendation

That the bank reconciliation is approved and signed by the Chair.

Andrew Williams
Clerk and RFO
10.07.2024



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 31/03/2024			
	Cash in Hand 01/04/2023			130,553.50
	ADD Receipts 01/04/2023 - 31/03/2024			110,706.55
				241,260.05
	SUBTRACT Payments 01/04/2023 - 31/03/2024			140,049.38
A	Cash in Hand 31/03/2024 (per Cash Book)			101,210.67
	Cash in hand per Bank Statements			
	Petty Cash	31/12/2023	102.22	
	Unity Trust Bank	31/03/2024	100,032.94	
	SOLDO Debit card	31/03/2024	1,035.51	
				101,170.67
	Less unrepresented payments			
				101,170.67
	Plus unrepresented receipts			40.00
B	Adjusted Bank Balance			101,210.67
	A = B Checks out OK			

C

Item 9.

Bank Reconciliation

1.0 Proposal

To review and approve the bank reconciliation for the period ending 31 June 2024.

2.0 Reconciliation

To complete the bank reconciliation verification, members will require the following documents.

Unity Trust Bank Statements

Soldo Account Statements

Item 9.1 - Bank Reconciliation at 31/06/2024

The documents are marked to aid the reconciliation.

2.1 Reconciliation 31.06.2024

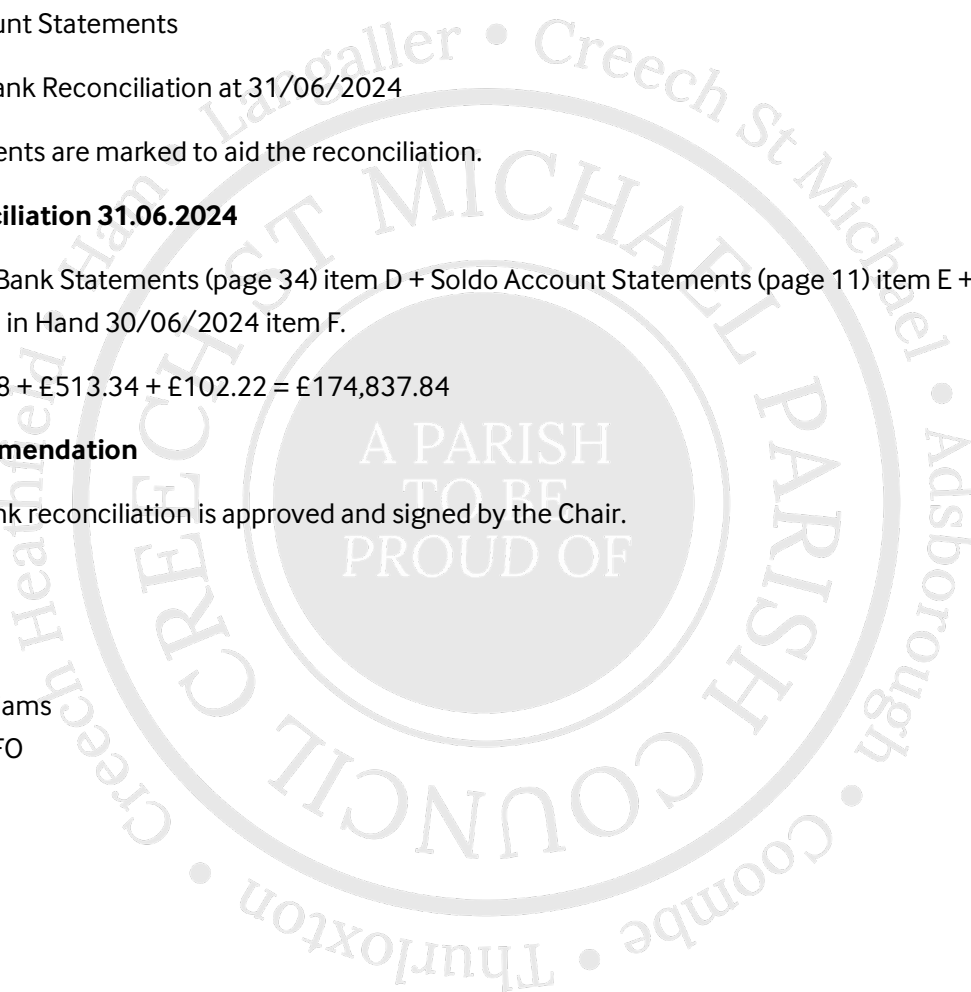
Unity Trust Bank Statements (page 34) item D + Soldo Account Statements (page 11) item E + Petty Cash = Cash in Hand 30/06/2024 item F.

£174,222.28 + £513.34 + £102.22 = £174,837.84

3.0 Recommendation

That the bank reconciliation is approved and signed by the Chair.

Andrew Williams
Clerk and RFO
10.07.2024



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 30/06/2024			
	Cash in Hand 01/04/2024			101,210.67
	ADD			
	Receipts 01/04/2024 - 30/06/2024			97,816.04
				199,026.71
	SUBTRACT			
	Payments 01/04/2024 - 30/06/2024			24,148.87
A	Cash in Hand 30/06/2024 (per Cash Book)			174,877.84
	Cash in hand per Bank Statements			
	Petty Cash	30/06/2023	102.22	
	Unity Trust Bank	30/06/2024	174,222.28	
	SOLDO Debit card	10/07/2024	513.34	
				174,837.84
	Less unrepresented payments			
				174,837.84
	Plus unrepresented receipts			40.00
B	Adjusted Bank Balance			174,877.84
	A = B Checks out OK			

F

Item 10.

Recreation Park Football Pitches

1.0 Proposal

To consider and approve a proposal to create a partnership with Ruishton Rhinos Football Club to improve the use and management of the football pitch.

2.0 Introduction

At a recent meeting held with Ruishton Rhinos Football Club, representatives of the Club expressed a desire to use the Recreation Park as a base for their club from the start of the 2024/25 season. The Club operates a number of youth teams and is expanding. One of their teams has made use of the pitch over the 2023/24 season.

Initially, the Club would use the Recreation Park for three sides, using the pitch on both Saturdays and Sundays. This could grow in subsequent years with additional teams making use of the facility.

3.0 Current Situation

The Pavilion building provides adequate facilities for changing and hosting football matches. The two changing rooms are of an acceptable standard and there is a facility for a separate space for officials. The kitchen area was recently refurbished and at the current time is used only by the Community Youth Project once per week.

Maintenance of the pitch has been restricted to the cutting of the grass undertaken by Somerset Council at an annual cost of £3,850.00. Over the past season marking of the pitch for games has been undertaken by the Club using the Parish Council's equipment. The pitch is in need of repair and regular maintenance, but the Parish Council has neither the expertise nor funds to support this. Moveable goal posts and nets are provided along with other necessary equipment for matches by the Parish Council. These are likely to need replacing within the next twelve months.

In our budget for 2024/25, funds were allocated for the purchase of a mower and no allocation of funds was made for the cost of engaging Somerset Council to undertake regular cuts. An option of making use of a mower owned by West Monkton Parish Council has been considered but not progressed.

Income generated over the past 12 months from pitch fees has been negligible amounting to less than £100.00. This was due in part to the poor weather conditions which resulted in many games being cancelled or postponed.

4.0 Proposed Partnership

The grassed pitch area and Pavilion building are significant elements of the Recreation Park asset and it would be preferable to improve use of both for the benefit of young people in the wider community. The following proposal could form the basis of a longer term relationship with the club that could open up Football Association funding to improve the pitch and facilities.

4.1 Exclusivity

It is proposed that Ruishton Rhinos Football Club are granted exclusive rights to use the pitch and Pavilion building from the start of the 2024/25 season. This includes use of the pitch for matches and training sessions at a charge for the full year of £600.00.

4.2 Pitch Maintenance & Grass Cutting

The grassed area, including the pitch, needs to be cut regularly and is currently maintained by Somerset Council at a projected cost of £3,850.00. Additional cuts of the football pitch are charged at £85.60 per cut. The frequency of cuts during the football season is dictated to some extent by the use of the pitch by teams. Somerset Council are scheduled to undertake eighteen cuts this year, averaging one every three weeks.

It is proposed that the frequency of cuts undertaken by Somerset Council is reduced to twelve, delivering a saving of £1,284.00 per year and that the Parish Council moves funds from the budget for the purchase of a mower to cover the remaining costs for the year £2,566.00. In addition, that £1,500.00 of Community Infrastructure (CiL) funds are allocated for the purchase of a wide-cut walking mower to be used to cut the pitch as and when it is needed. The Football Club have indicated that they can supply volunteers to do this work.

It is further proposed that the Parish Council, in conjunction with the Football Club, submit a grant application to the Football Association for funds to undertake improvements to the pitch surface and to fund improvements to the Pavilion changing room facilities.

5.0 Recommendation

That the proposals are considered and approval is granted to progress the arrangements ahead of the start of the 2024/25 season.

Andrew Williams
Clerk and RFO
17.06.2024

Item 11.

Amendments to the Budget

1.0 Proposal

To consider and approve changes to the allocations within the 2024/25 budget.

2.0 Introduction

The budget set for the 4/25 financial year was based on a number of assumptions relating to the operation of the Recreation Park. Namely that the locking and unlocking service would cease at the end of the 2023/24 financial year and that grounds maintenance would be managed in-house. Subsequent to a decision made by the Parish Council in the May 2024, the locking and unlocking service was reinstated at an annual cost of approximately £8,000.00 plus VAT.

This paper proposes measures to amend the budget and reallocate reserves to fund a number of other activities.

3.0 Expenditure Budget

The following amendments are proposed.

- The movement of £10,000.00 allocated to Shared Costs Highways Warden to two cost codes. £8,000.00 to Recreation Park Security to fund the locking and unlocking service and £2,000.00 to Grounds Maintenance (Outsourced) to fund grass cutting.
- The movement of £1,000.00 allocated to Utilities (Electricity) to Grounds Maintenance (Outsourced) to fund grass cutting.
- The movement of £2,800.00 allocated to Capital Expenditure for the purchase of a mower to Grounds Maintenance (Outsourced) to fund grass cutting and the urgent works to the tree population at the Recreation Park.

The proposed movements do not impact on the overall budget projection.

4.0 Recommendation

That the proposed budget movements are considered and approved.

Andrew Williams

Clerk and RFO

08.07.2024

Creech St Michael Parish Council

9 July 2024 (2024-2025)

Detailed Budget Summary

All Cost Centres and Codes (Between 01/07/2024 and 31/03/2025)

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
21001	Maintenance														
21002	SID Site Installation														
21003	Shared Cost Highway:														
SUB TOTAL															

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
3001	General Administrati		90.11	2,900.00	1,687.62					1,500.00	275.17		275.17		
3002	Venue Hire			1,000.00	1,080.00					1,000.00	202.50		202.50		
3003	Internal Audit			200.00	160.00					200.00	170.00		170.00		
3004	External Audit			600.00	315.00					450.00					
3005	Membership & Subscr			1,000.00	2,241.62					1,500.00	15.00		15.00		
3006	Bank Charges			400.00	306.50					400.00	54.00		54.00		
3007	Printing			300.00	340.49					300.00					
3008	External Communicati			300.00						200.00					
3009	External Communicati		108.32	1,200.00	320.00	100.00				1,000.00	180.00		180.00		
3010	Postage			100.00	17.55					50.00	43.00		43.00		
3011	Website Hosting			300.00	164.29					200.00					
3012	Planning Support			2,000.00	300.00					2,000.00					
3013	Sub Contracted Staff			300.00											
3014	Other Income		58.34												
3015	Lottery		52.00			60.00	13.00		13.00						
3016	VAT		3,306.83				1,619.83		1,619.83						
3017	Mobile Phone Charge:				98.77					250.00	31.65		31.65		

Creech St Michael Parish Council

9 July 2024 (2024-2025)

Detailed Budget Summary

All Cost Centres and Codes (Between 01/07/2024 and 31/03/2025)

3018 Langaller Park Suppor									5,000.00	3,750.03	3,750.03		
SUB TOTAL	3,615.60	10,600.00	7,031.84	160.00	1,632.83	1,632.83	14,050.00	971.32	3,750.03	4,721.35			

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
Allotments		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
7001	Rental	750.00	800.00	750.00	800.00	800.00				800.00					
SUB TOTAL		750.00	800.00	750.00	800.00	800.00				800.00					

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
Burial Ground		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
10001	Burial Ground	685.00		685.00	685.00	685.00				685.00					
SUB TOTAL		685.00		685.00	685.00	685.00				685.00					

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
Bus Stops		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
11001	Cleaning			250.00	375.00					350.00	150.00		150.00		
11002	Maintenance									200.00					
SUB TOTAL				250.00	375.00					550.00	150.00		150.00		

Creech St Michael Parish Council

9 July 2024 (2024-2025)

Detailed Budget Summary

All Cost Centres and Codes (Between 01/07/2024 and 31/03/2025)

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
6001	Maintenance			500.00	320.42					1,500.00	575.00		575.00		
6002	Security										140.98		140.98		
SUB TOTAL				500.00	320.42					1,500.00	715.98		715.98		

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
12001	Tools			2,500.00	2,112.85										
12002	Waste Bin Installation			950.00	950.00										
12003	Other									8,500.00					
SUB TOTAL				3,450.00	3,062.85					8,500.00					

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
16001	Pavilion Refurbishmer			3,916.10	3,965.69										
16002	Defib Purchase			1,500.00	1,750.00										
16003	CIL Receipts						5,319.94		5,319.94						
16004	CCTV Purchase										1,133.08		1,133.08		
SUB TOTAL				5,416.10	5,715.69		5,319.94		5,319.94		1,133.08		1,133.08		

Creech St Michael Parish Council

9 July 2024 (2024-2025)

Detailed Budget Summary

All Cost Centres and Codes (Between 01/07/2024 and 31/03/2025)

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
Events		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
15001	PiP Ticket Sales	12,500.00	8,606.73												
15002	PiP Event Sales	10,500.00	8,391.84												
15003	PiP Concession Fees	450.00	125.01												
15004	PiP Expenditure Eveni			20,870.00	14,236.45										
15005	PiP Other Events				135.66										
15010	Christmas Fayre				152.59					300.00					
15011	Easter Fayre		25.88		80.00					300.00					
15012	Other Events		335.00	4,000.00	3,808.31					1,000.00	424.74		424.74		
15013	Over 65s Lunch				1,103.83										
SUB TOTAL		23,450.00	17,484.46	24,870.00	19,516.84					1,600.00	424.74		424.74		

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
Grants		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
13001	Community Developm			15,000.00						3,000.00					
13002	S137 Grants			2,000.00	320.00					1,500.00	200.00		200.00		
14003	Donations & Grants		5,000.00												
17002	Parish Grant														
18001	Parish Grant	2,155.00	2,155.00												
SUB TOTAL		2,155.00	7,155.00	17,000.00	320.00					4,500.00	200.00		200.00		

Creech St Michael Parish Council

9 July 2024 (2024-2025)

Detailed Budget Summary

All Cost Centres and Codes (Between 01/07/2024 and 31/03/2025)

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
Highways															
19001	Maintenance									3,000.00		2,250.00	2,250.00		
19002	SID Site Installation									2,000.00		1,500.03	1,500.03		
19003	Shared Costs Highway									20,000.00					
SUB TOTAL										25,000.00		3,750.03	3,750.03		
Insurance															
4001	Insurance Premium			3,500.00	3,787.39					4,200.00					
SUB TOTAL										4,200.00					
Payroll															
1001	Salaries			26,600.00	29,546.19					50,180.99	5,825.14		5,825.14		
1002	Tax & NI			3,666.67	7,398.78					2,931.77	2,902.82		2,902.82		
1003	Pension Contributions			1,450.00	1,654.08					1,011.48	353.96		353.96		
SUB TOTAL										54,124.24	9,081.92		9,081.92		

Creech St Michael Parish Council

9 July 2024 (2024-2025)

Detailed Budget Summary

All Cost Centres and Codes (Between 01/07/2024 and 31/03/2025)

Phone Boxes & Defibs

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
8001	Phonebox Maintenan									100.00					
8002	Defib Consumables			500.00	119.90					200.00					
8003	Defib Maintenance									200.00					
SUB TOTAL				500.00	119.90					500.00					

Precept

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
17001	Precept	74,528.00	74,528.00			90,551.52	90,552.00		90,552.00						
SUB TOTAL		74,528.00	74,528.00			90,551.52	90,552.00		90,552.00						

Recreation Park

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
5001	Grounds Maintenance			5,000.00	3,282.36										
5002	Grounds Maintenance			1,000.00	293.20					800.00	31.26		31.26		
5003	Utilities (Electricity)		312.67	800.00	2,340.18		126.31		126.31	2,500.00	269.16		269.16		
5004	Utilities (Water)			100.00	58.16					100.00					
5005	Utilities (Gas)			300.00	202.92										
5006	Utilities (Waste Dispos														
5007	Waste Disposal (Septi														
5008	Waste Disposal (Gene				89.61					100.00					
5009	Consumables			300.00	1,058.96					1,200.00	218.45		218.45		

Creech St Michael Parish Council

Detailed Budget Summary

All Cost Centres and Codes (Between 01/07/2024 and 31/03/2025)

5010	Maintenance Equipme									500.00				
5011	Repairs & Maintenanc	23,475.98	14,727.35							5,000.00	72.00			72.00
5012	Repairs & Maintenanc	1,000.00	4,419.07							1,250.00	181.45			181.45
5013	Repairs & Maintenanc	1,000.00	183.38							1,000.00				
5014	Improvements	2,000.00	1,537.18							4,500.00				
5015	Security	8,200.00	6,075.75								1,598.00			1,598.00
5016	Play Equipment Inspe	2,200.00	900.00							2,500.00				
5017	Pitch Fees	463.32				800.00								
5018	Stage Hire	41.67				100.00								
5019	Safety Clothing/Equipr		705.68							100.00				
5020	Rental Charges					1,000.00	156.37		156.37					
18003	Rental Charges	215.48												
SUB TOTAL		1,033.14	45,375.98	35,873.80		1,900.00	282.68		282.68	19,550.00	2,370.32			2,370.32

Recruitment & Training

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
2001	Recruitment Costs									250.00					
2002	Employee Training Co			1,500.00	1,140.30					500.00	30.00		30.00		
2003	Member Training			200.00						500.00	271.70		271.70		
SUB TOTAL				1,700.00	1,140.30					1,250.00	301.70		301.70		

Waste Disposal

		Last Year 2023 - 2024				Current Year 2024-2025				Next Year					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
9001	Dog Waste			3,000.00	3,741.92					3,500.00					
9002	General Waste									200.00					

Creech St Michael Parish Council

9 July 2024 (2024-2025)

Detailed Budget Summary

All Cost Centres and Codes (Between 01/07/2024 and 31/03/2025)

SUB TOTAL		3,000.00	3,741.92		3,700.00
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Last Year 2023 - 2024

Current Year 2024-2025

Next Year

Youth Provision

Code	Title	Receipts		Payments		Receipts				Payments				Receipts	Payments
		Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
14001	Service Delivery Char			6,750.00	7,224.00										
14002	Venue Hire			500.00											
18002	14003		100.00												
SUB TOTAL			100.00	7,250.00	7,224.00										

Summary

TOTAL	101,568.00	104,716.20	156,563.75	128,314.00	93,411.52	97,787.45	97,787.45	140,509.24	15,349.06	7,500.06	22,849.12
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Item 13.

Joint Committee to Administer the Ham Solar Installation Community Fund

1.0 Proposal

To approve the terms of reference of the Joint Committee for the Administration of the Ham Solar Installation Community Benefit Fund.

2.0 Introduction

Following the granting of planning permission for the solar installation at Ham, it has been confirmed with the developer that the matter of administering the Community Benefit Fund remains to be resolved. It is important that this is resolved to ensure that the developer and/or operator of the site is held to their previous commitments.

3.0 A Joint Committee

The Chair of the Ham Flood Defence Group has been consulted on and is supportive of this proposal.

It is proposed that any funds would be held by Creech St Michael Parish Council and ringfenced within the Parish Council's Reserves Policy. A joint committee, made up of members from the three affected Parish Councils and the Ham Flood Defence Group would be formed to administer the fund and would be responsible for all decisions relating to the management and distribution of funds.

The draft terms of reference have been prepared for consideration by all interested parties and will need to be approved by each Parish Council.

4.0 Recommendation

That the proposal and terms of reference are considered and approved.

Andrew Williams
Clerk and RFO
08.07.2024

Creech St Michael Parish Council

Policy Title	Joint Committee for the Administration of the Ham Solar Installation Community Benefit Fund Terms of Reference
Policy Reference	
Applies to	All members
Date Created	08.07.2024
Date Approved by Council	
Minute Reference	
Author	Creech St Michael Parish Council Clerk and RFO
Review Cycle	Annual
Review Dates	



1.0 Introduction

Under Local Government Act 1972 s.101 (5) two or more local authorities may appoint a joint committee to discharge any of their functions that are not reserved for the sole decision of a single authority in legislation. The Joint Committee can authorise an officer employed by any of the authorities to act on its behalf.

Under Local Government Act 1972 s.102 (3) a committee appointed by two or more local authorities may include persons who are not members of the appointing authority or authorities.

The Joint Committee is constituted to administer funds to be known as the "Ham Solar Installation Community Benefit Fund". The fund is for the benefit of the communities impacted by the solar installation located in the village of Ham, Somerset.

Nothing in these terms of reference shall prevent either Parish Council from dealing with a matter that might otherwise be dealt with by this Committee.

2.0 Membership & Quorum

Membership shall consist of a maximum of five members and shall consist of at least two members from the Ham Village Flood Committee and one member each from Creech St Michael Parish Council, North Curry Parish Council and Ruishton, Thornfalcon & Henlade Parish Council elected annually.

The Chair and Vice Chair of the Joint Committee shall be elected by the committee membership at the first meeting after the Annual Meetings of the Parish Councils.

Parish Council Clerks from the Parish Councils may attend meetings of the Joint Committee.

Non-Councillor members of the Joint Committee may be appointed from time to time if this is considered appropriate. These members will not have voting rights unless this is expressly approved.

A quorum shall consist of three members, with at least one member from Ham Flood Defence Committee.

3.0 Areas of Responsibility

The Joint Committee has the delegated authority from Creech St Michael Parish Council, North Curry Parish Council and Ruishton, Thornfalcon & Henlade Parish Council to:

- To act as the lead representative in all communication with the developer(s) and operator(s) of the site, Somerset Council and other interested key parties in respect of the Ham Solar Installation Community Benefit Fund.
- To produce and deliver a Community Benefit Fund Grant Scheme to ensure that all parish communities have the opportunity to contribute to the plans for the management and disbursement of the Ham Solar Installation Community Benefit Fund.
- To be responsible for publishing, monitoring and reporting an annual financial statement of funds administered by the Ham Solar Installation Community Benefit Fund.

- To make recommendations as to any professional and/or legal advice deemed necessary to ensure that the best interests of the Parish Councils are served.
- To establish sub-committees and working groups as and when necessary to assist in the work of the Joint Committee.

4.0 Joint Committee Meetings

A calendar of meetings will be published at the start of each year. Any of the three Parish Clerks or the Chair of the Joint Committee may call additional committee meetings as and when necessary, to ensure that the Joint Committee fulfils its responsibilities.

Only members of the Joint Committee may vote on agenda items but other Councillors may attend in that capacity and may speak with the permission of the Chair but shall not be entitled to vote.

Decisions shall be reached via a vote and by a majority of votes cast by those present. A record shall be kept of any votes.

5.0 Authority to Spend

The Joint Committee is authorised to expend on items up to the amount of £500.00 (excluding VAT) in a single transaction. Expenditure incurred must be reported to the individual parish councils on a monthly basis.

Creech St Michael Parish Council
Value Added Tax Return for the period 01/04/2024 to 30/06/2024

VAT due in this period on sales and other outputs	Box 1	£36.09
VAT due in the period on acquisitions of goods made in Northern Ireland from EU Member States	Box 2	None
Total VAT due (the sum of boxes 1 & 2)	Box 3	£36.09
VAT reclaimed in the period on purchases and other inputs and other inputs (including acquisitions in Northern Ireland from EU member states)	Box 4	£867.24
Net VAT to be paid to Customs or reclaimed by you (Difference between boxes 3 & 4)	Box 5	£831.15
Total value of sales and all other outputs excluding any VAT. Excludes any 'X' outputs	Box 6	£97,779.00
Total value of purchases and all other inputs excluding any VAT. Excludes any 'X' inputs	Box 7	£23,281.00
Total value of dispatches of goods and related costs (excluding VAT) from Northern Ireland to EU Member States	Box 8	None
Total value of acquisitions of goods and related costs (excluding VAT) made in Northern Ireland from EU Member States	Box 9	None

Item 15.

Income and Expenditure Yer to Date

1.0 Introduction

There are no areas of concern.

2.0 Items to note

Cost Code 3016 – VAT repayment received to date £1,619.83

Cost Centre 16000 – There remains a balance of £983.43 that must be expended by the end of this financial year.

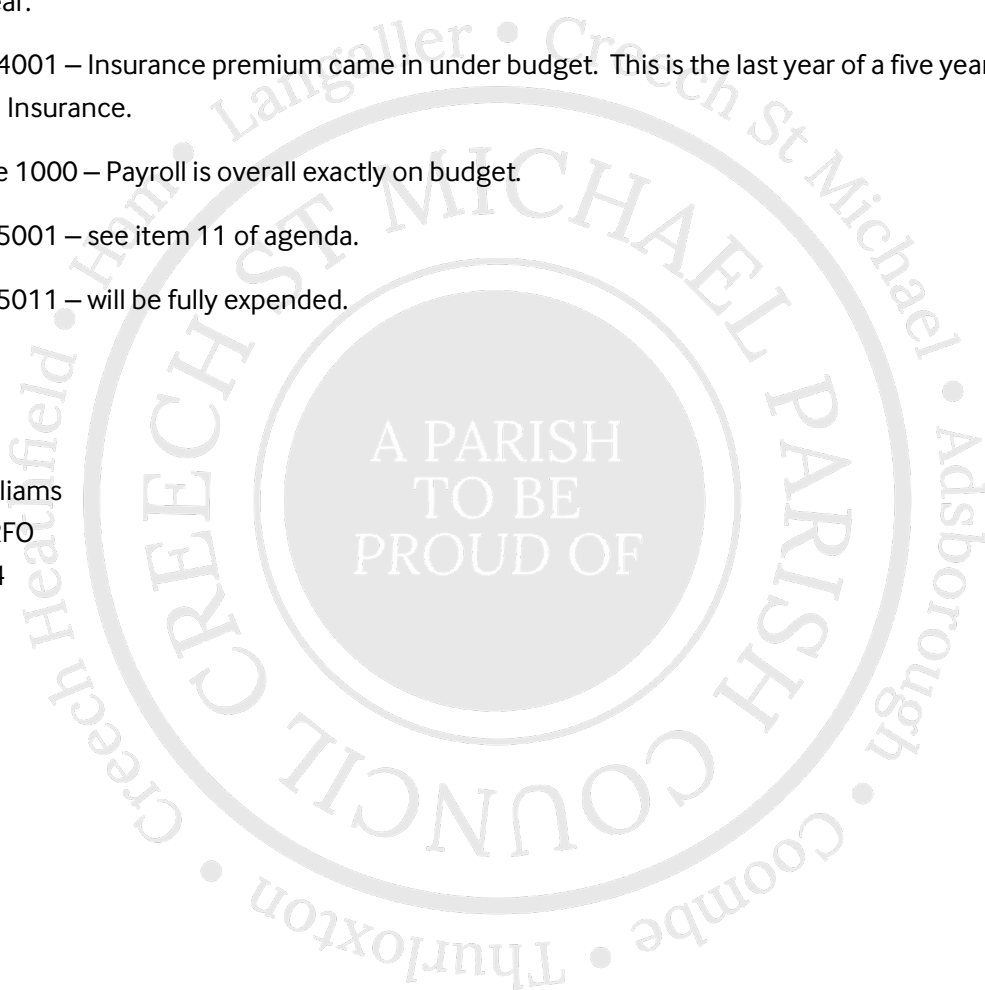
Cost Code 4001 – Insurance premium came in under budget. This is the last year of a five year deal with Zurich Insurance.

Cost Centre 1000 – Payroll is overall exactly on budget.

Cost Code 5001 – see item 11 of agenda.

Cost Code 5011 – will be fully expended.

Andrew Williams
Clerk and RFO
15.07.2024



Creech St Michael Parish Council

Summary of Receipts and Payments

15 July 2024 (2024-2025)

All Cost Centres and Codes

Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
3001	General Administration Expense:				1,500.00	356.07	1,143.93	1,143.93 (76%)
3002	Venue Hire				1,000.00	202.50	797.50	797.50 (79%)
3003	Internal Audit				200.00	170.00	30.00	30.00 (15%)
3004	External Audit				450.00		450.00	450.00 (100%)
3005	Membership & Subscription Fee:				1,500.00	15.00	1,485.00	1,485.00 (99%)
3006	Bank Charges				400.00	99.00	301.00	301.00 (75%)
3007	Printing				300.00		300.00	300.00 (100%)
3008	External Communications (Non I				200.00		200.00	200.00 (100%)
3009	External Communications (News	100.00		-100.00	1,000.00	180.00	820.00	720.00 (65%)
3010	Postage				50.00	43.00	7.00	7.00 (14%)
3011	Website Hosting				200.00		200.00	200.00 (100%)
3012	Planning Support				2,000.00		2,000.00	2,000.00 (100%)
3013	Sub Contracted Staff							(N/A)
3014	Other Income							(N/A)
3015	Lottery	60.00	17.00	-43.00				-43.00 (-71%)
3016	VAT		1,619.83	1,619.83				1,619.83 (N/A)
3017	Mobile Phone Charges				250.00	47.48	202.52	202.52 (81%)
3018	Langaller Park Support				5,000.00		5,000.00	5,000.00 (100%)
SUB TOTAL		160.00	1,636.83	1,476.83	14,050.00	1,113.05	12,936.95	14,413.78 (101%)

Allotments

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
7001	Rental	800.00		-800.00	800.00		800.00	(0%)
SUB TOTAL		800.00		-800.00	800.00		800.00	(0%)

Burial Ground

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
10001	Burial Ground				685.00		685.00	685.00 (100%)
SUB TOTAL					685.00		685.00	685.00 (100%)

Bus Stops

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
11001	Cleaning				350.00	150.00	200.00	200.00 (57%)
11002	Maintenance				200.00		200.00	200.00 (100%)
SUB TOTAL					550.00	150.00	400.00	400.00 (72%)

Creech St Michael Parish Council

Summary of Receipts and Payments

15 July 2024 (2024-2025)

All Cost Centres and Codes

Canal Car Park

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
6001	Maintenance				1,500.00	925.00	575.00	575.00 (38%)
6002	Security					140.98	-140.98	-140.98 (N/A)
SUB TOTAL					1,500.00	1,065.98	434.02	434.02 (28%)

Capital Expenditure

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
12001	Tools							(N/A)
12002	Waste Bin Installation							(N/A)
12003	Other				8,500.00		8,500.00	8,500.00 (100%)
SUB TOTAL					8,500.00		8,500.00	8,500.00 (100%)

CIL

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
16001	Pavilion Refurbishment							(N/A)
16003	CIL Receipts		5,319.94	5,319.94				5,319.94 (N/A)
16004	CCTV Purchase					1,133.08	-1,133.08	-1,133.08 (N/A)
SUB TOTAL						5,319.94	5,319.94	4,186.86 (N/A)

Events

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
15001	PiP Ticket Sales							(N/A)
15002	PiP Event Sales							(N/A)
15003	PiP Concession Fees							(N/A)
15004	PiP Expenditure Event Costs							(N/A)
15005	PiP Other Events							(N/A)
15010	Christmas Fayre				300.00		300.00	300.00 (100%)
15011	Easter Fayre				300.00		300.00	300.00 (100%)
15012	Other Events				1,000.00	455.16	544.84	544.84 (54%)
SUB TOTAL					1,600.00	455.16	1,144.84	1,144.84 (71%)

Grants

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
13001	Community Development Fund C				3,000.00		3,000.00	3,000.00 (100%)
13002	S137 Grants				1,500.00	200.00	1,300.00	1,300.00 (86%)
14003	Donations & Grants					100.00	-100.00	-100.00 (N/A)
17002	Parish Grant							(N/A)

Creech St Michael Parish Council
Summary of Receipts and Payments

15 July 2024 (2024-2025)

All Cost Centres and Codes

SUB TOTAL	4,500.00	300.00	4,200.00	4,200.00 (93%)
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Highways

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
19001 Maintenance				3,000.00		3,000.00	3,000.00 (100%)
19002 SID Site Installation				2,000.00		2,000.00	2,000.00 (100%)
19003 Shared Costs Highways Warden				20,000.00		20,000.00	20,000.00 (100%)
SUB TOTAL				25,000.00		25,000.00	25,000.00 (100%)

Insurance

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
4001 Insurance Premium				4,200.00	3,984.63	215.37	215.37 (5%)
SUB TOTAL				4,200.00	3,984.63	215.37	215.37 (5%)

Payroll

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1001 Salaries				50,180.99	9,356.37	40,824.62	40,824.62 (81%)
1002 Tax & NI				2,931.77	2,902.82	28.95	28.95 (0%)
1003 Pension Contributions				1,011.48	530.94	480.54	480.54 (47%)
SUB TOTAL				54,124.24	12,790.13	41,334.11	41,334.11 (76%)

Phone Boxes & Defibs

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
8001 Phonebox Maintenance				100.00		100.00	100.00 (100%)
8002 Defib Consumables				200.00		200.00	200.00 (100%)
8003 Defib Maintenance				200.00		200.00	200.00 (100%)
SUB TOTAL				500.00		500.00	500.00 (100%)

Precept

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
17001 Precept	90,551.52	90,552.00	0.48				0.48 (0%)
SUB TOTAL	90,551.52	90,552.00	0.48				0.48 (0%)

Creech St Michael Parish Council

Summary of Receipts and Payments

15 July 2024 (2024-2025)

All Cost Centres and Codes

Recreation Park

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
5001	Grounds Maintenance (Outsourc					2,006.04	-2,006.04	-2,006.04 (N/A)
5002	Grounds Maintenance (Internal)				800.00	31.26	768.74	768.74 (96%)
5003	Utilities (Electricity)		126.31	126.31	2,500.00	311.98	2,188.02	2,314.33 (92%)
5004	Utilities (Water)				100.00		100.00	100.00 (100%)
5005	Utilities (Gas)							(N/A)
5006	Utilities (Waste Disposal)							(N/A)
5007	Waste Disposal (Septic Tank)							(N/A)
5008	Waste Disposal (General Waste)				100.00		100.00	100.00 (100%)
5009	Consumables				1,200.00	218.45	981.55	981.55 (81%)
5010	Maintenance Equipment				500.00		500.00	500.00 (100%)
5011	Repairs & Maintenance (Play Eq				5,000.00	72.00	4,928.00	4,928.00 (98%)
5012	Repairs & Maintenance (Building				1,250.00	181.45	1,068.55	1,068.55 (85%)
5013	Repairs & Maintenance (Facilitie				1,000.00		1,000.00	1,000.00 (100%)
5014	Improvements				4,500.00		4,500.00	4,500.00 (100%)
5015	Security		-7.50	-7.50		1,598.00	-1,598.00	-1,605.50 (N/A)
5016	Play Equipment Inspections				2,500.00		2,500.00	2,500.00 (100%)
5017	Pitch Fees	800.00		-800.00				-800.00 (-100%)
5018	Stage Hire	100.00		-100.00				-100.00 (-100%)
5019	Safety Clothing/Equipment				100.00		100.00	100.00 (100%)
5020	Rental Charges	1,000.00	156.37	-843.63				-843.63 (-84%)
SUB TOTAL		1,900.00	275.18	-1,624.82	19,550.00	4,419.18	15,130.82	13,506.00 (62%)

Recruitment & Training

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
2001	Recruitment Costs				250.00		250.00	250.00 (100%)
2002	Employee Training Costs				500.00	30.00	470.00	470.00 (94%)
2003	Member Training				500.00	271.70	228.30	228.30 (45%)
SUB TOTAL					1,250.00	301.70	948.30	948.30 (75%)

Waste Disposal

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9001	Dog Waste				3,500.00	813.28	2,686.72	2,686.72 (76%)
9002	General Waste				200.00		200.00	200.00 (100%)
SUB TOTAL					3,700.00	813.28	2,886.72	2,886.72 (78%)

Youth Provision

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
14001	Service Delivery Charges							(N/A)
14002	Venue Hire							(N/A)

Creech St Michael Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

15 July 2024 (2024-2025)

SUB TOTAL

(N/A)

Summary

NET TOTAL	93,411.52	97,783.95	4,372.43	140,509.24	26,526.19	113,983.05	118,355.48 (50%)
V.A.T.		36.09			1,508.64		
GROSS TOTAL		97,820.04			28,034.83		