

Transaction date	Directorate	Expenditure description	Net	VAT	Gross	Merchant	MCC	Merchant Category
10/04/2026	Fire service	Food & Drink	103.30		103.30	Moorclose Fisheries	5814	Restaurants and bars
10/04/2026	Fire service	Food & Drink	3.51		3.51	Spar Workington	5411	General retail and wholesale
12/04/2026	Fire service	Food & Drink	21.03		21.03	Morrisons Penrith	5411	General retail and wholesale
16/04/2026	Fire service	Subsistence	2.50	0.50	3.00	Cheshire West and Chester	4221	Travel
20/04/2026	Fire service	Supplies & Services	35.00		35.00	Marks & Spencer	5411	General retail and wholesale
21/04/2026	Fire service	Food & Drink	108.33	21.67	130.00	Jingling Lane Chippy Carnforth	5814	Restaurants and bars
27/04/2026	Fire service	Food & Drink	47.01	5.56	52.57	Home Bargains	5411	General retail and wholesale
27/04/2026	Fire service	Food & Drink	115.50		115.50	Sainsburys Penrith	5411	General retail and wholesale
27/04/2026	Fire service	Food & Drink	6.90		6.90	B&M Bridge Lane	5411	General retail and wholesale
30/04/2026	Fire service	Food & Drink	32.54	2.64	35.18	Lidl Carlisle	5411	General retail and wholesale
30/04/2026	Fire service	Subsistence	458.35	91.65	550.00	Crown & Mitre Hotel Carlisle	4112	Travel