

## DITTISHAM PARISH COUNCIL

Incorporating the Hamlet of Capton and the Manors of Bozomzeal and Coombe

DRAFT Notes of the meeting of the Finance Working Group of Dittisham Parish Council  
9am on Tuesday 28<sup>th</sup> April at Lyon Cob House, Lower Street, Dittisham

Present: Cllrs Bond, J Green, Pope, Unitt (Chair)

Clerk/RFO: Ms Radford

### 1. Apologies There were none.

### 2. Receive and review end of 2025/26 Quarter 4 reports

- 2.1. 2025/26 end of Quarter 4 budget report Members had received an end of year budget report as prepared by the Clerk. It was noted that the Parish Council had spent approximately £2,500 less than forecast when preparing the budget in January.
- 2.2. 2025/26 Quarter 4 bank reconciliation for independent review and signature of reconciliation and bank statements. Figures on the bank reconciliation were checked against the bank statements and found to agree. The Bank Reconciliation was signed by Cllr Unitt.
- 2.3. 2025/26 Quarter 4 VAT return The return was reviewed and signed by Cllr Unitt.
- 2.4. 2025/26 End of Year reserves position During discussion it was agreed to include a new column in the reserves report that identifies a target earmarked reserve against each of the reserve lines.

It was also agreed to review how reserves are set up in the accounting software, as the relationship between the earmarked reserves and the budget is unsatisfactory. There is a lack of consistency in how some reserves are coded against lines in the annual budget, when others are not. **ACTION: The Clerk** to request support with the accounting software provider, Scribe.

### 3. 2025/26 Annual Audit

- 3.1. Draft Accounting Statement It was noted that the Clerk had tested the Draft Accounting Statement as produced by the accounting software and was able to reproduce the figures manually. Members reviewed and approved the draft.
- 3.2. Explanation of Variances It was noted that the budget report included a column to show variation in receipts and payments between the 2024/25 accounts and the 2025/26 accounts. The Annual Audit requires an explanation of variances over 15%. The Clerk had begun to produce this. Confirmation was given that the value of the increase to the 2025/26 precept was equal to the Parish Council's contribution to the Jubilee Steps project. It was also noted that Parish Council had spent more on maintenance in 2024/25 in comparison to 2025/26. Maintenance works were budgeted for, but timelines had slipped and were not contracted before the end of the financial year. All other matters being clear, the Clerk will continue to compile the explanation of variances for audit.

### 4. 2026/27 Budget Review

- 4.1. Grant applications Consider the following grant applications in order to make a recommendation to Full Council:
  - 4.1.1. West Dart Bus **It was AGREED** to recommend to the Parish Council to award a grant of £300 to the West Dart Bus. For internal accounting purposes the grant would be coded 'Grant Other'.
  - 4.1.2. Dittisham Village Stores **It was AGREED** to recommend to the Parish Council to give a grant of £5000 to Dittisham Village Stores, to purchase a specific item, such as a fridge or freezer. It was agreed to propose that the Village Stores should identify what item will be purchased by the grant, according to their priority list. To afford the grant, **it was AGREED** to recommend to the Parish Council that £1000 of the 'Sick Leave' earmarked reserve be transferred to the General Reserve. The payment should be coded to 'Grant Other' and the overspend against the budget will be met by the General Reserve.
- 4.2. Car Park/Burial Ground Costs Consider allocation of funds in light of expected Car Park/Burial Ground costs (unbudgeted). It was noted that the current predicted commitment of £2000 would be met by the 'Professional Legal Fees' earmarked reserve. If costs to the Parish Council increase from £2000 to the worst position of £4000, it was proposed to allocate funds from the 'Parish Infrastructure' earmarked reserve.

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There was a discussion in which queries were raised on how other parties in the Parish will contribute their share of the invoices received, and on what time frame.

- **It was AGREED** to recommend to the Parish Council that the Parish Council pays the bills received and invoice the other parties for their share on a quarterly basis.
- **It was AGREED** that the Parish Council should have sight of estimates/quotes obtained for services before supplier invoices are issued and before they are paid.
- **ACTION: The Clerk** to receive advice as to whether invoices raised by the Parish Council to collect contributions from other parties should include VAT.
- **It was AGREED** to recommend to the Parish Council that a letter is written to the Project Managers detailing the points above, and that the Project Managers make the formal agreement on the process with all other parties.
- **It was AGREED** that due to its complexity, there would be benefit in establishing a new budget line/cost code for the Car Park/Burial project. The Clerk will investigate this.

5. Grant policy *Consider any recommendations on amendments to grant policy.* No amendments were made.
6. Clerk's hours *Review of Clerk's hours in relation to budgeting.* The Clerk had produced an end of quarter hours report, showing that no overtime had been worked in the quarter, but there was still an amount of Time Off in Lieu (TOIL) carried forward from Quarter 1, and unspent holiday allowance. **It was AGREED** to recommend to the Parish Council that the Clerk can carry over the 17.5 hours of TOIL and 8 hours of unspent holiday (equating to 10% of the annual holiday allowance) into the next financial year.
7. Opportunity to ask questions *On accounting systems, processes and procedures.*
  - It was noted that Dittisham Village Hall prefers to receive its 2026/27 grant before the end of its financial year which falls on the 31<sup>st</sup> April. Funds have been approved and the Clerk will action this.
  - The Clerk has yet to research alternatives to the NatWest savings accounts. It was noted that waiting for paper statements rather than having access to online banking delays accounting processes.
8. Next meeting *Agree dates for next meetings.* Not discussed.