



Woolaston Parish Council - Sample of transactions ([Objectives A/B](#))

Expenditure

BACS/ Chq No	Amount	Payee	Date of minute where expenditure originally approved	Date of approval of payment in Minutes	Payment date	Two signatures on cheque stub/two cllr authorisers for internet banking? Invoices initialled by signatories?	VAT	Power to spend? Yes or No	S.137?	Comments/Do they match Financial Regulations?
BACS	2026.24	A M SERVICES	8/4/2021 Min ref 6.5 d (i)	6 <sup>th</sup> May 2021 min ref 7.5 c (ii) 10 <sup>th</sup> June 2021 Min ref 6.5 c (ii)	28/5/2021	YES	YES	YES	NO	Yes grass cutting contract however stated in minutes as £1013.11 this has been corrected by current Clerk
BACS	119.00	HMRC	7.2 (f)	14 <sup>th</sup> October 2021	28/10/21	YES	NO	YES	NO	Yes PAYE
BACS	288.00	PKF LITTLEJOHN	14/10/21	14 <sup>th</sup> October 2021 Minute ref 7.2 (d)	2/12/2021	YES	YES	YES	NO	Yes External Auditor
BACS	20.00	GAPTC	9.2 (h)	December 2021	13/12/2021	YES	NO	YES	NO	Clerks Networking not minuted prior to course
DD	20.40	PLUSNET	8/4/2021 D (ii)	8 <sup>th</sup> April 2021 Min ref 6.5 (d) (ii)	18/6/2021	YES	YES	YES	NO	Wi-fi Village Hall Annually approved
DD	37.07	NEST	9. c (iii)	February 2022	24/01/2022	YES	NO	YES	NO	Yes – Clerk's pension

Income (Objective E)

Name on invoice/name of payee	Amount	Promptly banked? Bank Statement (month)	Receipt minuted? Yes or No	Comments
HMRC VAT refund	6575.72	Direct Payment	No	Claimed by the previous Clerk and recorded as VAT refund but no paperwork. The new Clerk has had to apply to be able to access the Government website to see records.
Burial Inscription *	21.01	Cheque - yes	No	Banked 9/12/2021
Burial Fees *	276.69	Cheque - yes	No	Banked 27/1/2022

- The Council get reimbursed from the undertaker by cheque

As of February 2022, the Clerk has now added income received by the Council to the Agenda of meetings and this will be recorded in the minutes . Agenda for February 2022 seen which now has the income listed on it.