Charter Trust for the City of Durham 20 March 2013

VAT Review 2011/12



Report of Jeff Garfoot, Treasurer

INTRODUCTION

The purpose of this report is to provide information to Trustees on the findings of an internal VAT review carried out for the financial year 2011/12.

VAT RECLAIMED

- All invoices received by the Charter Trust relating to 2011/12 were coded accurately and the VAT correctly accounted for. All VAT paid on invoices which were processed correctly, was duly reclaimed.
- A summary of the invoices paid, on which VAT was charged and subsequently reclaimed from HM Revenue and Customs (HMRC), is shown in the table below:

	VAT reclaimed		
Net of VAT	VAT	Gross	
£	£££		£
77,127.30	14,021.91	91,149.21	14,021.91

- Appendix B provides the detail behind the summary in the table above, listing all of the payments made by the Charter Trust for which VAT was charged and thus reclaimed.
- Appendix C provides copies of the quarterly VAT claims for 2011/12 which total £14,021.91.
- Appendix D provides a list of all other payments made on behalf of the Charter Trust for which no VAT was included/ originally identified.

FINDINGS

Detailed examination of all payments highlighted that no VAT had been charged on 5 invoices raised by Durham County Council for the provision of refreshments, however it should have been. These invoices are listed in Appendix D on lines 47, 53, 59, 67 and 70. Consequently, the Council has

been requested to raise VAT only invoices on the Charter Trust in respect of these, for a total of £207.13; all of which will be reclaimed. This will have no impact on the financial position of the Charter Trust (as any VAT paid over is then reclaimed), but ensures that both authorities are properly accounting for VAT.

It was also discovered that one invoice (number 251659751, line 29 in Appendix D) was coded incorrectly when processed by the Accounts Payable team. Although VAT had been included on the invoice and coded accordingly, VAT was not separately identified when input into the system and therefore the amount of VAT was not reclaimed. An adjustment to recode this payment has been completed and the VAT of £63.60 will be reclaimed as soon as possible.

TOWN AND PARISH COUNCIL ACCOUNTS

- Examples of accounts published by Town and Parish Councils have been examined. VAT is excluded from all figures reported in Income and Expenditure Accounts, whereas Payments and Receipts Statements generally include one line for VAT refunds from HMRC and one line for VAT paid to HMRC.
- All financial information is reported to Charter Trustees in an income and expenditure format and therefore is shown net of VAT. It is recommended that we continue to report in this manner but in future, reports detailing payments made will include a summary of the VAT refunded and paid to date.

RECOMMENDATIONS

- 11 It is **RECOMMENDED** that the City of Durham Charter Trustees:
 - note this review;
 - note that VAT only invoices totalling £207.13 will be raised by DCC and paid by the Charter Trust, and consequently a VAT claim will be made for the full amount;
 - note that in the case of invoice number 251659751, the coding of the invoice has been corrected and VAT of £63.60 will be reclaimed;
 - agree that for future reporting purposes, Income and Expenditure
 Statements will continue to exclude VAT, but reports detailing payments made will include a summary of the VAT refunded and paid to date;
 - note that officers are now conducting a review of previous financial years and the current year in order to correct any errors which may be discovered and ensure that VAT is properly accounted for.

Contact: Beverley White, Tel. 03000 261900

Risks and Implications

Finance

The report provides information to Charter Trustees on the findings of an internal VAT review carried out for the financial year 2011/12.

Staffing

None

Equality and Diversity

None

Accommodation

None

Crime and Disorder

None

Human Rights

None

Consultation

None

Procurement

None

Disability Discrimination Act

None

Legal Implications

None

Appendix B Payments Made, where VAT was originally charged

				In	Invoice Amount		
		Invoice				1	
	Supplier	No	Description	Net	VAT	Gross	
				£	£	£	
1	Durham County Council	600517643	Refreshments	328.10	20.62	348.72	
2	MOMENTS.	94	Flowers	116.66	23.34	140.00	
3	Durham County Council	600515241	Refreshments	138.01	27.60	165.61	
4	Durham County Council	600515258	Refreshments	153.00	30.60	183.60	
5	Durham County Council	600412647	General office exp	162.39	32.48	194.87	
6	Durham County Council	600474449	Printing	166.00	33.20	199.20	
7	Durham County Council	251326955	Catering	198.75	39.75	238.50	
8	Durham County Council	25129135	Catering	238.50	47.70	286.20	
9	Durham County Council	251524757	Catering	259.00	51.80	310.80	
10	Durham County Council	251343158	Catering	318.00	63.60	381.60	
11	Durham County Council	251345351	Catering	318.00	63.60	381.60	
12	Durham County Council	25129315	Catering	397.50	79.50	477.00	
13	Durham County Council	251525556	Catering	516.75	103.35	620.10	
14	T&IBELL.	18926	Catering	872.00	174.40	1,046.40	
15	T&IBELL.	18773	Catering	1,332.00	266.40	1,598.40	
16	Durham County Council	600683049	Refreshments	177.96	23.59	201.55	
17	Richardson Designs	14374	Rosettes	35.00	7.00	42.00	
18	Durham County Council	600801849	Refreshments	91.70	10.34	102.04	
19	Durham County Council	600783641	Salary, general office exp	18,049.50	2,493.84	20,543.34	
20	Durham County Council	600816284	Refreshments	60.00	4.00	64.00	
21	Durham County Council	600816284	Refreshments	417.89	67.58	485.47	
22	Durham County Council	600816284	Refreshments	-60.00	-4.00	-64.00	
25	Durham County Council	600816391	Stationery	38.33	7.67	46.00	
26	T & I BELL.	20073	Catering	408.00	81.60	489.60	
29	Durham County Council	60082697	Support services	39,167.14	7,833.42	47,000.56	
30	Durham County Council	251966347	Catering	196.35	39.27	235.62	
31	Durham County Council	202774	Stationery	158.04	2.78	160.82	
32	SPORT & LEISURE	420007	Publication	75.00	15.00	90.00	
33	Durham County Council	60060364	Printing	583.00	31.80	614.80	
34	Durham County Council	600858203	Refreshments	111.10	3.30	114.40	
35	Durham County Council	600844153	Refreshments	18.00	3.60	21.60	
36	Durham County Council	600843924	Stationery	26.00	5.20	31.20	
37	Durham County Council	600840391	Refreshments	398.72	5.81	404.53	
38	Durham County Council	600851190	Printing	90.00	18.00	108.00	
39	Durham County Council	252007331	Catering	238.50	47.70	286.20	
40	Durham County Council	600840151	Stationery	302.00	60.40	362.40	
41	Durham County Council	600857684	Stationery	391.00	78.20	469.20	
42	BDO LLP.	1079362	Audit Fees	575.00	115.00	690.00	
43	Thomas Fattorini	I161426	Pendant	958.93	191.78	1,150.71	
44	T & I BELL.	21657	Catering	1,798.60	359.72	2,158.32	
45	Durham County Council	600846596	Salary, general office exp	7,306.88	1,461.37	8,768.25	
				77,127.30	14,021.91	91,149.21	
						•	

Appendix C

Value Added Tax



Claim for Refund by Local Authorities and Similar Bodies

Perio Please write in BLOCK LE Name CHARTER TRU		Day Month Year O 1 O4 11 DR THE CITY OF I	Day Month 30,06,	Year	Your Ref:
Address 17 CLAYA					You should NOT give an individual's name or position
Postcode DHI IRI		Telephone Number 019	1372 760	55	
You must list the invoices necessary, using the head Remember your claim must less than £100, it must cove For direct repayment, pleas: Bank sort code Account number You should send the complete.	lings provid be for a perior a period of e supply you 8 9	ed. od of at least one calendar at least 12 months. r bank details:- O · + O	month and must en	Please sig bank detain previously IARRI S R WEST OUTER	day of a calendar month. If it is for n below if these are new Is and supersede all others
		FOR OF	FICIAL USE		
Payable Order Number		T/Type RRP S	Series	Re ¹	venue Repayments
	Cost centre 8 Accountin Doc. No.			ansaction	oc No.
	Payable	Order Details			
	Payee			<u> </u>	
F	Payment Che	cked			Date
F	ayment Auth	norised			Date
VAT 126		Р	age 1		HMRC 06/11

On 1 April 2000 a three year time limit for claiming VAT refunds was introduced. From that date any VAT incurred on goods and services received more than three years after the end of the month in which you received them cannot be refunded paragraph 12.3 of Notice 749 (April 2002 version) refers.

Date of invoice	Supplier's VAT Registration number	Brief description of supply	To whom addressed	VAT paid	
23/05/11	178 1781 30	CATERING	CHARTER TRUST FUR THE CITYLY DUR HAM	2062	
18/05/11	986 58940	FLOWERS	<i>t</i>	23.34	
23/05/11	178 1781 30	CATERING	"	27 60	
23/05/11	178 1781 30	RUOM HIRE	"	30 60	
15/04/11	178 1781 30	POSTAGES, STATINGEM, PRINTING	,,	32 48	
11/05/11	178 1781 30	PRINTING	"	33·2 <i>0</i>	
14/04/11	178 178130	CATERINA	(1)	39.75	
3/103/11	178 1781 30	CATERING	"	47.70	
23/05/11	178 1781 30	CATELING	н	5180	
2014/11	178 1781 30	CATERINIT	b	63.60	
2014/11	178 1781 30	CATELINA	6)	63.60	
31/03/11	178 1781 30	CATERING	tt	79.50	
22/05/11	178 1781 30	CATERING	п	103 35	
03/46/11	334 6682 43	CATERING	**	174 40	
18/05/11	334 6682 43	CATERING	11	266 40	
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		Continue on a separate sheet if necessar
	TEARRY GARFOOT (Full name in BLOCKLETTER)	
	am claiming a retund of CVE THOUSAND A. D FIFT SEVE J POV	DS+94 PECKE \$1,057-94
	which is the VAT charged on goods and services bought for non-business for exempt business activities which can be reclaimed under paragraph 5. The body named above makes no taxable supplies and is not registered to	activities 'The tax claimed includes VAT incurred 5 of Notice 749 (April 2002).
	support this claim	Date 20 9 11
y'	Signature (Designated responsible officer)	Date OCLUPATION
	*Clelete as appropriate	

Data Protection Act 1998

HM Revenue & Customs collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.

VAT 126



Claim for Refund by Local Authorities and Similar Bodies

Please write in BLO	Period of claim	Day Month Year	Day Month Year 30 09 11	Your Ref: UB
Name CHART	CR TRUSTE	ES FUR THECIT	1 Uf DURHAM	
, 100, 000	LAYPATH 2HAM	1		You should NOT give an individual's name or position
Postcode DHI	IRH	Telephone Number 0191	372 7655	
You must list the invo	olces on which y headings provid must be for a per cover a period of blease supply you	ed. od of at least one calendar in at least 12 months r bank details. O	the back of this form. Connonth and must end on the late Riesses bank de previous	tinue on a separate sheet if st day of a calendar month. If it is for sign below if these are new tails and supersede all others siy notified.
Payable O/der Numbe		Alexander House 21 Victigia Avenue Southendor Set Essoy SSOPTAA	LONG 3C	evenue Repayments
S Ayatire w/REF Nis/1006	F. J. Cost J. Contrel 8.1 Accounting Bloc No.	7,2,5,0 Account 5,3,8	escription Type (02) VAT Debit/ Transaction 2 3 Gredil D Total	Granta Repayments
	Payment Chec	kedorised		Date

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HMRC 06/11

On 1 April 2000 a three year time limit for claiming VAT refunds was introduced. From that date any VAT incurred on goods and services received more than three years after the end of the month in which you received them cannot be refunded; paragraph 12.3 of Notice 749 (April 2002 version) refers.

		D	To whom addressed	— V∧T paid
Date of invoice	Supplier's VAT Registration number	Brief description of supply		
X6-07-11	178 1781 30	REFRESHMENTS	CHARTER TRUST FOR THE CITY OF DURHAM	1
5-08-11	441 0469 76	LOSETTES		7.00
3-08-11	178 1781 30	REFRESHMENTS		10.34
7-07-11	178 1781 30	SALARY, AUTOLUPYINGADVERTS STATIONERY, REL ALMITHES	c c	2,493.84
X-09-11	178 1781 30	RC+RCSHNENS	<i>H</i>	G7:58

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1E£	fee's consts) (Full name in BLOCK LETTERS)		
	THU THULE	O CV 44 - 126-2 AND TO 10POVO	105 + 35 Rows 2,6	02.35
		describes bought for non-husiness activi	ties, *The tax claimed in	cludes VAT incurred
for exempt bu The body nan	siness activities which ca ned above makes no tax	d services bought for non-business activities are an be reclaimed under paragraph 5.5 of Nable supplies and is not registered for VA	Notice 749 (April 2002). T, if requested I will prod	uce tax invoices to
support this cl	aim.	T. B. David	Date	17.42
Signature	(Designated responsible officer)		
*Delete as appro	priate	e e		

Data Protection Act 1998

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Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.

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Claim for Refund by Local Authorities and Similar Bodies

Pe Please write in BLOCK	eriod of claim	Day Month Year	Day Month Year 31 12 11	Your Ref: UB.
Name CHARTER	TEUSTEES	FUL THE CITY OF	OURHAM.	You should NOT give an individual's name or
	LAYPATH HAM			position
Before you fill in this form You must list the invoic	rities and similar you should reces on which yeardings provide ust be for a periode over a period of the second sees supply you	id of at least one calendar f at least 12 months. Ur bank details:	nd scheme. Is are available, from the are In the back of this form. Of Immonth and must end on the Pleas bank previ	ddress below. Continue on a separate sheet if e last day of a calendar month. If it is for se sign below if these are new details and supersede all others ously notified.
ou should send the com	npleted form to		TAMNE HARE IIM FLOOR L EUSTUN TOWE LONDUN NINI 3UQ.	NEST L
		FOR OFF	ICIAL USE	
Payable Order Number		T/Type RRP Se	eries	Revenue Repayments
	Cost centre 8 Accounti Doc. No.	7 2 5 0 Account 5 3 8	Description Type (02) VAT Debit Transaction rader U B Add transactions to P/O total?	Original Doc. No.
!	Payable Payee	Order Details		
	Payment Che	ecked	<u> </u>	Date
	Payment Aut	horised		Date
VAT 126		Pa	ige 1	HMRC 36

10

On 1 April 2000 a three year time limit for claiming VAT refunds was introduced. From that date any VAT incurred on goods and services received more than three years after the end of the month in which you received them cannot be refunded: paragraph 12.3 of Notice 749 (April 2002 version) refers.

paragraph 12.3	of Notice 749 (April 200	2 version) refers.		
Date of invoice	Supplier's VAT Registration number	Brief description of supply	To whom addressed	VAT paid
710912011	178 1781 30	STATIUNER 1	CHARTER TRUST FUR THE CITY UF DURHAM	7.67
3/09/2011	334 6682 43	CATERING.	ŋ	81.60
110/2011	1781781 30	RECHARGES - SALARY, ADVERTISING RUTAGES, RENT	, u	7,833 42
7/10/2011	178 1781 30	CATERINIT	u	3927
4/11/2011	178 1781 30	STATIONERY	+,	2.78
17/10/2011	393 4922 23	, PUBLICATION	H	15.00.
	178 1781 30		41	3180
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1 JEFFRE	Y GARFUUT	(Full name in BLOCK LETTERS)		
	C11 +1 T T 103 E 2		100 55 - 7 -	. ^
am claiming a re	fund of	(Pounds in words pence in figures)	£ 6.01	1-54
for exempt busin	iess activities which can d above makes no taxab	services bought for non-business activitie be reclaimed under paragraph 5.5 of Not le supplies and is not registered for VAT, i	tice 749 (April 2002).	
Signature		J. C/o Lot signated responsible officer)	Date 62	3/12
*Delete as appropria		signated reapprisible (filter)		
		Data Protection Act 1998		W
HM Revenue &	Customs collects information	on in order to administer the taxes for which it	is responsible (such as VA	T insurance

HM Revenue & Customs collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.

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Claim for Refund by Local Authorities and Similar Bodies

	eriod of claim	Day Month Year Oi Di 12	Day 31	Month Year		JB
Please write in BLOC		UZ THE CITY OF	DULHAR	<u> </u>		
Address 17 (L	AYPATH IAN					ould NOT give an ual's name or n
Postcode DHI IE	H	Telephone Number 🔿	91 372	7655		
Notice 749 Local author Before you fill in this form You must list the involuncessary, using the h Remember your claim or less than £100. it must o	n you should rea ces on which you eadings provid oust be for a peri	ad the notice carefully. Co ou are claiming a refun ed. od of at least one calend	opies are avail d on the back	able, from the ad tof this form. Co must end on the Please	ontinue on a separation on a cal- last day of a cal- e sign below if t	endar month. If it is for hese are new
For direct repayment, plo Bank sort code Account number	ease supply you	bank details D D D C C C C C C C C C C	4 1	bank o	details and sup usly notified.	ersede all others
You should send the cor	mpleted form to	HM Revenue & Cus GABS Team 6th Floor SW Alexander House 21 Victoria Avenue Southend-on-Sea Essex SS99 1AA	III EU W	THE HARR OF LOVE LUKE NOWN NOWN	ST	
		FOR C	OFFICIAL USE			
Payable Order Number	I	T/Type RRP	Series		Revenue Rep	ayments
	Cost centre 8 Accounting Doc. No.	7 2 5 0 Account 5 3	Trader U E		Original Doc. No. Create Y P/O?	
	Payable C	Order Details				
	Payee		_;		: 1 1 1 1 1	
	Payment Ched	ked				Date
	Payment Auth	orised				Date
VAT 126			Page 1			HMRC 06/11

12

On 1 April 2000 a three year time limit for claiming VAT refunds was introduced. From that date any VAT incurred on goods and services received more than three years after the end of the month in which you received them cannot be refunded: paragraph 12.3 of Notice 749 (April 2002 version) refers.

Date of invoice	Supplier's VAT Registration number	Brief description of supply	To whom addressed	VAT paid
09/03/2012	178 1781 30	lefle-shme JTS	CHARGER TRUST FRE THE CITY OF DURHAM	= 3.30
24/01/20,2	178 1781 30	REFERSIMENTS	i)	3.60
13/01/2012	178 1781 30	STATIONERY	"	5.20
6/12/2011	178 1781 30	REFRESHMENTS	0	5.81
10212012	178 1781 30	PRINTINICT	h	18:00
102/2012	178178130	CATERING	r)	47.70
211212011	178 1781 30	STATIONIER Y	n	60.40
710312012	178178130	STATIONERY	4;	76.20
11212011	830 8LA0 32	AUDIT RE	i,	115.00
7102/2012	343 4128 78	PENDANTS	1;	191:78
***************************************	3346682 43	CATERING	n .	359 72
10112012	178 1781 30	SALARY, PHUTXUZIWIH, RSTANG TELEPHUNE COSTS	h	1,461 3
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JEHRE	Y GARFJOT	(Full name in BLOCK LETTERS)		
am claiming a re	efund of TLIOTHOUSA.	D THECK HUNDLE OFFIFTY POUNE (Pounds in words pence in figures)	15 t & PEOSE E2, 35	50 · 08
which is the VAT for exempt busing The body name	F charged on goods and ness activities which can d above makes no taxab	services bought for non-business activ be reclaimed under paragraph 5.5 of N lle supplies and is not registered for VA	ities. *The tax claimed incl Notice 749 (April 2002).	udes VAT incurr
support this clai	III.	$CQ_1 \rightarrow C$.1.	1.0

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*Delete as appropriate

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Appendix D

Payments made, where no VAT was originally accounted for

				Invoice Amount		
	Supplier	Invoice Number	Service	Net	VAT	Gross
				£	£	£
	ONOUADD OUAUEEEUD	1.100				
1	ONGUARD CHAUFFEUR	1423		1,074.43	0.00	1,074.43
2	K WALKER.	MAYOR'S-BOARD		140.00	0.00	140.00
3	ONGUARD CHAUFFEUR	1426		1,337.93	0.00	1,337.93
4	LEES COACHES.	13643	5	120.00	0.00	120.00
5	MR C FENWICK.		Bodyguard allowance	150.00	0.00	150.00
6	MR ES LINCOLN.		Bodyguard allowance	150.00	0.00	150.00
7	MR F BILTON.		Bodyguard allowance	150.00	0.00	150.00
8	MR J LINDSLEY.		Bodyguard allowance	150.00	0.00	150.00
9	MR P CHADWICK.		Bodyguard allowance	150.00	0.00	150.00
10	MR D WATSON.		Bodyguard allowance	150.00	0.00	150.00
11	MR W GRAY.		Bodyguard allowance	150.00	0.00	150.00
12	MR F GRANT.		Bodyguard allowance	150.00	0.00	150.00
13	MR RW CLARKSON.		Bodyguard allowance	150.00	0.00	150.00
14	MR CW LIDSTER.		Bodyguard allowance	150.00	0.00	150.00
15	MR RG DIXON.		Bodyguard allowance	150.00	0.00	150.00
16	MR R CLARKSON.		Bodyguard allowance	150.00	0.00	150.00
17	MR GWD BAKER.		Bodyguard allowance	200.00	0.00	200.00
18	MR J FLEETHAM.		Bodyguard allowance	300.00	0.00	300.00
19	MR B PETRE.		Bodyguard allowance	300.00	0.00	300.00
20	MR N PATIENCE.		Bodyguard allowance	150.00	0.00	150.00
21	MR JA COWAN.		Bodyguard allowance	150.00	0.00	150.00
22	LEES COACHES.	13773		120.00	0.00	120.00
23	GRAEME STEARMAN.	COD1		100.00	0.00	100.00
24	DURHAM COUNTY COUNCIL.	600517643	Room Hire	225.00	0.00	225.00
25	MAYOR`S CHARITY APPEAL.	MAM		8,076.57	0.00	8,076.57
26	DURHAM COUNTY COUNCIL.	REFUND		219.00	0.00	219.00
27	ONGUARD CHAUFFEUR	1429		1,332.69	0.00	1,332.69
28	CAVALIER HERALDRY.	6002		384.50	0.00	384.50
29	DURHAM COUNTY COUNCIL.	251659751		318.00	63.60	381.60
30	DURHAM COUNTY COUNCIL.	600603641	Eucharist Sheets	424.00	0.00	424.00
31	LEES COACHES.	13882		240.00	0.00	240.00
32	ZURICH INSURANCE PLC.	446CR		0.00	0.00	0.00
33	ZURICH INSURANCE PLC.	446CR		0.00	0.00	0.00
34	DURHAM COUNTY COUNCIL.	600683049	Mayors Evensong	60.00	0.00	60.00
35	ONGUARD CHAUFFEUR	1434		947.53	0.00	947.53
36	LEES COACHES.	14091		120.00	0.00	120.00
37	DURHAM COUNTY COUNCIL.	600783641		5,580.31	0.00	5,580.31
38	ONGUARD CHAUFFEUR	1439		888.54	0.00	888.54
39	DURHAM COUNTY COUNCIL.	600801849		40.00	0.00	40.00
40	ONGUARD CHAUFFEUR	1446		451.76	0.00	451.76

				Invoice Amount		
	Supplier	Invoice Number	Service	Net	VAT	Gross
				£	£	£
	BUBLIAM COUNTY COUNCIL	000040004				
41	DURHAM COUNTY COUNCIL.	600816284	Room Hire	80.00	0.00	80.00
42	DARLINGTON BOR. COUNCIL	Charity ball tickets		100.00	0.00	100.00
43	ROYAL BRITISH LEGION	RBL/ABF		500.00	0.00	500.00
44	MAYOR'S CHARITY APPEAL.	Town Council Ball		0.00	0.00	0.00
45	ONGUARD CHAUFFEUR	1449		1,505.56	0.00	1,505.56
46	THE POPPY APPEAL.	DONATION		50.00	0.00	50.00
47	DURHAM COUNTY COUNCIL.	600825111	Refreshments	104.96	0.00	104.96
48	SOCCARENA LTD.	SIN000773		550.00	0.00	550.00
49	MAYOR`S CHARITY APPEAL.	Town Council Ball		0.00	0.00	0.00
50	FRIENDS OF DURHAM CATHEDRAL.	SUBSCRIPTION		20.00	0.00	20.00
51	ONGUARD CHAUFFEUR	1458		1,475.67	0.00	1,475.67
52	LEES COACHES.	14687		240.00	0.00	240.00
53	DURHAM COUNTY COUNCIL.	600832299	Refreshments	144.12	0.00	144.12
54	STOCKTON ON TEES BC	TICKETS		100.00	0.00	100.00
55	MR LES THOMSON.	EXPENSES		79.85	0.00	79.85
56	LEES COACHES.	14758		240.00	0.00	240.00
57	ONGUARD CHAUFFEUR	1460		1,616.56	0.00	1,616.56
58	LEES COACHES.	14827		120.00	0.00	120.00
59	DURHAM COUNTY COUNCIL.	600840391	Refreshments, Janitor	369.68	0.00	369.68
60	DURHAM COUNTY COUNCIL.	600840268	Xmas Carol Booklet	327.00	0.00	327.00
61	ONGUARD CHAUFFEUR	1470		1,689.94	0.00	1,689.94
62	GREAT AYCLIFFE TOWN COUNCIL.	TICKETS-DINNER		55.00	0.00	55.00
63	LEES COACHES.	14915		120.00	0.00	120.00
64	FERRYHILL TOWN COUNCIL	CIVIC-DINNER		48.00	0.00	48.00
65	ONGUARD CHAUFFEUR	1473		486.27	0.00	486.27
66	FRAMING UNLIMITED.	CIVIC-SWORD		26.00	0.00	26.00
67	DURHAM COUNTY COUNCIL.	600851562	Refreshments	114.28	0.00	114.28
68	ONGUARD CHAUFFEUR	1481		867.54	0.00	867.54
69	CHILTON TOWN COUNCIL.	TICKETS-DINNER		44.00	0.00	44.00
70	DURHAM COUNTY COUNCIL.	600858203	Refreshments	94.60	0.00	94.60
				36,269.29	63.60	36,332.89