
Wilton Town Council

Internal Audit Report 2015-16 (Final update)

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Background and Scope

The Accounts and Audit Arrangements introduced from 1st April 2001 and as amended periodically require all Town and Parish Councils to apply an independent internal audit examination of their Accounts and accounting processes annually. The Council has complied with the requirements in terms of independence from the Council decision making process appointing us, at Auditing Solutions Ltd, to provide the service . This report records detail of the work undertaken at our two visits to the Council for 2015-16, which took place on 13th November 2015 and 12th April 2016.

Internal Audit Approach

As in previous years, we have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks on the key areas covered by the Internal Audit Certificate embodied in the Council's Annual Return that now forms the statutory Accounts of the Council in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended.

We have also checked progress on the implementation of issues identified in our previous reports, indicating the current position on any outstanding issues both in the body of the report and in the appended Action Plan.

Overall Conclusions

Whilst we are pleased to record that the Council continues to operate generally effective controls and governance procedures, we have again identified a number of areas where action remains to be taken on previous recommendations and where we consider internal controls could be strengthened further.

On the basis of the generally satisfactory conclusions reached in the areas examined this year we have duly signed off the Internal Audit Certificate at Section 4 of the Annual Return assigning positive assurances in each relevant area, with two specific cross-references to the content of this report which the clerk and members need to action accordingly.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

The Clerk uses the Rialtas Alpha accounting software to maintain the Council's accounting records. As indicated previously, we consider the software to be more than adequate to meet the accounting requirements of the Council providing both financial and management accounting detail at any stage of the financial year, together with automatically generating a year-end detailed Statement of Accounts and information for reporting at Section 2 of this year's Annual Return (formerly Section 1). However, we again identified a number of issues with its use at our interim visit and made appropriate recommendations in this and subsequent relevant sections of our report. The Council continues to operate two bank accounts with Lloyds TSB with a daily sweep facility between the accounts to retain a balance of £1,000 in the current account.

Our objective in this area is to ensure that the accounting records are being maintained accurately and timely and that no anomalous entries appear. We have consequently: -

- Verified that the balances recorded in the certified Annual Return for 2014-15 have been correctly rolled forward to the current year in the accounting software;
- Ensured that an appropriate Cost Centre and Nominal Account Coding Schedule remains in place;
- Checked and agreed detail of all transactions in the bank / accounting records for the full financial year to supporting bank statements;
- Verified bank reconciliation detail as at 31st October 2015 and March 2016 on the combined bank accounts; and
- Examined the nominal account posting detail for the financial year checking for any significant mis-postings.

Conclusions & recommendations

In reviewing the accounting records for the year, we are pleased to note that the financial ledger remains in balance: we have at this final visit noted a few significant mispostings that impact on the detailed Statement of Account generated by the software and also marginally on the detail to be reported in the year's Annual Return. These include, as in previous years, the clerk's posting of recovered VAT as an offset to VAT expenditure incurred, rather than posting it as a receipt: this is important as the Council's Annual Return continues to be presented in a Receipts / Payments format rather than Income / Expenditure as the annual turnover is below £200,000. The earlier VAT error identified at our interim visit was corrected accordingly and we have, in conjunction with the clerk, ensured that the third quarter's recovered value has also been duly recoded appropriately (the final quarter's reclaim had still to be prepared and submitted at the time of this final visit).

We have also noted the existence of further mispostings of various items as "miscellaneous income" to the VAT cost centre and have again ensured, in conjunction with the clerk, that these have been amended appropriately before finalising the Annual Return and Accounts detail for the year.

We also noted at our interim visit that a few cashbook entries had been made with the incorrect value, or where the bank has recorded the transaction value incorrectly: we also

identified one payment as recorded twice resulting in one entry appearing as unpaid on the bank reconciliation. We are pleased to record that these have been corrected accordingly and that no further such anomalies have been identified in the latter stages of the year.

We also noted at our interim visit that, despite the effective closure of the petty cash account and re-banking of the residual cash holding of £6.29 in April 2015, as suggested in our 2014-15 final update report, a residual balance of £57.43 remained on the petty cash nominal account (code 210); this arose from expenditure in 2014-15 that was never posted to the software and required a journal correction, which was duly actioned in the current year crediting the petty cash account with £57.43 and debiting sundry expenditure (code 4116/101) with that same value.

Finally, we note that three small value cheques drawn in the first few months of the financial year had not been presented at bank: as it appears unlikely that they will now be presented, we have agreed with the clerk and ensured that they have been written back in the cashbook as negative payments.

In view of the previous problems experienced at the close of last year and the resultant adverse comments in the external audit report for the year, we consider that, as suggested previously, the clerk should receive further training in use of the software and that the software supplier be asked to assist in undertaking future years' year-end closedowns, which should help avoid similar issues arising.

- R1. In order to fulfil their fiduciary responsibilities and implement a degree of internal check, a nominated Council member should undertake a review of and "sign-off" the bank reconciliations and journals prepared using the Alpha accounting software. **This is now being done.***
- R2. The Council / Clerk should arrange with the software supplier for all necessary (in this and subsequent sections of the report) adjustments to detail to be made and for further training in use of the software to be arranged in order to maximise the available benefits that the software offers. **The first part has been actioned accordingly, although further training has still to be arranged.***
- R3. Appropriate journals should be raised to ensure that the opening balance on the petty cash account is corrected and that current year transactions are accurately recorded. **Actioned accordingly.***
- R4. The clerk should routinely check to ensure that the software remains "in-balance", seeking assistance from the software supplier where any imbalance is identified. **Okay at the financial year-end.***

Review of Corporate Governance

Our objective here is to ensure that the Council has a robust regulatory framework in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders, that financial transactions are made in accordance with the extant Financial Regulations and that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation.

We have continued our review of the full Council and standing Committee minutes examining those for the financial year for compliance with the above criteria. We have noted previously that the Council re-adopted both Standing Orders (SOs) and Financial Regulations FRs at its meeting on 6th May 2014, together with further revisions being adopted subsequently to reflect changes in legislation affecting, inter alia, the filming and recording of meetings. NALC has very recently issued revised model FRs to take account of, inter alia, the changes in EU Legislation on advertising procurement and tendering detail in the Government's Contract Finder website: we have provided the clerk with an electronic copy of the revised FRs, together with further NALC guidance on procurement and suggested that the Council's own documentation be updated accordingly.

Conclusions

We are pleased to record that no significant issues of concern have been identified in this area from work undertaken: however, we indicated in our interim report that the Council should undertake a further review of its SOs and FRs in order to reflect more recent changes in legislation.

We shall continue to monitor the Council's approach to governance issues at future visits, also ensuring that, if and when implemented, appropriate controls are enacted over the use of internet banking facilities.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Appropriate procedures are in place to ensure compliance with the Council's Standing Orders and Financial Regulations with regard to tendering and quotation action;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have considered the Council's approach to the review and authorisation of payments for release: we were concerned to note last year that the previously agreed improvements had seemingly fallen by the wayside. A key element of that responsibility is for all payments to be scrutinised and approved for release: we previously suggested that an appropriate certification stamp be acquired and be stamped on each invoice and are pleased to note that all trader payments in 2015-16 have been duly stamped and "signed-off" by the two cheque signatories, although copies of payslips and other pay related payments are not subjected to the same evidenced scrutiny.

We have examined all payments made in the financial year for compliance with the above criteria with no significant issues identified, apart from the apparent absence of any check to prime documentation on pay related payments. However, we noted at the interim visit that the Chairman's travel expenses paid on cheque no. 4585 had been erroneously processed as 84 miles at £1 (i.e. £84) rather than at 45 pence per mile (i.e. £37.80). We drew this over-payment to the attention of the clerk suggesting that recovery be made from the next reclaim.

The Rialtas / Alpha accounts' software has the facility to provide two optional prints of payments between date ranges and, in order to ensure that all payments are identified for member approval and to also reduce the workload of the clerk in preparing a typed schedule, we suggest that this software facility be used.

Conclusions and recommendations

We are pleased to acknowledge the general improvement in approval procedures: as indicated above, we noted one error in the payments processed requiring correction and recovery.

- R5. *The identified overpayment of travel expenses should be recovered from the next expense reclaim submitted.*
- R6. *Appropriate evidenced checks should be introduced on payments relating to staff salaries, HMRC and the Pension Fund Administrators.*

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition. To this end, we have: -

- Examined the Council's approach to the identification, recording and management of risk and note that a further review was undertaken by the Clerk and presented to members for formal re-adoption at the March 2016 meeting; and
- Examined the current year's Council's insurance policy with Zurich Municipal to ensure that appropriate cover is in place, noting that Public and Employer's Liability stand at £10 million, Hirer's Liability at £2 million and Fidelity Guarantee cover at £100,000, all of which we consider appropriate for the Council's present requirements.

Conclusions

No issues arise in this area warranting formal comment or recommendation. We shall continue to monitor the Council's approach to the assessment and management of risk at future visits.

Budgetary Control and Reserves

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and the value of precept to be drawn down from the Unitary Authority: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to

finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

We are pleased to note that the Council has satisfactorily concluded the determination of its budget and precept requirements for 2016-17 formally adopting, at the December 2015 full Council meeting a precept of £157,861, including the CT Support Grant of £1,207.

We have noted previously that the clerk is producing and updating each month a spreadsheet analysis comparing the approved budget with actual expenditure incurred throughout the year. As indicated above, the Alpha software will generate comparative performance information automatically once the budget has been input and we again suggest that assistance is sought from the software supplier to load it onto the system and facilitate the reporting of the budget position to members accordingly thereby avoiding any duplication of effort for the clerk.

We have reviewed the year-end budget outturn, as recorded in the Alpha software examining and obtaining appropriate explanations for the few significant variances existing. Total reserves as at 31st March 2016 have increased to £96,000 (£64,400 as at 31st March 2015), which equates to almost eight months' revenue spending at the current level, which sits comfortably close to the generally recognised CiPFA guidance of between three and six months' revenue spending; however, no account is taken in this calculation of the existence of any earmarked reserves set up and maintained to fund specific planned projects, as none are identified in the accounting software.

Conclusions and recommendation

No significant issues arise in this area, apart from the need to make full use of the accounting software and incorporate detail of the full budget into the various nominal account codes to facilitate effective reporting and monitoring of performance during the course of the financial year.

- R7. *The clerk should seek assistance for the software supplier to ensure that the annual budget detail is loaded onto the accounting software in order to facilitate routine budget performance reporting to the Council rather than the need to generate spreadsheet reports.*
- R8. *The Council should determine what sums, if any, that should be set aside to fund future planned projects, detail of which should be identified appropriately in the software as specific earmarked reserves in the 320 series of account codes.*

Review of Income

In this area of review, we aim to ensure that income due to the Council is identified, invoiced (where applicable) in accordance with the approved sale of fees and charges and recovered within a reasonable time scale, also that it is banked promptly in accordance with the Council's Financial Regulations.

We have, as previously, reviewed the Council's non-precept income sources, examining the detailed transaction reports to date to ensure that all income has been identified appropriately and recorded accurately. No issues have been identified further to that referenced earlier in this report.

We reviewed the Burial Register examining detail of the six interments recorded therein for the year to the date of our interim visit to ensure that all appropriate supporting documentation was in place (i.e. undertakers' applications and burial / cremation certificates) and that the appropriate fees had been charged and recovered in a timely manner;

Whilst we have seen no indication that any documentation is missing, we remind the clerk and members that any falsification or failure to maintain appropriate burial records remains a criminal offence. We have made previous reference to the somewhat haphazard manner in which the records are "filed" and suggested that a more robust means of storing these records should be implemented with them filed in chronological order of interment date and memorial application requests. We also suggest that consideration be given to the secure storage of these documents in a fireproof safe or filing cabinet in order to reduce the risk of loss of vital primary documentation.

Whilst each entry, as recorded in the Burial Register, was supported by an appropriate application form and burial / cremation certificate, the supporting documentation affords no clear trail through to either the Burial Register or bank deposit slip confirming settlement of fees due. Whilst we acknowledge that, with so little activity during the course of the year, the clerk is able to remember detail and provide the appropriate "trail detail": however, should she be absent from work for any length of time, members or a covering locum clerk would experience difficulties in ensuring that all income due has in fact been received.

We have also examined the clerk's diary identifying bookings of the sports pavilion and pitches, noting that invoices are raised for such bookings. At this final visit, we have examined the invoices raised in relation to the hire of the sports pavilion, examining the booking diary for September 2015 and ensuring that an appropriate invoice has been raised for each hire. We have also prepared a schedule of the invoices raised during the year (Appendix A) noting a number of duplicated invoice numbers, seemingly raised not for the same bookings (e.g. no 8 – three invoices, two for Amber Skyring and one for Angela Corben: Nos. 14 & 15 – two each, both for Angela Corben).

We also noted a few instances where the amount paid did not exactly that invoiced (see Appendix A) and one (No. 19) where VAT of £20.00 is identified as due on the invoice, but has not been included in the total invoice charge.

Conclusions and Recommendations

Overall, we consider the controls over income arising at the cemetery to be generally sound. However, we are concerned to note that in relation to hire of the sports pavilion and pitches, the clerk relies on her memory to ensure that all bookings are invoiced and that payment is received in a reasonable time span (no hard copies of invoices raised are printed, other than those issued to hirers). Additionally, the absence of any comprehensive record identifying settlement of individual payments (the Alpha cashbook does not always identify the invoice number) leaves the Council exposed to potential loss of income due: of the 31 invoices actually raised in the year, we have only been able to identify possible recovery of moneys due to the Council for 24 of them. We consider that the current absence of effective control over the income leaves the Council at a considerable degree of risk should any unfortunate incident result in the clerk's long-term absence and also affords no clear audit trail from the booking diary through to the recovery of income.

As a minimum, the following procedures should be implemented: -

- *The booking diary should include a cross-reference to the invoice raised in respect of each booking;*
- *Strict sequential number control should be exercised over the raising of invoices;*
- *A copy of each invoice should be printed and retained on file;*
- *On receipt of payment, the invoices should be annotated with the date of receipt and bank deposit slip reference number;*
- *In order to ease identification of non-payment, invoices should have one corner cut off when income is received; and*
- *When entering detail of income received to the accounting software, the invoice number should be clearly identified in the narrative (this happens currently to an extent but not exclusively).*

R9. *The Clerk and Council should ensure that detail of interments is entered in the Burial Register in a timely manner and that appropriate documentation is obtained, held and filed chronologically for all interments. **Noted and being actioned accordingly.***

R10. *Undertaker and memorial application documentation should be filed appropriately and be effectively cross-referenced to the Burial Register entry number: it should also identify the bank paying-in-slip reference number in order to provide a clear and complete audit trail.*

R11. *Full documentation relating to hire of the sports pavilion and associated facilities should be printed and held on file, with full and effective cross-referencing between the booking diary, invoice raised and date of income recovery, as indicated in the body of the report.*

R12. *The under-recovered VAT on invoice no. 19 should be included on the next invoice raised on the hirer.*

Petty Cash Account

The Council no longer operates a petty cash account, any out-of-pocket expenses being reimbursed by separate payment as with other trade payments. We are pleased to note that the previously identified residual balance on the petty cash account in the accounting software has been corrected reducing the balance to ZERO.

Salaries and Wages

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as further amended with effect from 1st April 2015, as regards employee contribution bandings. To meet the above objective, we have: -

- Again reviewed the Council's payroll procedures;
- Checked to ensure that the Council has reviewed and approved appropriate pay scales for staff, noting adoption of the national pay award detail announced only recently;
- For all staff on the payroll we have checked and agreed the amounts paid to individuals by reference to the NJC schedule, examining payments made in October 2015;

- Ensured that PAYE, NIC and superannuation deductions have been made accurately by reference to the HMRC Basic PAYE Tools software and the current Pension Fund contribution bands; and
- Ensured that appropriate amounts have been paid to HMRC accurately and Pension Fund Administrators accurately and in a timely manner.

Conclusions and Recommendation

We are pleased to record that no issues arise in this area, apart from again noting that contracts of employment have still to be prepared for staff other than the clerk, contrary to the requirements of extant employment legislation.

R13. Urgent action should be taken to ensure that all members of Council staff are provided with a current employment contract, that they sign the document accepting its terms and conditions of employment, together with the signature of the clerk or Chair of Council.

Asset Registers

The Governance and Accountability Manual – “The Practitioner’ Guide” requires all councils to develop and maintain a register of assets identifying detail of all land, buildings, vehicles, furniture and equipment owned by the Council. As pointed out previously, the Annual Return reporting arrangements in respect of asset values were amended in 2010, following issue of an updated Guide to Governance and Accountability. That guidance now requires asset values to be reported in the Annual Return at purchase cost or, where that value is unknown at the previous year’s Return level uplifted or decreased to reflect the acquisition of any new assets or disposals.

The Council maintains an asset register containing detail of individual asset values in accordance with the insurance schedule. We have again contrasted the content of the asset register with the insurance schedule, noting that both are consistent in their content, although detail of assets acquired in the past three years (i.e. 2013-14 to 2015-16) had not been added to the register at the time of this year’s final visit. We drew this to the clerk’s attention who, during the course of the visit, updated the register accordingly.

We have again discussed the ideal content of the register with the indicating that, in line with good working practice, the register should identify asset values both at cost (where known or the prior year Annual Return assigned value), together with the insurance value as uplifted annually. The former value would then comply with the Annual Return reporting requirements, whilst the latter would serve as a guide for future planning and budgeting as and when assets require replacement.

Conclusions and recommendation

As indicated above, the asset register requires reworking to include all appropriate detail including the purchase cost (where known) or prior year Annual Return value, together with new purchases with the purchase cost, net of VAT, added annually. Similarly, any deletions should be clearly identified together with the date of disposal and any sales income received.

R14. The asset register should be revamped to include all assets, including new additions each year, identifying both the nominal value (as per the Annual Return at purchase cost) and

insurance value, which will help members assess potential future years' budgets in relation to replacement costs.

Investments and Loans

The Council has no surplus funds at present placed in short or long-term investments. The Council applied for and received payment of an initial PWLB loan totalling £130,000 in 2011-12, with a supplementary loan sought, approved and issued towards the end of 2012-13. We have verified detail of all repayment instalments in the current year to the third party PWLB demand notices and verified the accurate disclosure of the year-end balance in the year's Annual Return at Box 10, Section 1 by reference to the PWLB web site value as at 31st March 2016.

Conclusions

We are pleased to report that no issues arise in this area.

Statement of Accounts and Annual Return

The Rialtas Alpha software generates a formal Summary of Receipts and Payments, together with the necessary detail for preparation of Section 1 of the Annual Return, detail of which we have duly checked and agreed. As indicated earlier in this report, we have identified a few mis-codings that have required journal adjustments, detail of which we have agreed with the clerk and that have been made prior to finalising the accounting records / software detail for the year in readiness for "rollover" into 2016-17.

Conclusions

On the basis of our review process for the year, we have duly signed off the Internal Audit Certificate assigning positive assurances in each relevant area, but including cross references to this report in relation to income and asset register issues.

Rec. No	Recommendation	Response
Review of Accounting Arrangements and bank reconciliations		
R1	In order to fulfil their fiduciary responsibilities and implement a degree of internal check, a nominated Council member should undertake a review of and “sign-off” the bank reconciliations and journals prepared using the Alpha accounting software.	<i>This is now being done.</i>
R2	The Council / Clerk should arrange with the software supplier for all necessary (in this and subsequent sections of the report) adjustments to detail to be made and for further training in use of the software to be arranged in order to maximise the available benefits that the software offers.	<i>The first part has been actioned accordingly, although further training has still to be arranged.</i>
R3	Appropriate journals should be raised to ensure that the opening balance on the petty cash account is corrected and that current year transactions are accurately recorded.	<i>Actioned accordingly.</i>
R4	The clerk should routinely check to ensure that the software remains “in-balance”, seeking assistance from the software supplier where any imbalance is identified.	<i>Noted and okay at the financial year-end.</i>
Review of Expenditure and VAT		
R5	The identified overpayment of travel expenses should be recovered from the next expense reclaim submitted.	
R6	Appropriate evidenced checks should be introduced on payments relating to staff salaries, HMRC and the Pension Fund Administrators.	
Budgetary Control and Reserves		
R7	The clerk should seek assistance for the software supplier to ensure that the annual budget detail is loaded onto the accounting software in order to facilitate routine budget performance reporting to the Council rather than the need to generate spreadsheet reports.	
R8	The Council should determine what sums, if any, that should be set aside to fund future planned projects, detail of which should be identified appropriately in the software as specific earmarked reserves in the 320 series of account codes.	
Review of Income		
R9	The Clerk and Council should ensure that detail of interments is entered in the Burial Register in a timely manner and that appropriate documentation is obtained, held and filed chronologically for all interments.	<i>Noted and being actioned accordingly.</i>

Rec. No	Recommendation	Response
Review of Income (Continued)		
R10	Undertaker and memorial application documentation should be filed appropriately and be effectively cross-referenced to the Burial Register entry number: it should also identify the bank paying-in-slip reference number in order to provide a clear and complete audit trail.	
R11	Full documentation relating to hire of the sports pavilion and associated facilities should be printed and held on file, with full and effective cross-referencing between the booking diary, invoice raised and date of income recovery, as indicated in the body of the report.	
R12	The under-recovered VAT on invoice no. 19 should be included on the next invoice raised on the hirer.	
Salaries and Wages		
R13	Urgent action should be taken to ensure that all members of Council staff are provided with a current employment contract, that they sign the document accepting its terms and conditions of employment, together with the signature of the clerk or Chair of Council.	
Asset Register		
R14	The asset register should be revamped to include all assets, including new additions each year, identifying both the nominal value (as per the Annual Return at purchase cost) and insurance value, which will help members assess potential future years' budgets in relation to replacement costs.	

Willton TC		Register of Invoices raised 2015-16				Appendix A	
No	Date	Hirer	Hire period	Fee charged	Rect date		
1	8.4.15	P&F PC	50% CiLCA resit fee	£62.50	20.4.15	No VAT	
2	7.5.15	Amber Skyring	"mindfulness" courses March & Apr '15	£80.00	18.5.15	Incl VAT	
3	7.5.15	Amber Skyring	"mindfulness" courses - Jan to Apr '15	£80.00	18.5.15	Incl VAT	
4	7.5.15	Julie Hill	Sarum Youth FC - March & Apr '15	£240.00	11.5.15	Incl VAT	
5	18.5.15	Angela Corben	Art classes - Apr & May '15	£220.00	18.5.15	Incl VAT	
6	26.5.15	Shopping Village Mgmt	plya equipment donation	£1,800.00	15.6.15	No VAT	
7	7.8.15	Harvey & Snowden	Water & sewerage usage	£150.05	10.8.15	No VAT	
8	7.8.15	Amber Skyring	Monday "mindfulness" course - May to July '15	£160.00	8.9.15	Incl VAT	} Rec'd £220.00
8	7.8.15	Amber Skyring	Monday "mindfulness" course - June & July '15	£160.03	8.9.15	Incl VAT	
8	7.8.15	Angela Corben	Art classes - June & July	£280.06	14.8.15	Incl VAT	
9	7.8.15	Amber Skyring	Monday "mindfulness" course - May to Aug'15	£30.01		Incl VAT	
10	8.9.15	Wilton Cricket Club	May to August matches	£432.00	2.10.15	Incl VAT	
11	1.10.15	Wilton Ctty Land Trust	Parkway Statio nproject	£1,250.00	13.10.15	No VAT	
12	1.10.15	Stephen Harris	Info leaflet contribution	£2,500.00	2.11.15	No VAT	
13	2.11.15	Julie Hill	Sarum Youth FC - Sept & Oct '15	£240.00	2.11.15	Incl VAT	
14	2.11.15	Angela Corben	Art classes - Aug & Sept '15	£210.03	11.11.15	Incl VAT	
14	2.11.15	Angela Corben	Art classes - Aug & Sept '15	£150.02	11.11.15	Incl VAT	Rec'd £220.04
15	2.11.15	Angela Corben	Art classes - Oct '15	£120.02		Incl VAT	
15	2.11.15	Angela Corben	Art classes - Oct / Nov / Dec '15	£220.04		Incl VAT	
16	1.12.15	Amber Skyring	Monday "mindfulness" course - Sept to Nov '15	£160.03	10.12.15	Incl VAT	Rec'd £160.00
17	2.11.15	Andre Louw	Co-op staff meeting	£50.02	28.1.16	Incl VAT	
18	11.12.15	Angela Corben	Art classes - Oct / Nov / Dec '15	£160.03	14.12.15	Incl VAT	
19	11.12.15	Angela Corben	Art classes - Nov / Dec '15	£100.02	14.12.15	Vat of £20 not added	
20	5.1.16	Wilton Tennis Club	Annual fee 2015	£550.00	8.1.16	No VAT	
21	6.1.16	Bowls Cub	Annual fee 2015	£5.00		No VAT	
22	1.2.16	Angela Corben	Art classes - Jan '16	£120.02	2.2.16	Incl VAT	
23	1.2.16	Angela Corben	Art classes - Jan '16	£160.03	2.2.16	Incl VAT	
24	1.2.16	Julie Hill	Sarum Youth FC - Nov & Dec '15	£192.00		Incl VAT	
25	1.3.15	Amber Skyring	Monday "mindfulness" course - Feb '15	£40.03	4.3.16	Incl VAT	
26	1.3.16	Angela Corben	Art classes - Feb '16	£160.03		Incl VAT	
27	1.3.16	Angela Corben	Art classes - Feb '16	£120.02		Incl VAT	