Expenditure over £100

The Local Audit and Accountability Act (2014) states smaller authorities, with an annual turnover of under £25,000 will be exempt from external audit. These smaller authorities are subject to a Transparency Code (2014), which mean they must publish a list of expenditure over £100.

**2019/2020**

|  |  |  |
| --- | --- | --- |
| Date | Purpose of expenditure | Amount |
|  |  |  |
| 28/5/19 | BHIB Insurance  | £238.82 |
| 3/7/19 | Clerk’s stipend | £500.00 |
|  |  |  |