

Preston Brook Parish Council
List of Expenditure Exceeding £500 - Quarter 4 Summary
1 January 2025 - 31 March 2025

The Local Government Transparency Code 2015 requires all Local Authorities including Town and Parish Councils which have a gross annual income or expenditure (whichever is the higher) exceeding £200,000 to publish all payments exceeding £500.00 in value and all payments made via a government procurement card (credit card).

Information has been excluded from publication where the information is exempt from publication under the Data Protection Act 2018 (e.g staff salaries), or the information is confidential or would attract an exemption under the Freedom of Information Act 2000 (e.g where disclosure could be prejudicial to the commercial interests of any person including the authority).

Payment No	Date	Tender	Supplier	Description	Budget Category	Net	Recoverable VAT	Unrecoverable VAT	Total
31	28.1.25	Online	Richard Buxton	Legal-Planning	Planning / Legal / Neighbourhood Plan	£1,000.00	£0.00	£0.00	£1,000.00*
34	27.2.25	Online	MP	Gardening	Projects / Public Realm	£600.00	£0.00	£0.00	£600.00

***Explanatory Note - Payment on Account and Subsequent VAT Treatment**

This payment was made to the Council's legal advisers as a payment on account in respect of forthcoming legal services. At the date on which the payment was made, the precise value and timing of the legal services to which the payment would ultimately be applied had not yet been determined and the Council did not hold a VAT invoice identifying the amount of VAT attributable to services supplied.

Accordingly, for the purposes of this schedule of Payments over £500, the original payment has been recorded as showing no recoverable VAT at the point of recording. This reflects the information and supporting documentation available to the Council at that time and avoids recognising or reclaiming an estimated amount of input VAT before the appropriate supporting documentation is held.

During the same quarter, the Council subsequently received a VAT invoice from the legal advisers in respect of work undertaken and charged against the amount held on account. The invoice comprised:

- Legal services: £702.00
- VAT at 20%: £140.40
- Total invoice value: £842.40

The Council will therefore include £140.40 as recoverable input VAT in the relevant VAT accounting records/return, subject to the Council's normal VAT recovery arrangements and the invoice satisfying the applicable requirements for recovery.

The £842.40 gross invoice value will be offset against the monies previously paid on account. Any remaining unapplied balance will continue to be held on account by the legal advisers and will be applied against future legal services and associated VAT as further invoices are raised.

This treatment ensures that the published payment schedule records the position applicable to the original payment, while the Council's VAT records recognise input VAT by reference to the subsequent VAT invoice and supporting evidence.