

RUSTINGTON PARISH COUNCIL

FINANCE AND GENERAL PURPOSES COMMITTEE

MINUTES: of the Meeting held on 27 February 2023

PRESENT: Councillors G Tyler (Chairman), J Bennett, Mrs C Broomfield, M Broomfield, Mrs A Cooper, A Cooper, Mrs S Partridge, D Rogers and P Warren

In attendance: Mrs C Harris (Meeting Clerk), Mrs C Ward (Clerk of the Council) and Ms R Costan (Deputy Clerk of the Council)

10/23 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors Clayden (Personal) and Mrs Gregory (Personal). These apologies were accepted by the Committee.

11/23 DECLARATIONS OF INTEREST

Councillor Tyler declared a prejudicial and pecuniary interest in Minute 14/23. He remained in the Meeting during consideration of this item but took no part in the discussion and vote thereon.

Councillor Mrs Broomfield declared personal interest in Minute 16/23. She remained in the Meeting during consideration of this item and took part in the discussion and vote thereon.

Councillor Broomfield declared personal interest in Minute 16/23. He remained in the Meeting during consideration of this item and took part in the discussion and vote thereon.

Councillor Rogers declared personal interest in Minute 16/23. He remained in the Meeting during consideration of this item and took part in the discussion and vote thereon.

12/23 MINUTES

The Minutes of the Meeting held on 23 January 2023 were signed by the Chairman as a correct record.

13/23 RECONCILED BANK BALANCES AS AT 31 JANUARY 2023

The Committee NOTED the Council's Reconciled Bank Balances as at 31 January 2023, as verified by Councillor Warren.

A copy of the Reconciled Bank Balances is attached and forms a part of these Minutes.

(Prior to consideration of the following item Councillor Tyler had declared a prejudicial and pecuniary interest, as Mr P Collins was his son-in-law)

14/23 PAYMENT OF ACCOUNTS

The Committee retrospectively APPROVED the payment of the Monthly Accounts.

A copy of the Accounts is attached and forms a part of these Minutes.

15/23 MONTHLY BUDGET REPORT TO 17 FEBRUARY 2023

The Committee NOTED the Monthly Budget Report which had been previously circulated to all Members.

(Prior to consideration of the following item Councillors Mrs Broomfield, Broomfield and Rogers had declared a personal interest, in their capacity as Committee Members of Littlehampton District Lions Club)

16/23 REQUEST FOR WAIVING OF HIRING FEES - LITTLEHAMPTON DISTRICT LIONS CLUB - CORONATION QUIZ

The Committee considered a request for financial assistance towards the costs to be incurred in respect of the Coronation Quiz which had been previously circulated to all Members.

Following a brief discussion, the Committee RECOMMENDED that the hiring fees should be waived, for The Woodlands Centre, with the Littlehampton District Lions Club being asked to actively promote the event as being funded in partnership with the Council.

17/23 EXCLUSION OF THE PUBLIC AND PRESS

The Committee, pursuant to Section 100 of the Local Government Act 1972, RESOLVED that Members of the Public and accredited representatives of the Press be excluded from the Meeting because of the confidential nature of the next item of business to be transacted.

18/23 VAT ADVICE AND SUPPORT

The Chairman referred to Minute 9/23 and advised the Committee that the Report from the Parkinson Partnership in respect of the VAT advice for The Woodlands Centre had been received and a Meeting of the Internal Audit Sub-Committee had taken place prior to the Committee Meeting. A copy of the Report is attached and forms a part of these Minutes.

He advised that following detailed consideration of the Report, the Sub-Committee had AGREED to recommend that the best way forward, in terms of VAT, was for an ‘Option to Tax’ to be made on The Woodlands Centre.

Following a detailed discussion the Committee RECOMMENDED that:-

Rustington Parish Council should apply to HMRC to make an ‘Option to Tax’ for The Woodlands Centre with effect from 1 April 2023.

There being no further business the Meeting concluded at 6.30 pm.

Chairman: **Date:**

Rustington Parish Council

Reconciled Balances as at 31 January 2023

NatWest Bank:-	
Current Account	£ 49,296.10
Imprest Account	£ 890.62
Reserve Accounts:	
General Fund	£ 121,829.53
35-Day Notice (276)	£ 25,393.83
35-Day Notice (284)	£ 225,313.69
35-Day Notice (670) (S106)	£ 39,264.33
Museum Reserve	£ 2,746.35
Plant Equipment Renewal	£ 2,773.62
Capital Accounts:	
Opportunity and Special Purchases	£ 1,472.38
CCLA:	
Capital Account:	
Public Sector Deposit Fund	£ 100,000.00
<i>Monthly Dividends Credited from PSDA into Nationwide Account</i>	
Nationwide Building Society:	
Capital Account:	
35-Day Saver	£ 105,628.35
Petty Cash	£ 126.56
Total in Accounts	
	£ 674,735.36
Un-Reconciled Payments	
	£ 14,204.87
Grand Total	
	£ 660,530.49

Checked against Bank Statements

09-Feb-23

Councillor P Warren (FGP)

Rustington Parish Council

MONTHLY ACCOUNTS FOR RETROSPECTIVE APPROVAL

27 February 2023

Date: 19/01/2023
Time: 14:39:52

Rustington Parish Council
Supplier Invoices Recommended Payments/Payments Made

Page: 1

Supplier From:
Supplier To: ZZZZZZZZ
Transaction From: 1
Transaction To: 99,999,999

Date From: 03/09/2022
Date To: 31/01/2023

A/C: ARUN Name: Arun District Council

No	Type	Date	Ref	Details	Amount	Outstanding
81061	PI	03/01/2023	16879	Inspection of Outdoor Fitness Equipment	115.20	115.20
Total:						115.20

A/C: BARCOMB Name: Barcombe Landscapes Ltd

No	Type	Date	Ref	Details	Amount	Outstanding
81062	PI	31/12/2022	16880	Various Grounds Maint. to incl. Mowing Rec.Ground - 26 of	18,252.00	18,252.00
81081	PI	31/12/2022	16881	Supply 40 Tonnes Sand & Topdress Football Pitch -	3,360.00	3,360.00
Total:						21,612.00

A/C: BARKERSE Name: Barkers Electrical (Rustington) Ltd

No	Type	Date	Ref	Details	Amount	Outstanding
81082	PI	14/01/2023	16882	Christmas Lighting - Removal	350.00	350.00
Total:						350.00

A/C: BAYSTUDI Name: Bay Studio Ltd

No	Type	Date	Ref	Details	Amount	Outstanding
81083	PI	14/11/2022	16883	Supply Magnetic Signs x4 - Council Vehicle	354.00	354.00
Total:						354.00

A/C: BIFFA Name: Biffa Waste Services Limited

No	Type	Date	Ref	Details	Amount	Outstanding
81084	PI	09/01/2023	16884	Public Toilet Cleansing Contract - Dec - inc T.Rolls	3,199.26	3,199.26
Total:						3,199.26

A/C: COLLINSP Name: Mr P Collins

No	Type	Date	Ref	Details	Amount	Outstanding
81086	PI	16/01/2023	16885	Website Updates Contract - Museum	567.82	567.82
Total:						567.82

A/C: COMPASS Name: Compass Travel (Sussex) Ltd

No	Type	Date	Ref	Details	Amount	Outstanding
81088	PI	31/12/2022	16886	Contribution to No. 12 Bus Route - Dec	2,750.00	2,750.00
Total:						2,750.00

A/C: COUNTYIN Name: County Interiors

No	Type	Date	Ref	Details	Amount	Outstanding
81089	PI	23/12/2022	16887	Supply/Fit Silent Gliss Curtain Track - VMH - W.Centre	176.00	176.00
Total:						176.00

A/C: DTECTFIR Name: D-TECT Fire & Security

No	Type	Date	Ref	Details	Amount	Outstanding
81090	PI	10/01/2023	16888	Annual Alarm Service & Maintenance - Offices	134.40	134.40
81092	PI	10/01/2023	16889	Annual Alarm Service & Maintenance - Y.Centre	84.00	84.00
Total:						218.40

Date: 19/01/2023

Time: 14:39:52

Rustington Parish Council

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Supplier Invoices Recommended Payments/Payments Made

A/C: FERRING Name: Ferring Nurseries

No	Type	Date	Ref	Details	Amount	Outstanding
81093	PI	06/11/2022	16890	Remove/Replace Wooden Surround & Remove Waste -	703.30	703.30
81094	PI	21/12/2022	16891	Maintenance & Floral Contract - Dec	4,631.23	4,631.23
81095	PI	06/01/2023	16892	Strim Grass Banks/Clear & Tidy - Western Boundary - CA	129.60	129.60
81096	PI	08/01/2023	16893	Supply/Spread Rocksalt - The Street - Various Places	161.26	161.26
Total:						<u>5,625.39</u>

A/C: GOODDIRE Name: Good Directions Ltd

No	Type	Date	Ref	Details	Amount	Outstanding
81097	PI	21/12/2022	16894	Supply Seat Plaque - Greensward	72.00	72.00
Total:						<u>72.00</u>

A/C: GRUNDON Name: Grundon Waste Management Ltd

No	Type	Date	Ref	Details	Amount	Outstanding
81098	PI	31/12/2022	16895	Wheelie Bins - SWC/Museum	118.44	118.44
81100	PI	31/12/2022	16896	Wheelie Bins - Rec.Ground	127.66	127.66
81101	PI	31/12/2022	16897	Wheelie Bins - W.Centre/Y.Centre	273.04	273.04
Total:						<u>519.14</u>

A/C: INITIALW Name: Rentokil Initial UK Ltd

No	Type	Date	Ref	Details	Amount	Outstanding
81103	PI	21/12/2022	16898	Safety Mats to 15-Apr	274.32	274.32
Total:						<u>274.32</u>

A/C: MICROSOFT Name: Microsoft Ireland Operations Ltd

No	Type	Date	Ref	Details	Amount	Outstanding
81105	PI	03/09/2022	16899	Online Services - Office 365 - 03-Aug to 02-Sep	564.40	564.40
81109	PI	03/01/2023	16900	Online Services - Office 365 - 03-Dec to 02-Jan	564.40	564.40
Total:						<u>1,128.80</u>

A/C: MULBERRY Name: Mulberry & Co

No	Type	Date	Ref	Details	Amount	Outstanding
81113	PI	04/01/2023	16901	Training Courses - Role of Parish Cllr & Intro to Plan. (MR)	108.00	108.00
Total:						<u>108.00</u>

A/C: SOUTHCLE Name: Southern Cleaning Services

No	Type	Date	Ref	Details	Amount	Outstanding
81114	PI	01/01/2023	16902	Contract Cleaning - 29-Nov to 23-Dec - W.Centre & Offices	1,333.80	1,333.80
81115	PI	01/01/2023	16903	Machine Scrub & Clean VMH Floor x2 - Dec	140.40	140.40
Total:						<u>1,474.20</u>

A/C: SOUTHCO Name: Southern Counties Jan. Supp. Ltd

No	Type	Date	Ref	Details	Amount	Outstanding
81116	PI	03/01/2023	16904	Cleansing Materials - Various Sites	370.45	370.45
Total:						<u>370.45</u>

A/C: WORLDPA Name: Worldpay Limited

No	Type	Date	Ref	Details	Amount	Outstanding
81121	PI	01/01/2023	16905	Subscription Fee - Jan-23	11.94	11.94
Total:						<u>11.94</u>

Grand Total 38,926.92

Date: 27/01/2023
Time: 16:10:14

Rustington Parish Council
Supplier Invoices Recommended Payments/Payments Made

Page: 3

Supplier From:
Supplier To: ZZZZZZZZ
Transaction From: 1
Transaction To: 99,999,999

Date From: 14/06/2022
Date To: 31/01/2023

A/C: ANSCOMB Name: Mr K Anscombe

No	Type	Date	Ref	Details	Amount	Outstanding
81262	PI	26/01/2023	16874	Security Charges & Other Services	1,472.88	1,472.88
Total:						<u>1,472.88</u>

A/C: ARUNCOM Name: Arun Church

No	Type	Date	Ref	Details	Amount	Outstanding
81277	PC	31/12/2022	16915	Refund - Support Worker - Oct-Dec	156.16	-156.16
81278	PI	01/01/2023	16916	Youth Wkr x1 & Support Wkrs x3 - Snr Y.Club - Jan-Mar	2,907.71	2,907.71
81280	PI	15/11/2022	16917	Snr Y.Club Activities - Nov-Dec	25.00	25.00
81281	PI	31/12/2022	16918	Snr. Y.Club Tuck Purchases - Nov	88.82	88.82
Total:						<u>2,865.37</u>

A/C: CANON Name: Canon UK Limited

No	Type	Date	Ref	Details	Amount	Outstanding
81282	PI	17/01/2023	16919	Photocopy/Printing to 13-Jan - SWC	8.57	8.57
Total:						<u>8.57</u>

A/C: DTECTFIR Name: D-TECT Fire & Security

No	Type	Date	Ref	Details	Amount	Outstanding
81283	PI	12/12/2022	16920	Replace CCTV Camera (Vandalised) - Y.Centre	259.20	259.20
Total:						<u>259.20</u>

A/C: FERRING Name: Ferring Nurseries

No	Type	Date	Ref	Details	Amount	Outstanding
81284	PI	21/01/2023	16921	Maintenance & Floral Contract - Jan	4,631.23	4,631.23
Total:						<u>4,631.23</u>

A/C: PEPPRINT Name: PEP the Printers

No	Type	Date	Ref	Details	Amount	Outstanding
81285	PI	14/06/2022	16922	Print x4 A4 Foamex Boards - Allots	45.60	45.60
Total:						<u>45.60</u>

A/C: SIGMA Name: Sigma Plumbing Services

No	Type	Date	Ref	Details	Amount	Outstanding
81287	PI	15/01/2023	16923	Maint/Tasks (Jan) inc. Clean Shelters (Beach & Bus) &	778.00	778.00
Total:						<u>778.00</u>

A/C: SOUTHCO Name: South Coast Coffee Co

No	Type	Date	Ref	Details	Amount	Outstanding
81298	PI	19/01/2023	16924	Office Supplies	117.00	117.00
Total:						<u>117.00</u>

Date: 27/01/2023
Time: 16:10:14

Rustington Parish Council
Supplier Invoices Recommended Payments/Payments Made

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A/C: TRADEUK Name: Trade UK

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</u>	<u>Amount</u>	<u>Outstanding</u>
81299	PC	23/11/2022	16821	Woodscrews - Rec.Ground - Refund	4.99	-4.99
81300	PI	25/01/2023	16925	Telescopic Ladder 3.8m - Council Vehicle	259.99	259.99
Total:						<u>255.00</u>

A/C: UNITRAIL Name: Universal Trailers

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</u>	<u>Amount</u>	<u>Outstanding</u>
81301	PI	19/01/2023	16926	GD84 Single Axle Trailer & Wheel Clamp	3,472.79	3,472.79
Total:						<u>3,472.79</u>
Grand Total						<u>13,905.64</u>

Date: 17/02/2023
Time: 10:07:21

Rustington Parish Council
Supplier Invoices Recommended Payments/Payments Made

Page: 5

Supplier From:
Supplier To: ZZZZZZZZ
Transaction From: 1
Transaction To: 99,999,999

Date From: 31/01/2023
Date To: 28/02/2023

A/C: ALONSOM Name: Alonso Marshall Associates Ltd

No	Type	Date	Ref	Details	Amount	Outstanding
81490	PI	31/01/2023	16929	Mechanical & Electrical Consulting Eng. Services - WC -	2,736.00	2,736.00
Total:						<u>2,736.00</u>

A/C: ARUNBUS Name: Arun Business Supplies

No	Type	Date	Ref	Details	Amount	Outstanding
81491	PI	10/02/2023	16930	Stationery	303.66	303.66
Total:						<u>303.66</u>

A/C: ASTARWAS Name: A Star Waste Management

No	Type	Date	Ref	Details	Amount	Outstanding
81489	PI	10/02/2023	16928	Waste Removal - Allots - PL	350.00	350.00
Total:						<u>350.00</u>

A/C: BARKERSE Name: Barkers Electrical (Rustington) Ltd

No	Type	Date	Ref	Details	Amount	Outstanding
81492	PI	14/02/2023	16931	Electrical Parts/Labour - Connect New Clock - Village	334.75	334.75
Total:						<u>334.75</u>

A/C: BIFFA Name: Biffa Waste Services Limited

No	Type	Date	Ref	Details	Amount	Outstanding
81493	PI	03/02/2023	16932	Public Toilet Cleansing Contract - Jan - inc T.Rolls	3,235.06	3,235.06
Total:						<u>3,235.06</u>

A/C: COMPASS Name: Compass Travel (Sussex) Ltd

No	Type	Date	Ref	Details	Amount	Outstanding
81495	PI	31/01/2023	16933	Contribution to No. 12 Bus Route - Jan	2,750.00	2,750.00
Total:						<u>2,750.00</u>

A/C: DTECTFIR Name: D-TECT Fire & Security

No	Type	Date	Ref	Details	Amount	Outstanding
81496	PI	07/02/2023	16934	Call Out/Replace Batteries - Panic Alarms - SWC	87.60	87.60
Total:						<u>87.60</u>

A/C: EVENTPO Name: Event Power Engineering Ltd

No	Type	Date	Ref	Details	Amount	Outstanding
81498	PI	06/02/2023	16935	Supply/Install/Remove Christmas Lighting	21,120.00	21,120.00
Total:						<u>21,120.00</u>

A/C: GRUNDON Name: Grundon Waste Management Ltd

No	Type	Date	Ref	Details	Amount	Outstanding
81500	PI	31/01/2023	16936	Wheelie Bins - SWC/Museum	110.64	110.64
81502	PI	31/01/2023	16937	Wheelie Bins - Rec.Ground	117.65	117.65
81503	PI	31/01/2023	16938	Wheelie Bins - W.Centre/Y.Centre	247.96	247.96
Total:						<u>476.25</u>

Date: 17/02/2023
Time: 10:07:21

Rustington Parish Council
Supplier Invoices Recommended Payments/Payments Made

Page: 6

A/C: ISTEDBUI Name: Isted Builders

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</u>	<u>Amount</u>	<u>Outstanding</u>
81505	PI	31/01/2023	16939	Repair x4 Brick Planters - Village o/s Tesco, Coastal & Cook	3,728.00	3,728.00
81506	PI	14/02/2023	16940	Repair Brick Planter - Village o/s Coastal - Damaged by Car	2,110.00	2,110.00
Total:						<u>5,838.00</u>

A/C: MICROSOFT Name: Microsoft Ireland Operations Ltd

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</u>	<u>Amount</u>	<u>Outstanding</u>
81507	PI	03/02/2023	16941	Online Services - Office 365 - 03-Jan to 02-Feb	564.40	564.40
Total:						<u>564.40</u>

A/C: PARISHON Name: Parish Online

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</u>	<u>Amount</u>	<u>Outstanding</u>
81511	PI	01/02/2023	16942	Parish Online - Subscription to 01-Feb-24	324.00	324.00
Total:						<u>324.00</u>

A/C: SOUTHCLE Name: Southern Cleaning Services

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</u>	<u>Amount</u>	<u>Outstanding</u>
81512	PI	02/02/2023	16943	Contract Cleaning - 03-Jan to 31-Jan - W.Centre & Offices	1,482.00	1,482.00
81513	PI	02/02/2023	16944	Machine Scrub & Clean VMH Floor x2 - Jan	140.40	140.40
81514	PI	01/02/2023	16945	Remove Moss/Alge & Treat Roof - The Street Toilets	663.00	663.00
Total:						<u>2,285.40</u>

A/C: TONROSE Name: Tonrose Ltd

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</u>	<u>Amount</u>	<u>Outstanding</u>
81517	PI	10/02/2023	16948	Medway Table Cloths x50 & Kudos Napkins x30	318.96	318.96
Total:						<u>318.96</u>

A/C: TRADEUK Name: Trade UK

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</u>	<u>Amount</u>	<u>Outstanding</u>
81515	PI	06/02/2023	16946	Siphon & Handles - W.Centre VMH Toilets	32.77	32.77
81516	PI	09/02/2023	16947	Various Hardware - Rec.Ground	67.27	67.27
Total:						<u>100.04</u>

A/C: WORLDPA Name: Worldpay Limited

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</u>	<u>Amount</u>	<u>Outstanding</u>
81518	PI	01/02/2023	16949	Subscription Fee - Feb-23	11.94	11.94
Total:						<u>11.94</u>
Grand Total						<u>40,836.06</u>

Date: 19/01/2023
Time: 11:56:31

Rustington Parish Council
Current Account - Recommended Payments/Payments Made

Page: 7

Date From: 01/01/2023
Date To: 31/01/2023

Bank From: 1200
Bank To: 1200

Transaction From: 1
Transaction To: 81,192

N/C From:
N/C To: 99999999

Dept From: 0
Dept To: 999

Bank: 1200		Currency: Pound Sterling						
No	Type	N/C	Date	Ref	Details	Net	Tax	Gross
81145	BP	7300	15/01/2023	DD - 16906 (...)	BT - Office Mobile (Emergency Phone)	5.00	1.00	6.00
81146	BP	7300	15/01/2023	DD - 16906 (...)	BT - LAA Officer Mobile	5.00	1.00	6.00
81147	BP	7202	07/01/2023	DD - 16907 (...)	Business Stream - Water - Gdn Hydrant to 22-Dec - Acc	14.14	0.00	14.14
81148	BP	7202	06/01/2023	DD - 16908 (...)	Business Stream - Water - Conbar Allots to 21-Dec - Acc	161.17	0.00	161.17
81149	BP	7202	25/01/2023	DD - 16909 (...)	Business Stream - Water - SWC to 10-Jan - Est	78.39	0.00	78.39
81150	BP	7202	25/01/2023	DD - 16909 (...)	Business Stream - Water - to 10-Jan (30% of SWC)	33.60	0.00	33.60
81151	BP	7203	23/01/2023	DD - 16910	SSE - Electric - SWC - to 01-Jan - SM	209.32	41.86	251.18
81152	BP	7203	23/01/2023	DD - 16910	SSE - Electric - Museum - to 01-Jan - SM	209.31	41.86	251.17
81153	BP	7204	23/01/2023	DD - 16911 (...)	Total Energies - Gas - W.Centre - R1 to 31-Dec	689.72	137.93	827.65
81154	BP	7204	23/01/2023	DD - 16911 (...)	Total Energies - Gas - W.Centre - R2 to 31-Dec	131.26	26.25	157.51
81155	BP	7204	23/01/2023	DD - 16911 (...)	Total Energies - Gas - Y.Centre to 31-Dec	207.54	41.51	249.05
81156	BP	7321	01/01/2023	DD - 16912	Sage - Finance Support Package - Jan	354.00	70.80	424.80
81157	BP	7130	19/01/2023	DD - 16913	WorldPay - Monthly Transactions Fee for Dec (65%)	25.60	0.00	25.60
81158	BP	7130	19/01/2023	DD - 16913	WorldPay - Monthly Transactions Fee for Dec (25%)	9.85	0.00	9.85
81159	BP	7130	19/01/2023	DD - 16913	WorldPay - Monthly Transactions Fee for Dec (10%)	3.94	0.00	3.94
81160	BP	7130	19/01/2023	DD - 16913	WorldPay - Monthly Payment Approvals	0.86	0.17	1.03
81161	BP	7130	19/01/2023	DD - 16913	WorldPay - Safer Payments Programme Fee	4.00	0.80	4.80
81162	BP	5007	14/01/2023	DD - 16914 - NW1	Amazon (Minerva Photo.) - Inspect. Log Book - Council	6.66	1.33	7.99
81163	BP	6101	14/01/2023	DD - 16914 - NW1	Aldi - Refreshments - Carol Concert	8.70	1.74	10.44
81164	BP	6101	14/01/2023	DD - 16914 - NW1	Greggs - Refreshments - Carol Concert	99.20	0.00	99.20
81165	BP	5007	14/01/2023	DD - 16914 - NW1	Amazon (Amazon EU) - Milage Log Book - Council	4.82	0.97	5.79
81166	BP	7310	14/01/2023	DD - 16914 - NW1	Ancestry.Co.Uk - Subscription - 6 mths - Museum	54.99	0.00	54.99
81167	BP	7104	14/01/2023	DD - 16914 - NW1	Iceland - Refreshments - Council Meeting	1.20	0.00	1.20
81168	BP	7104	14/01/2023	DD - 16914 - NW1	Tesco Express - Refreshments - Council Meeting	6.25	1.25	7.50
81169	BP	7104	14/01/2023	DD - 16914 - NW1	Aldi - Refreshments - Council Meeting	9.37	0.00	9.37
81170	BP	7104	14/01/2023	DD - 16914 - NW1	Aldi - Refreshments - Council Meeting	4.98	0.99	5.97
81187	BP	7310	01/01/2023	DD-TV	TV Licence - Youth Centre	13.37	0.00	13.37
81188	BP	7321	18/01/2023	DD-Sage	Sage - People Manger	62.37	12.47	74.84
81189	BP	7201	24/01/2023	DD - ADC	ADC - Rates - The Woodlands Centre	611.00	0.00	611.00
81190	BP	7201	25/01/2023	DD - ADC	ADC - Rates - R'ton Youth Centre	419.00	0.00	419.00
81191	BP	7201	26/01/2023	DD - ADC	ADC - Rates - Samuel Wickens Centre - 50%	132.00	0.00	132.00
81192	BP	7201	26/01/2023	DD - ADC	ADC - Rates - Samuel Wickens Centre - 50%	132.00	0.00	132.00
Totals £						3,708.61	381.93	4,090.54

Date: 27/01/2023
Time: 15:41:18

Rustington Parish Council
Current Account - Recommended Payments/Payments Made

Date From: 28/01/2023
Date To: 31/01/2023

Bank From: 1200
Bank To: 1200

Transaction From: 81,308
Transaction To: 99,999,999

N/C From:
N/C To: 99999999

Dept From: 0
Dept To: 999

Bank: 1200		Currency: Pound Sterling						
No	Type	N/C	Date	Ref	Details	Net	Tax	Gross
81308	BP	7202	28/01/2023	DD - 16927 (...)	Business Stream - Water - Conbar Allots to 13-Jan - Est	179.18	0.00	179.18
Totals £						179.18	0.00	179.18

Date: 17/02/2023
Time: 09:16:36

Rustington Parish Council Current Account - Recommended Payments/Payments Made

Page: 8

Date From: 01/02/2023
Date To: 28/02/2023

Bank From: 1200
Bank To: 1200

Transaction From: 1
Transaction To: 99,999,999

N/C From:
N/C To: 99999999

Dept From: 0
Dept To: 999

Bank: 1200			Currency: Pound Sterling					
No	Type	N/C	Date	Ref	Details	Net	Tax	Gross
81519	BP	2103	07/02/2023	16950 - WorldPay	S.Mack - Deposit Refund - W.Centre	50.00	0.00	50.00
81520	BP	2103	07/02/2023	16951 - WorldPay	Conair (N.Brown) - Deposit Refund - W.Centre	50.00	0.00	50.00
81521	BP	2103	16/02/2023	16952 - WorldPay	MD.Alam - Deposit Refund - Y.Centre	100.00	0.00	100.00
81522	BP	2103	16/02/2023	16953 - BankPay	S.Pope - Deposit Refund - W.Centre	200.00	0.00	200.00
81523	BP	2103	16/02/2023	16954 - BankPay	J.Greatley - Deposit Refund - Y.Centre	50.00	0.00	50.00
81524	BP	6101	16/02/2023	16955 - BankPay	L'ton Concert Band - Donation - Carol Concert & QEII	300.00	0.00	300.00
81525	BP	6101	16/02/2023	16956 - BankPay	The Melodians - Donation - Carol Concert	100.00	0.00	100.00
81526	BP	6111	16/02/2023	16957 - BankPay	C.Lucas (Hobbycraft) - Craft Items - Activites - Museum	16.50	3.30	19.80
81527	BP	6101	16/02/2023	16958 - BankPay	Turning Tides - Community Carol Concert - Retiring	381.69	0.00	381.69
81528	BP	7303	16/02/2023	16959 - BankPay	N.Cook - Refreshments - Police Event (Traveller) RPC	24.00	0.00	24.00
81529	BP	7106	16/02/2023	16960 - BankPay	R.Costan (Specsavers) - Glasses (RC)	40.00	0.00	40.00
81530	BP	7300	27/02/2023	DD - 16961 (...)	BT - W.Centre - Redcare/Alarm Monitoring (398)	72.42	14.48	86.90
81531	BP	7300	27/02/2023	DD - 16961 (...)	BT - Office - Fax/Internet (736)	1.20	0.24	1.44
81532	BP	7310	27/02/2023	DD - 16961 (...)	BT - Office - Broadband (736)	128.85	25.77	154.62
81533	BP	7300	27/02/2023	DD - 16961 (...)	BT - Y.Centre - Redcare/Alarm Monitoring (890)	72.42	14.48	86.90
81534	BP	7300	27/02/2023	DD - 16961 (...)	BT - Y.Centre - Main Line (899)	94.64	18.93	113.57
81535	BP	7310	27/02/2023	DD - 16961 (...)	BT - SWC - Broadband (819)	64.42	12.89	77.31
81536	BP	7310	27/02/2023	DD - 16961 (...)	BT - Museum - Broadband (819)	64.43	12.89	77.32
81537	BP	7300	15/02/2023	DD - 16962 (...)	BT - Office Mobile (Emergency Phone)	5.00	1.00	6.00
81538	BP	7300	15/02/2023	DD - 16962 (...)	BT - LAA Officer Mobile	5.00	1.00	6.00
81539	BP	7203	24/02/2023	DD - 16963	SSE - Electric - W.Centre - to 24-Jan - SM	1,218.94	243.78	1,462.72
81540	BP	7203	24/02/2023	DD - 16964	SSE - Electric - Broadmark Toilets - to 24-Jan - SM	108.12	5.40	113.52
81541	BP	7203	11/02/2023	DD - 16965	SSE - Electric - Churchill Toilets - to 24-Jan - SM	434.29	21.71	456.00
81542	BP	7203	24/02/2023	DD - 16966	SSE - Electric - The Street Toilets - to 24-Jan - SM	99.18	4.95	104.13
81543	BP	7203	24/02/2023	DD - 16967	SSE - Electric - Offices - to 24-Jan - SM	238.89	11.94	250.83
81544	BP	7203	24/02/2023	DD - 16968	SSE - Electric - Y.Centre - to 24-Jan - SM	373.88	18.69	392.57
81545	BP	7203	23/02/2023	DD - 16969	SSE - Electric - SWC - to 01-Feb - SM	199.08	39.82	238.90
81546	BP	7203	23/02/2023	DD - 16969	SSE - Electric - Museum - to 01-Feb - SM	199.08	39.81	238.89
81547	BP	7204	28/02/2023	DD - 16970 (...)	Total Energies - Gas - W.Centre - R1 to 31-Jan	707.98	141.59	849.57
81548	BP	7204	28/02/2023	DD - 16970 (...)	Total Energies - Gas - W.Centre - R2 to 31-Jan	140.98	28.20	169.18
81549	BP	7204	28/02/2023	DD - 16970 (...)	Total Energies - Gas - Y.Centre to 31-Jan	201.96	40.39	242.35
81550	BP	7321	01/02/2023	DD - 16971	Sage - Finance Support Package - Feb	354.00	70.80	424.80
81551	BP	7130	21/02/2023	DD - 16972	WorldPay - Monthly Transactions Fee for Jan (65%)	30.15	0.00	30.15
81552	BP	7130	21/02/2023	DD - 16972	WorldPay - Monthly Transactions Fee for Jan (25%)	11.60	0.00	11.60
81553	BP	7130	21/02/2023	DD - 16972	WorldPay - Monthly Transactions Fee for Jan (10%)	4.64	0.00	4.64
81554	BP	7130	21/02/2023	DD - 16972	WorldPay - Monthly Payment Approvals	0.95	0.19	1.14
81555	BP	7130	21/02/2023	DD - 16972	WorldPay - Safer Payments Programme Fee	4.00	0.80	4.80
81556	BP	7310	14/02/2023	DD - 16973 - NW1	ALCC - Membership Subscription (CW)	50.00	0.00	50.00
81557	BP	7310	14/02/2023	DD - 16973 - NW1	ALCC - Membership Subscription (CH)	50.00	0.00	50.00
81558	BP	7310	14/02/2023	DD - 16973 - NW1	ALCC - Membership Subscription (EL)	50.00	0.00	50.00
81559	BP	6111	14/02/2023	DD - 16973 - NW1	The Works - Craft Items - Activities - Museum	9.17	1.83	11.00
81560	BP	7303	14/02/2023	DD - 16973 - NW1	Amazon (Amazon EU) - A4 Brochure Holder - W.Centre	7.55	1.51	9.06
81561	BP	7206	14/02/2023	DD - 16973 - NW1	Amazon (NBC Trading) - Swing Bin 5L - Office	5.37	1.08	6.45
81562	BP	7321	14/02/2023	DD - 16973 - NW1	Amazon (Amazon EU) - Single Hole Punch x3 - Museum	5.01	0.99	6.00
81563	BP	5007	14/02/2023	DD - 16974 - NW1	Going Spare - Number Plate - Trailer - Council Vehicle	16.95	0.00	16.95
81564	BP	5007	14/02/2023	DD - 16974 - NW1	NYA - Jet Wash - Council Vehicle	6.00	0.00	6.00
81565	BP	5007	14/02/2023	DD - 16974 - NW1	NYA - Jet Wash - Council Vehicle	4.00	0.00	4.00
81566	BP	5007	14/02/2023	DD - 16974 - NW1	BP Rustington - Diesel - Council Vehicle	34.56	6.91	41.47
81587	BP	7310	01/02/2023	DD-TV	TV Licence - Youth Centre	12.47	0.00	12.47
81588	BP	7321	18/02/2023	DD-Sage	Sage - People Manger	62.37	12.47	74.84
Totals						£ 6,461.74	797.84	7,259.58

Reconciled Balances as at 31 January 2023

NatWest Bank:-	
Current Account	£ 49,296.10
Imprest Account	£ 890.62
Reserve Accounts:	
General Fund	£ 121,829.53
35-Day Notice (276)	£ 25,393.83
35-Day Notice (284)	£ 225,313.69
35-Day Notice (670) (S106)	£ 39,264.33
Museum Reserve	£ 2,746.35
Plant Equipment Renewal	£ 2,773.62
Capital Accounts:	
Opportunity and Special Purchases	£ 1,472.38
CCLA:	
Capital Account:	
Public Sector Deposit Fund	£ 100,000.00
<i>Monthly Dividends Credited from PSDA into Nationwide Account</i>	
Nationwide Building Society:	
Capital Account:	
35-Day Saver	£ 105,628.35
Petty Cash	£ 126.56
Total in Accounts	£ 674,735.36
Un-Reconciled Payments	£ 14,204.87
Grand Total	£ 660,530.49

Rustington Parish Council
Bank Payment Summary - 25 January 2023

Salaries (Gross) - Employees	£ 24,980.26
<i>Includes Mileage Claim (N/Code: 7101)</i>	£ -
Employers - N.I.	£ 2,192.02
Employers - Superann.	£ 2,449.03
Total Employers Liabilities	£ 29,621.31

Date: 19/01/2023
Time: 11:57:57

Rustington Parish Council
Imprest Account - Payments Made

Page: 10

Date From: 16/01/2023
Date To: 31/01/2023

Bank From: 1201
Bank To: 1201

Transaction From: 1
Transaction To: 99,999,999

N/C From:
N/C To: 99999999

Dept From: 0
Dept To: 999

Bank: 1201 Currency: Pound Sterling

No	Type	N/C	Dept	Date	Ref	Details	Net	Tax	Gross
81171	BP	2103	14	19/01/2023	7611	M.McCurrach - Deposit Refund - Allots - 25 CA	50.00	0.00	50.00
81172	BP	2103	15	19/01/2023	7612	D.Baldwin - Deposit Refund - Allots - 7A PL	50.00	0.00	50.00
81173	BP	2103	15	19/01/2023	7613	S.Newman - Deposit Refund - Allots - 10 PL	50.00	0.00	50.00
81174	BP	2103	15	19/01/2023	7614	F.Gale - Deposit Refund - Allots - 26 PL	50.00	0.00	50.00
81175	BP	2103	15	19/01/2023	7615	J.Carrell - Deposit Refund - Allots - 27 PL	50.00	0.00	50.00
81176	BP	2103	16	19/01/2023	7616	V.Billinghurst - Deposit Refund - Allots - 3 WR	50.00	0.00	50.00
81177	BP	2103	16	19/01/2023	7617	G.Frostick - Deposit Refund - Allots - 8 WR	20.00	0.00	20.00
81178	BP	2103	16	19/01/2023	7618	P.De Beer - Deposit Refund - Allots - 9 WR	50.00	0.00	50.00
Totals £							<u>370.00</u>	<u>0.00</u>	<u>370.00</u>

Chq.No.7619 - Petty Cash (Office) 51.05

Grand Total: 421.05

Date: 17/02/2023
Time: 09:15:08

Rustington Parish Council
Imprest Account - Payments Made

Date From: 01/02/2023
Date To: 17/02/2023

Bank From: 1201
Bank To: 1201

Transaction From: 1
Transaction To: 99,999,999

N/C From:
N/C To: 99999999

Dept From: 0
Dept To: 999

Bank: 1201 Currency: Pound Sterling

No	Type	N/C	Dept	Date	Ref	Details	Net	Tax	Gross
81569	BP	2103	15	07/02/2023	7620	R.Eldridge - Deposit Refund - Allots - 41 PL	25.00	0.00	25.00
81570	BP	2103	3	07/02/2023	7621	D.Spasenoska - Deposit Refund - W.Centre	200.00	0.00	200.00
81571	BP	2103	3	07/02/2023	7622	L'ton Croquet Club - Deposit Refund - W.Centre	50.00	0.00	50.00
Totals £							<u>275.00</u>	<u>0.00</u>	<u>275.00</u>

Date: 20/02/2023
Time: 14:10:17

Rustington Parish Council **Current Account - Bank Receipts**

Page: 11

Date From: 17/01/2023
DateTo: 17/02/2023

Bank From: 1200
Bank To: 1200

Transaction From: 1
Transaction To: 99,999,999

N/C From:
N/C To: 99999999

Dept From: 0
Dept To: 999

Bank: 1200			Currency: Pound Sterling					
No	Type	N/C	Date	Ref	Details	Net	Tax	Gross
81225	BR	4043	17/01/2023	102112	A.Bednarska - Allotment Rent 2023 - 2 CA	41.25	0.00	41.25
81226	BR	4043	17/01/2023	102112	T.Pay - Allotment Rent 2023 - 6 CA	52.50	0.00	52.50
81228	BR	2102	17/01/2023	Card Receipt	Condair Ltd (Brown) - Deposit - W.Centre -	50.00	0.00	50.00
81244	BR	7130	18/01/2023	Bank Receipt	NatWest Bank - Gov. Card Rebate	4.87	0.00	4.87
81245	BR	2102	19/01/2023	Bank Receipt	Elevate PA - Deposit - W.Centre - 16-Feb	50.00	0.00	50.00
81246	BR	4043	23/01/2023	Bank Receipt	S.Latter - Allotment Rent 2023 - 23B CA	26.25	0.00	26.25
81247	BR	2102	23/01/2023	Bank Receipt	S.Pedwell - Deposit - Allots - 7A PL	50.00	0.00	50.00
81248	BR	4043	23/01/2023	Bank Receipt	S.Pedwell - Rent - Allots - 7A PL	39.39	0.00	39.39
81249	BR	2102	19/01/2023	Card Receipt	G.Wicks - Deposit - Allots - 25 CA	50.00	0.00	50.00
81250	BR	4043	19/01/2023	Card Receipt	G.Wicks - Rent - Allots - 25 CA	48.75	0.00	48.75
81251	BR	4043	20/01/2023	Card Receipt	E.Mackelworth - Allotment Rent 2023 - 6 PL	72.50	0.00	72.50
81252	BR	4043	20/01/2023	Card Receipt	D.Hebberd - Allotment Rent 2023 - 4 PL	43.13	0.00	43.13
81253	BR	4043	23/01/2023	Card Receipt	S.Robson - Allotment Rent 2023 - 24 CA	45.00	0.00	45.00
81254	BR	2102	23/01/2023	Card Receipt	N.Green - Deposit - W.Centre - 10-Jun	200.00	0.00	200.00
81255	BR	2102	23/01/2023	Card Receipt	R.Crossley - Deposit - W.Centre - 26-Aug	200.00	0.00	200.00
81256	BR	2102	25/01/2023	Card Receipt	D.Andrews - Deposit - Allots - 3 WR	50.00	0.00	50.00
81257	BR	4043	25/01/2023	Card Receipt	D.Andrews - Rent - Allots - 3 WR	30.00	0.00	30.00
81258	BR	2102	25/01/2023	Card Receipt	K.Holmes (Forgham) - Deposit - Allots - 9WR	50.00	0.00	50.00
81259	BR	2102	25/01/2023	Card Receipt	K.Holmes (Forgham) - Rent - Allots - 9WR	30.00	0.00	30.00
81260	BR	2102	25/01/2023	Card Receipt	K.Durkan - Deposit - W.Centre - 12-Mar	50.00	0.00	50.00
81261	BR	2102	25/01/2023	Card Receipt	K.Forrest - Deposit - Y.Centre - 04-Mar	50.00	0.00	50.00
81326	BR	2102	31/01/2023	Bank Receipt	S.Jolly - Deposit - W.Centre - 25-Mar	200.00	0.00	200.00
81327	BR	4043	31/01/2023	Card Receipt	C.Collins - Allotment Rent 2023 - 27A PL	45.00	0.00	45.00
81328	BR	2102	31/01/2023	Card Receipt	G.Burns - Deposit - Allots - 25 PL	50.00	0.00	50.00
81329	BR	4043	31/01/2023	Card Receipt	G.Burns - Rent - Allots - 25 PL	41.25	0.00	41.25
81443	BR	4043	03/02/2023	102113	Allotment Rent 2023 - Conbar	37.50	0.00	37.50
81444	BR	4043	03/02/2023	102113	Allotment Rent 2023 - Penfold	2.50	0.00	2.50
81445	BR	4040	03/02/2023	102113	Museum - Postcards	2.50	0.50	3.00
81446	BR	4040	03/02/2023	102113	Museum - Christmas Cards	2.50	0.50	3.00
81447	BR	4061	03/02/2023	102113	Snr Y.Club - Subs - Dec-Jan	20.95	0.00	20.95
81448	BR	4062	03/02/2023	102113	Snr Y.Club - Tuck - Dec-Jan	21.60	0.00	21.60
81449	BR	2102	01/02/2023	Card Receipt	H.Mooney - Deposit - Allots - 26 PL	50.00	0.00	50.00
81450	BR	4043	01/02/2023	Card Receipt	H.Mooney - Rent - Allots - 26 PL	37.81	0.00	37.81
81453	BR	2102	06/02/2023	Bank Receipt	R.Baldry - Deposit - Allots - 41 PL	50.00	0.00	50.00
81454	BR	4043	06/02/2023	Bank Receipt	R.Baldry - Rent - Allots - 41 PL	37.81	0.00	37.81
81455	BR	4043	06/02/2023	Bank Receipt	J.Dinwiddy - Allotment Rent 2023 - 33A PL	43.13	0.00	43.13
81470	BR	2102	08/02/2023	Bank Receipt	A.Williams - Deposit - W.Centre - 26-Mar	50.00	0.00	50.00
81471	BR	2102	08/02/2023	Bank Receipt	A.Neale - Deposit - SWC - 18-Mar	50.00	0.00	50.00
81472	BR	2102	08/02/2023	Bank Receipt	E.Smith - Deposit - W.Centre - 15-Apr	50.00	0.00	50.00
81473	BR	2102	08/02/2023	Card Receipt	E.Lowas - Deposit - Allots - 25A PL	50.00	0.00	50.00
81474	BR	4043	08/02/2023	Card Receipt	E.Lowas - Rent - Allots - 25A PL	41.25	0.00	41.25
81475	BR	4043	08/02/2023	Card Receipt	M.Burns - Allotment Rent 2023 - 26A CA	45.00	0.00	45.00
81476	BR	2102	09/02/2023	Card Receipt	F.Gillett - Deposit - W.Centre - 31-Mar	100.00	0.00	100.00
81611	BR	2102	09/02/2023	BankReceipt	D.Harbottle - Deposit - Allots - 20 CA	50.00	0.00	50.00
81612	BR	2202	09/02/2023	BankReceipt	HMRC - VAT Refund - 01-Oct-22 to 31-Dec-22	20,508.72	0.00	20,508.72
81613	BR	2102	13/02/2023	BankReceipt	A.Parkes - Deposit - Allots - 10A PL	50.00	0.00	50.00
81614	BR	2102	13/02/2023	BankReceipt	A.Parkes - Rent - Allots - 10A PL	37.81	0.00	37.81
81615	BR	2102	13/02/2023	BankReceipt	RRMS (A.McLachlan) - Deposit - W.Centre -	50.00	0.00	50.00
81617	BR	2102	14/02/2023	CardReceipt	M.D.Alam - Deposit - Y.Centre - 15-Feb	100.00	0.00	100.00
81618	BR	2102	14/02/2023	CardReceipt	N.Cross - Deposit - Allots - 8 WR	50.00	0.00	50.00
81619	BR	4043	14/02/2023	CardReceipt	N.Cross - Rent - Allots - 8 WR	27.50	0.00	27.50
Totals						£ 23,136.47	1.00	23,137.47

Date: 20/02/2023
Time: 14:13:30

Rustington Parish Council **Current Account - Customer Receipts**

Page: 12

Date From: 17/01/2023
DateTo: 17/02/2023

Bank From: 1200
Bank To: 1200

Transaction From: 1
Transaction To: 99,999,999

Customer From:
Customer To: ZZZZZZZZ

Bank	1200	Currency	Pound Sterling					
No	Type	A/C	Date	Ref	Details	Net	Tax	Gross
81222	SA	HOLLIDAY	17/01/2023	102112	Payment on Account	269.75	0.00	269.75
81223	SR	WOODTTC	17/01/2023	102112	Sales Receipt	383.28	0.00	383.28
81224	SR	CEIRIOGH	17/01/2023	102112	Sales Receipt	25.00	0.00	25.00
81227	SA	HOLLIDAY	17/01/2023	Bank Receipt	Payment on Account	73.00	0.00	73.00
81229	SA	CONDAIR	17/01/2023	Card Receipt	Payment on Account	93.50	0.00	93.50
81241	SR	SAYWELL	19/01/2023	Bank Receipt	Sales Receipt	360.00	0.00	360.00
81242	SR	HARGREAV	20/01/2023	Bank Receipt	Sales Receipt	2,160.00	0.00	2,160.00
81243	SR	RUSTPLSO	23/01/2023	Bank Receipt	Sales Receipt	240.50	0.00	240.50
81321	SR	GREATLEY	30/01/2023	Bank Receipt	Sales Receipt	54.50	0.00	54.50
81323	SR	STOREP	30/01/2023	Bank Receipt	Sales Receipt	26,400.00	0.00	26,400.00
81324	SR	STOREP	30/01/2023	Bank Receipt	Sales Receipt	14,644.17	0.00	14,644.17
81325	SR	HOMEINWO	30/01/2023	Bank Receipt	Sales Receipt	42.25	0.00	42.25
81330	SA	RUSTPLSC	31/01/2023	Bank Receipt	Payment on Account	117.00	0.00	117.00
81423	SR	MSSERVIC	31/01/2023	Bank Receipt	Sales Receipt	75.00	0.00	75.00
81430	SR	SHORTMAT	03/02/2023	102113	Sales Receipt	714.00	0.00	714.00
81431	SR	PUTTOCK	01/02/2023	Bank Receipt	Sales Receipt	150.67	0.00	150.67
81432	SR	THEATREA	02/02/2023	Bank Receipt	Sales Receipt	327.00	0.00	327.00
81433	SR	ARUNU3A	02/02/2023	Bank Receipt	Sales Receipt	661.25	0.00	661.25
81434	SR	ADFAS	02/02/2023	Bank Receipt	Sales Receipt	84.25	0.00	84.25
81435	SR	LITTLEEX	02/02/2023	Bank Receipt	Sales Receipt	670.00	0.00	670.00
81436	SR	VIRTUOSO	02/02/2023	Bank Receipt	Sales Receipt	194.00	0.00	194.00
81437	SR	ELEVATEP	02/02/2023	Bank Receipt	Sales Receipt	58.75	0.00	58.75
81438	SR	RCCGOASI	02/02/2023	Bank Receipt	Sales Receipt	244.00	0.00	244.00
81439	SR	SLIMWORL	02/02/2023	Bank Receipt	Sales Receipt	235.52	0.00	235.52
81440	SR	WOODSTOC	03/02/2023	Bank Receipt	Sales Receipt	54.25	0.00	54.25
81441	SR	RUSTPLSC	03/02/2023	Bank Receipt	Sales Receipt	117.00	0.00	117.00
81442	SR	TATERON	02/02/2023	Bank Receipt	Sales Receipt	425.25	0.00	425.25
81451	SR	THELIMES	03/02/2023	Bank Receipt	Sales Receipt	28.25	0.00	28.25
81452	SR	YASYOGA	06/02/2023	Bank Receipt	Sales Receipt	288.00	0.00	288.00
81467	SR	DURKANKA	07/02/2023	Bank Receipt	Sales Receipt	126.00	0.00	126.00
81468	SR	VAACHICH	07/02/2023	Bank Receipt	Sales Receipt	9.25	0.00	9.25
81469	SA	WILLANIT	08/02/2023	Bank Receipt	Payment on Account	54.00	0.00	54.00
81477	SR	RUSTOTTE	09/02/2023	Bank Receipt	Sales Receipt	23.70	0.00	23.70
81605	SR	HOLMESKE	06/02/2023	BankReceipt	Sales Receipt	60.25	0.00	60.25
81606	SR	AGEUKWSX	10/02/2023	BankReceipt	Sales Receipt	752.00	0.00	752.00
81607	SR	ALZHEIME	10/02/2023	BankReceipt	Sales Receipt	42.25	0.00	42.25
81608	SR	RUSTFC	13/02/2023		Sales Receipt	149.90	0.00	149.90
81609	SA	RUSTRMSO	13/02/2023	BankReceipt	Payment on Account	28.25	0.00	28.25
81610	SR	ZACHMERT	13/02/2023	CardReceipt	Sales Receipt	30.50	0.00	30.50
81616	SR	ALAMMDRA	14/02/2023	CardReceipt	Sales Receipt	60.25	0.00	60.25
81620	SR	FORRESTK	15/02/2023	BankReceipt	Sales Receipt	72.00	0.00	72.00
Totals						£ 50,598.49	0.00	50,598.49



Caroline Harris
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BN16 3HB

21 February 2023

Dear Caroline

VAT advice in relation to Woodlands Centre

You engaged us to advise the council on the VAT implications of proposed refurbishment of the Woodlands Centre, including any options to maximise VAT recovery. We have undertaken this work based on information the council provided by email, during a site visit and on its website. This letter sets out our advice.

The Project

- 1) You told us that the council is planning major renovation works on The Woodlands Centre, its main hiring facility. The level of work will depend on the funding available, but includes internal remodelling to create more usable space, adding windows to admit more daylight, extending the stage, replacing the stage lighting, improving storage and general modernisation of the facilities.
- 2) The council is aiming for a maximum initial budget of £500,000, funded largely from reserves, with further work possible in future years subject to the availability of funds.
- 3) Around 20% of the building is occupied by the council for its own purposes as offices and meeting rooms. The rest of it is available for hire by local groups and for private parties and events.
- 4) The annual income from hire of the building is around £50,000 and you estimated that running costs are approximately £70,000, including staff.
- 5) You have confirmed that the council is registered for VAT.

VAT implications of the project

- 6) Non-residential construction-related work is standard-rated (20% VAT), so around £100,000 of VAT is likely to be incurred on this project. The council's ability to reclaim this depends on the way it will use the building.

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- 7) Where a council acts as a public body, providing freely available services using taxpayers' funds, it can normally treat these activities as non-business and recover associated VAT under Section 33 of the VAT Act 1994 (Section 6 of VAT Notice 749).
- 8) The hire of premises is generally VAT-exempt (under Group 1 of Schedule 9 of the VAT Act 1994). Where a council receives VAT-exempt business income, it can only reclaim VAT on associated costs (such as refurbishment, cleaning, or utilities) if HMRC regard the amount of VAT as 'insignificant' – generally less than £7,500 in the financial year (Section 7, VAT Notice 749: Local authorities & similar bodies).
- 9) If the VAT involved exceeds the threshold, then usually none of it is reclaimable for that financial year (there is a provision that covers small, one-off situations).
- 10) Councils with VAT-exempt income carry out an annual exercise (known as a partial exemption calculation) to determine whether they are entitled to reclaim VAT on expenditure related to VAT-exempt business activities for the year. Section 8 of VAT Notice 749 sets out a standard method for this calculation.
- 11) Where a building is used for both business and non-business purposes, any costs can be apportioned between the different activities. We estimate that up to 20% of the use of the building is non-business but that still leaves 80% of the VAT, around £80,000, at risk of being irrecoverable.
- 12) This presents a problem when a council incurs major expenditure on building or refurbishing facilities that generate VAT-exempt income, as the VAT incurred will easily exceed the £7,500 threshold in one or more years.

Potential solutions

- 13) There are several approaches to avoid VAT being irrecoverable. Simply accepting the extra cost is only beneficial where income is high compared to the initial cost.
- 14) Some solutions, such as spreading the work over several years or looking at the average VAT over 7 years, will not work due to the size of the project.
- 15) This leaves two potential approaches for the council's situation:
 - a) Making an Option to Tax on the site, or
 - b) granting a £1 lease of the hireable parts of the hall to a third party, which can be treated as non-business for VAT purposes.
- 16) These alternatives are explained below.

Option 1: Opt to Tax

- 17) The council could make an option to tax on the site (explained in Appendix 1 and described fully in VAT Notice 742A). This is a formal decision that VAT will be charged on any lease or hire, for a minimum of 20 years. In return, the council will be able to reclaim VAT on both refurbishment and running costs.
- 18) An option to tax would allow the council to reclaim up to £80,000 more VAT on the renovation works. VAT (up to £10,000 a year) would need to be charged on hire fees, but around £7,500 a year could be reclaimed on running costs.

- 19) Over the minimum 20-year life of an option to tax, the council is likely to make a net payment to HMRC of up to £50,000, whilst recovering an extra £80,000 at the start.
- 20) VAT would be reclaimable on any future maintenance or refurbishment but would also have to be charged if the site was sold.
- 21) Making the hire of the Woodlands Centre taxable would also significantly reduce the amount of exempt-related VAT the council incurs each year, making it more likely that it will be able to reclaim VAT incurred on its other properties that are hired out.

Option 2: Non-business lease

- 22) If the council doesn't need the hall to do more than contribute to its running costs, another approach would be to lease parts of the building to another organisation to run, for no more than £1, with no further payment (such as insurance, utility or maintenance contributions) passing to the council.
- 23) HMRC regard such a lease as a non-business activity, so VAT can be reclaimed on the refurbishment.
- 24) Generally, such leases involve a charitable body taking on the day-to-day running of a facility, with substantial responsibility for maintenance. The council would also have to accept a loss of day-to-day control over the facility.
- 25) It is unlikely that a tenant would be entitled to reclaim VAT on running costs with this approach, but they wouldn't have to pay any of the income to HMRC. A charitable tenant would also benefit from business rate relief.
- 26) If there is any change of use from non-business to VAT-exempt use (for example, if the tenancy was terminated and the council ran the building) within 10 years of refurbishment, there is a risk that the council may have to repay some of the original VAT reclaimed (see "Capital Goods Scheme" below).
- 27) If the council were to pursue this option, they would need to take further advice if it seemed likely that the tenant would vacate the premises.
- 28) This approach may not be practical if the council regularly needs to use various rooms for its own purposes at short notice. Similarly, if there is no existing body that could potentially run the hall, creating a new body is unlikely to fit with the council's timescale and carries a significant risk of failure.

Capital Goods Scheme

- 29) Construction work exceeding £250,000 is subject to the VAT Capital Goods Scheme (CGS), explained in VAT Notice 706/2, but modified for local authorities by Section 9 of VAT Notice 749.
- 30) If the council reclaims VAT on the basis that the building will be used (or partly used) for non-business purposes, but the proportion of VAT-exempt use increases (for example, if a £1 lease is surrendered and the council starts running the building again) in the year the work is completed, or any of the following nine financial years, the council must review (and possibly repay some of) the VAT that it claimed. This could have a significant impact if the council chose Option 2 above.

- 31) The process for undertaking these calculations is set out in Section 9 of VAT Notice 749, but the council should take further advice if it finds itself in this situation.

Recommendation

- 32) Making an option to tax on the site will allow VAT recovery on the refurbishment work and running costs, whilst retaining council control of the building's operation.
- 33) This achieves recovery of an extra £80,000, minimises the risk of having to repay any VAT and avoids the cost and complication of a lease.
- 34) The formal decision should be made before any significant VAT is incurred on professional fees, as an option to tax cannot be backdated to cover previous expenditure. The council may find it simplest to implement a change from 1 April, to give it time to make customers aware of the impact on fees.
- 35) The council is not obliged to increase its fees by 20%, but if it were to make the existing fees VAT inclusive it would lose 1/6th of the income to HMRC. It may want to consider phasing in price increases over 2 or more years.

Disclaimer

- 36) This advice covers the situation based on the information that the council has provided, but The Parkinson Partnership LLP cannot accept responsibility for any errors or omissions on the council's part in providing that information.
- 37) This advice is provided exclusively for Rustington Parish Council and The Parkinson Partnership LLP accepts no liability towards any other party that may access or use this information as a result of it being disclosed by the council.

I hope that this covers all the issues, but if you have any questions, please let me know.

Yours sincerely

The Parkinson Partnership LLP

Appendix 1

Making an Option to Tax

An Option to Tax is a decision by the council that all future supplies of a building or area of land will become taxable supplies. VAT must then be charged on all room hire and leases, but the council is able to reclaim any VAT incurred as it relates to taxable business activities.

The council would need to make a formal decision to make an Option to Tax, identifying on a map the area of land that will be covered by the Option. HMRC must be notified of that decision within 30 days. Once the Option is in place, the council will need to charge the appropriate rate of VAT on all taxable supplies of the property.

As the council has used the site for VAT-exempt purposes, it might need HMRC's permission to Opt to Tax, but it should meet the conditions (specifically, condition 3 of Section D of VAT Notice 742A) for automatic permission. In such cases, form VAT1614A is used to notify HMRC of the council's decision.

An Option to Tax cannot normally be revoked for at least 20 years, although the council will have a six-month "cooling off" period in which it can change its mind after making the decision.

The ability to reclaim VAT will apply to all running costs and any future refurbishment costs of the facilities, as well as the initial construction-related costs.

Making an Option to Tax would affect hirers of the facilities, as VAT would be added to all charges for use of the premises. Local groups would not be able to reclaim VAT and the council may wish to consider this when setting its charges.

If property is hired to a charity for its non-business activities (other than as a general office) then these charges remain VAT exempt and are not affected by the option to tax (Paragraph 2(2)(b) of Schedule 10 of the VAT Act 1994). This might mean that the council still makes a small amount of VAT exempt supplies, but this is unlikely to affect the VAT reclaim.

The Option to Tax only affects the supply of land and property by the council and has no impact on other supplies, which are still taxed at the appropriate rate of VAT for those supplies. The option does not affect services provided by anyone who hires or leases property from the council.

The council should ensure that it follows the guidance in VAT Notice 742A if it decides to make an Option to Tax.