

**Paper 1 – 02.09.24 – Expenditure to be approved and receipts allocated****Agenda Item 08(c)**

The integrity of the Council’s finances is to be protected by two of the three signatories checking and reviewing the invoices for payment for which they will have seen an original copy.

Within the Council’s Financial Regulations (5.15) – expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget or where prior approval has been given for such expenditure to be incurred (i.e. under contractual agreements)

Such authority is to be evidenced by a Minute or by an authorisation slip duly signed by the Clerk and where necessary also by the appropriate Chair. Invoices will only be processed for payment by the Parish Clerk once she is satisfied that the payment sums match the invoices produced.

**Accounts paid since the last meeting – Current Account**

Payee	Detail	Method	NETT	VAT	TOTAL
GiffGaff	Mobile Phone	Direct Debit	8.34	1.66	10.00
Microsoft	Microsoft Subscription	Direct Debit	8.60	1.72	10.32
F. Coley	Clerk/RFO – July 24 salary	BACS	611.60		611.60
S. Keys	Clerk/RFO – July 24 salary	BACS	508.70		508.70

**Accounts submitted for payment – Current Account**

Payee	Detail	Method	NETT	VAT	TOTAL
S. Keys	Clerk/RFO - August 24 Salary incl. overtime	Bank Transfer	TBC		TBC
S. Keys	Clerk’s Expenses – August 2024	Bank Transfer	9.00		9.00
F. Coley	Clerk/RFO - August 24 Salary	Bank Transfer	84.64		84.64
HMRC	P30 Q1	Bank Transfer	499.00		499.00

**Receipts allocated**

	Detail	Method	TOTAL

Presented by:..... Sarah Keys, Responsible Finance Officer

Countersigned by:..... Chair to the Parish Council

All payments authorised under The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012

**Note: Council resolved at the 2023 Annual Meeting that it met the eligibility conditions, and this continues right through until the next relevant annual meeting which will be May 2027. This is regardless of whether the Council continues to meet those conditions for the duration, (para 7.12 of the Explanatory Memorandum to The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 refers.**

SUBJECT TO ADDITIONS



## CIL SPENDING REVIEW – April 2023 for the year ending 31 March 2024

Neighbourhood CIL is governed by the CIL Regulations and the rate at which it is paid is set out in national legislation. For those Parish Councils with a made Neighbourhood Plan it is 25% (with no CAPO and for Parishes where there is no made Neighbourhood Plan it is 15% subject to a cap which is set out nationally (in legislation). *The cap is worked out at £100 index linked per occupied property within the parish. The cap rate is set for the year and changes on the 1<sup>st</sup> January each year.*

### 1. CIL Resources available

CIL funding currently stands at:

Financial Year	Income	Expenditure	CIL running Total	Timescales
2021-22	£7,485.48		£7485.48	06.10.26
2022-23	£10,838.85		18,323.85	07.04.27
2023-24		£263.99	£18,059.86	
		£887.95	£17,171.91	
		£1245.00	£15926.91	
		£49.83	£15,877.08	
<i>Committed</i>		<b>£6506.00</b>	£9371.08	Balance after committed funds
<b>Totals</b>	<b>£18,323.85</b>	<b>£8952.77</b>		

### 2. Projects completed as bids against the Neighbourhood CIL Pot

*The following projects having been previously approved as valid projects for the Neighbourhood CIL pot are now completed with monies being fully paid out*

Project	Budget	Predicted Cost	Sources of External Funding	Neighbourhood CIL (Parish) Funding	Start date	Current Position
Purchase of new dog litter bin	Parish CIL funding	£263.99	None	£263.99	July 2023	Completed
Grit bin update	None allocated	£864.00	None	£887.95	October 2023	Completed
Parish Benches update	None allocated	£2000.00	None	£1245.00	March 2024	Completed
Playing field sign	None Allocated	£50.00	None	£49.83	March 2024	completed

### 3. Projects identified as potential bids against the Neighbourhood CIL Pot

*The following projects have been identified as valid bids against the Neighbourhood CIL Pot, have approval and are awaiting completion with monies being fully allocated and therefore committed:*

Project	Budget	Predicted Cost	Sources of External Funding	Neighbourhood CIL (Parish) Funding	Start date	Current Position
Play area updates	None allocated	£20,000	Neighbourhood CIL (BDC)	£6406.00	Once BDC CIL Funding approved	Funding request to BDC CIL underway
Replacement Playing Field signs	None Allocated	£100.00	None	£100.00	Payment April 2024	Signs purchased, payment to be made

**4. The following projects may be identified or submitted as potential discussion bids and will provide the basis for infrastructure spending as developments come online**

*Items highlighted in GRAY will be identified on an “as and when demand” as the parish continues to grow*

Project	Budget	Predicted Cost	Sources of External Funding	Neighbourhood CIL (Parish) Funding	Additional consultation required	Further information
New Grit Bins	On as an when basis			Neighbourhood CIL (Parish)		
New Waste Bins	On as and when basis			Neighbourhood CIL (Parish)		
New Parish Benches	On as and when basis			Neighbourhood CIL (Parish)		

### Tattingsstone Parish Council

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

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

	<b>Bank Reconciliation at 30/06/2024</b>		
	Cash in Hand 01/04/2024		39,579.21
	<b>ADD</b> Receipts 01/04/2024 - 30/06/2024		12,887.97
			52,467.18
	<b>SUBTRACT</b> Payments 01/04/2024 - 30/06/2024		6,453.66
<b>A</b>	<b>Cash in Hand 30/06/2024</b> (per Cash Book)		<b>46,013.52</b>
	Cash in hand per Bank Statements		
	Petty Cash	30/06/2024	0.00
	Current Account	30/06/2024	42,566.83
	Deposit Account	30/06/2024	3,241.09
	Lloyds Account	30/06/2024	205.60
			<b>46,013.52</b>
	Less unrepresented payments		
			46,013.52
	Plus unrepresented receipts		
<b>B</b>	<b>Adjusted Bank Balance</b>		<b>46,013.52</b>
	<b>A = B Checks out OK</b>		

**Tattingstone Parish Council**

Prepared by: \_\_\_\_\_

Date: \_\_\_\_\_

*Name and Role (Clerk/RFO etc)*

Approved by: \_\_\_\_\_

Date: \_\_\_\_\_

*Name and Role (RFO/Chair of Finance etc)*

	<b>Bank Reconciliation at 31/07/2024</b>			
	Cash in Hand 01/04/2024			39,579.21
	<b>ADD</b> Receipts 01/04/2024 - 31/07/2024			12,887.97
				52,467.18
	<b>SUBTRACT</b> Payments 01/04/2024 - 31/07/2024			7,628.56
<b>A</b>	<b>Cash in Hand 31/07/2024</b> (per Cash Book)			<b>44,838.62</b>
	Cash in hand per Bank Statements			
	Petty Cash	31/07/2024	0.00	
	Current Account	31/07/2024	41,391.93	
	Deposit Account	31/07/2024	3,241.09	
	Lloyds Account	31/07/2024	205.60	
				<b>44,838.62</b>
	Less unrepresented payments			
				44,838.62
	Plus unrepresented receipts			
<b>B</b>	<b>Adjusted Bank Balance</b>			<b>44,838.62</b>
	<b>A = B Checks out OK</b>			

**Tattingstone Parish Council**  
**Summary of Receipts and Payments**

All Cost Centres and Codes

**Administration**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
8	Payroll costs				120.00	45.00	75.00	75.00 (62%)
9	Audit				500.00		500.00	500.00 (100%)
10	Hall Hire				250.00	233.00	17.00	17.00 (6%)
11	Website/email				300.00		300.00	300.00 (100%)
12	Insurance				560.00		560.00	560.00 (100%)
13	Training				200.00	140.00	60.00	60.00 (30%)
14	GDPR Costs				40.00	35.00	5.00	5.00 (12%)
15	Miscellaneous							(N/A)
16	Staff recruitment				200.00		200.00	200.00 (100%)
17	Election costs				200.00		200.00	200.00 (100%)
35	Tax & NI							(N/A)
36	Accounting Package				250.00	228.00	22.00	22.00 (8%)
38	Stationary				100.00		100.00	100.00 (100%)
39	Postage				20.00		20.00	20.00 (100%)
40	Mobile Phone					16.67	-16.67	-16.67 (N/A)
41	Microsoft 365					8.60	-8.60	-8.60 (N/A)
<b>SUB TOTAL</b>					<b>2,740.00</b>	<b>706.27</b>	<b>2,033.73</b>	<b>2,033.73 (74%)</b>

**CIL**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
5	CIL income	500.00	3,454.53	2,954.53				2,954.53 (590%)
31	CIL expenditure					84.37	-84.37	-84.37 (N/A)
<b>SUB TOTAL</b>		<b>500.00</b>	<b>3,454.53</b>	<b>2,954.53</b>		<b>84.37</b>	<b>-84.37</b>	<b>2,870.16 (574%)</b>

**Income**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	16,196.00	8,098.00	-8,098.00				-8,098.00 (-50%)
2	Bank interest	50.00	12.08	-37.92				-37.92 (-75%)
3	Allotments	100.00		-100.00	100.00		100.00	(0%)
34	VAT reclaim							(N/A)
42	Tattler income		200.00	200.00				200.00 (N/A)
<b>SUB TOTAL</b>		<b>16,346.00</b>	<b>8,310.08</b>	<b>-8,035.92</b>	<b>100.00</b>		<b>100.00</b>	<b>-7,935.92 (-48%)</b>

**Neighbourhood Plan**

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
32	Neighbourhood Plan Income							(N/A)
33	Neighbourhood Plan expenditure							(N/A)

**Tattingstone Parish Council**  
**Summary of Receipts and Payments**

12 August 2024 (2024-2025)

All Cost Centres and Codes

**SUB TOTAL**

**(N/A)**

**Other items**

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
29	Purchases/assets				700.00	583.32	116.68	116.68 (16%)
30	Miscellaneous/project support				396.00		396.00	396.00 (100%)
<b>SUB TOTAL</b>					<b>1,096.00</b>	<b>583.32</b>	<b>512.68</b>	<b>512.68 (46%)</b>

**Services**

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Bin emptying				435.00		435.00	435.00 (100%)
24	Litter bin purchases							(N/A)
25	Playground inspection				100.00	53.15	46.85	46.85 (46%)
26	General Village Maintenance				500.00	318.72	181.28	181.28 (36%)
27	Play area grass cutting				1,600.00	1,570.00	30.00	30.00 (1%)
28	Street lighting				550.00	307.67	242.33	242.33 (44%)
<b>SUB TOTAL</b>					<b>3,185.00</b>	<b>2,249.54</b>	<b>935.46</b>	<b>935.46 (29%)</b>

**Staff costs**

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
6	Clerk/RFO Salary				6,000.00	2,504.60	3,495.40	3,495.40 (58%)
7	Clerk/RFO expenses				220.00	45.00	175.00	175.00 (79%)
37	Tax & NI				1,500.00	381.40	1,118.60	1,118.60 (74%)
<b>SUB TOTAL</b>					<b>7,720.00</b>	<b>2,931.00</b>	<b>4,789.00</b>	<b>4,789.00 (62%)</b>

**Subscriptions/grants/Donator**

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
18	SALC Subscription				275.00	280.69	-5.69	-5.69 (-2%)
19	SLCC Subscription				130.00		130.00	130.00 (100%)
20	Donations				800.00	500.00	300.00	300.00 (37%)
21	Church Support				800.00		800.00	800.00 (100%)
<b>SUB TOTAL</b>					<b>2,005.00</b>	<b>780.69</b>	<b>1,224.31</b>	<b>1,224.31 (61%)</b>

**Tattingstone Tattler**

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
4	Tattingstone Tattler Income							(N/A)
22	Tattingstone Tattler Expenditure							(N/A)



**Tattingstone Parish Council**  
**Summary of Receipts and Payments**  
All Cost Centres and Codes

12 August 2024 (2024-2025)

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SUB TOTAL

(N/A)

**Summary**

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NET TOTAL	16,846.00	11,764.61	-5,081.39	16,846.00	7,335.19	9,510.81	4,429.42 (13%)
V.A.T.		1,123.36			293.37		
GROSS TOTAL		12,887.97			7,628.56		

**Tattingstone Parish Council**

**Donations for the year ending 31 March 2025 using the General Power of Competence\***

Recipient	Reason for request	Amount Requested	Actioned	Minute no.
Tattingstone Fete Commi	Contribution to village fete	£500	£500	March 10(G)

Subtotal of expenditure incurred to date	£500
Donations budget for 2024-25	£800
Funding carried over from 2023-24	£250
Donations over/underspend for 2024-25	£550

\* The General Power of Competence (GPC) was introduced by the Localism Act 2011 and took effect in February 2012. At its Annual Parish Council Meeting of 10 May 2023 the Parish Council resolved that it fulfilled the eligibility criteria set by the SoS (Localism Act 2011 s8) and that it was enabled to use the General Power of Competence (GPC)