

## DITCHLING PARISH COUNCIL

Ditchling Village Hall 18 Lewes Road Ditchling East Sussex BN6 8TT Tel: 01273 844733 Email: parishoffice@ditchling-pc.gov.uk Website: www.ditchlingpc.org.uk Parish Clerk: Sarah Mamoany Deputy Clerk: Derek Blackhall

## Minutes of the Finance Committee Meeting held in the Parish Office, Ditchling Village Hall, Lewes Road, on Monday 15<sup>th</sup> July at 7.00pm

Present: Cllr Orme (Chairman), Cllr McBeth, Cllr Smith, Cllr Madden, Cllr Farrands, the Clerk Mrs Sarah Mamoany and the Deputy Clerk, Mr Derek Blackhall

## Public Participation:

No members of the public were present

1.	Declarations of Interest – no declarations of interest were made.	
2.	No apologies for absence were received.	
3.	Minutes of the Finance meeting held on the 8 <sup>th</sup> October 2018 were <b>agreed</b> by the Commitee and	
•.	signed by the Chairman as a true and accurate record.	
4.	The end of year internal audit report was circulated and the following points noted:	
	<ul> <li>Internet payments – due to the process of bank payments being made by a single user (the Clerk), it was agreed that following the payments being made the Deputy Clerk (or Councillor in their absence) would sign off the payment schedule, checking it with the list of approved payments within a week of the payments being made. The Clerk was asked to check the position on signatories on the account and internet banking access.</li> <li>Risk Management Policy – it was noted the revised policy in the recommended format had been approved by the full Council on the 24<sup>th</sup> June 2019.</li> <li>Income – it was noted that the Finance Committee will meet at least twice a year. See</li> </ul>	Clerk DeputyClerk
	<ul> <li>item 8 in relation to annual charges.</li> <li>Asset Register – it was noted that the asset register needed to be updated and the format reviewed as per the auditors recommendations. It is possible that the current asset register value of £424,604.14 is incorrect and noted that perhaps the insurance value of items has been quoted instead. The figure of the Scout Hut for example that was noted at zero value has increased to £330,492. All Council assets should be listed at the cost price and stay at that figure unless they are disposed of, they do not depreciate or increase. This exercise needs to be fully completed by early 2020 and at least started by the interim audit due in November 2019.</li> </ul>	Clerk
5.	The financial report produced by Clerk and Deputy Clerk was circulated prior to the meeting. The following was noted:	
	<ul> <li>2018/19 The Council overspent by £7,683 shown on the figures from last year.</li> <li>Car Park expenditure was £27,039 to include the purchase of the car park land.</li> <li>It is important to note that the figures show an income of £112,000 from a loan which was never received.</li> <li>The Council have paid out around £44,000 over the past three years on the car park project which has been taken from general reserves.</li> <li>2019/20 The projected agreed budget included £125,00 Car Park Loan, £5,000 Loan Repayments, £50,000 Play Equipment Loan, £6,000 Burial Ground Extension, £12,000 NP Projects and Election £2,000 – a total of £200,000</li> <li>The projected budget signed off by the Council shows a deficit of £90,471.16</li> <li>Following work on the figures and by removing the above project costs it shows that the Council have a deficit figure of £6,521 for this current financial year, which would have to come from general reserves, savings on budgeted expenditure or from additional income.</li> </ul>	

•	It was noted therefore that the Council need to monitor their spending over the next 9 months carefully. The Clerk will produce quarterly income/expenditure reports for the full Council.	Clerk
•	It was noted that general reserves should be 6-9 months of the precept figure and it was recommended in the report that with the large projects the Council are looking to complete, this should be more in the region of 9 months, ie £65,000 Current general reserves are £54,518 as at 30.06.19	
The fol	lowing points were also discussed:	
•	Street lights – Cllr Madden to look into if the Lighting Committee had documentation relating to location of lights. Were the lights mapped on Parish On-Line. Playground Project – Cllr Smith noted that grants were currently being researched by Louise Everatt The Council needs to consider its priorities and also what can be undertaken within the	Cllr Madden
	officers time available.	
•	It was important to have correct records for the burial ground and the Clerk will investigate costings for getting this done.	Clerk
•	The Clerk was asked to produce figures in relation to the costs of taking out a Public Works Loan for the September Parish Council meeting.	Clerk
•	The Clerk was asked to confirm the date when the LDC executive committee meet in relation to a decision on the CIL funding application bids.	Clerk
•	Cllr McBeth to check with Mary Holman about value of Scout Hut	
6. The Cl	erk circulated the detailed receipts and payments cost centre report as at the 30.06.19. It	Cllr McBeth
was no	ted that most areas were currently within budget for the first quarter. Income from CIL and were higher than budget figures. This report will be circulated quarterly at Council	Clerk
Commi	r of reserves and earmarked reserves. Following the suggestions on the finance report the ttee discussed the earmarked reserves in detail and agreed they would make the following nendations to the full Council. The purpose of earmarked reserves: EMR Car Park – to be retained at £23,760 EMR Election - £2,846 to be returned to general reserves as no election was held this year and the next election will be in 2023. The Council will need to budget for the next four years in the region of £500 to build up the fund for any possible future election. EMR Lighting/Painting – the sum of £4,095.31 to be retained due to the high costs of maintenance on the parish street lights and possible repainting costs EMR Burial Ground Extension – the sum of £6,087 to be retained until the mapping work and further clearance work on the site to make it easier to maintain has been completed. EMR NP Projects – £9,470 be retained and renamed as Playground Project EMR Traffic Calming - £700 to be returned to general reserves EMR Grounds – currently £14,305 a new reserve for Tree Maintenance would be created with £4,000 and the balance of £10,305 returned to general reserves EMR CIL - £9,555 The CIL money received by LDC must be put in earmarked reserves and can only be spent on infrastructure projects. It was felt that the Playground Project was a good use for the CIL EMR CIL SDNP - £6,714 The CIL money received by SDNP must be be put in earmarked reserves and can only be spent on infrastructure projects. It was felt that the Playground Project was a good use for the CIL EMR Turner-Dumbrell Grant – This reserve is a grant received towards the installation of table tennis equipment within the playground project. With the above recommendations general reserves will increase from £54,518.70 to £68,369.70 which is in line with the recommended 9 months precept. EMR will decrease	

8.	Review hire charges and burial ground fees. It was noted that the Clerk had done some research in relation to burial ground charges and Ditchling were much lower than surrounding areas. This needed looking at in more detail together with the requirement of a burial ground policy which currently the Council does not have in place.	Clerk/Cllrs
	The sports hire charges were discussed and the Clerk will check as it was believed that annual increases had already been agreed on a percentage basis over the next few years.	Clerk
9.	Next meeting – 14 <sup>th</sup> October at 5.30pm	

The meeting closed at 8.30pm