

## HARBERTON PARISH COUNCIL

Meeting of the Finance Committee of Harberton Parish Council at 7.30pm on Tuesday 7<sup>th</sup> April 2025.  
Harbertonford Village Hall meeting room.

Present: Cllrs Beamish, Camp, Davies, Morris

Apologies: None

Not present: Cllr Butterworth

Clerk: Ms Radford

### Agenda

1. **Apologies** None received/were received as above. **It was RESOLVED** to sanction reasons for apologies
2. **Minutes** consider approval of the minutes of the previous meeting. The minutes of the last meeting were signed as an accurate record.
3. **Receive and review end of Quarter 4 reports**
  - 3.1. 2025/26 end of financial year bank reconciliation for independent review and signature of reconciliation and of bank statements Cllrs received the end of year (Quarter 4) bank reconciliation as prepared by the Clerk showing a balance of £46,025.63 including reserves. Cllrs reviewed the bank statements and checked that bank reconciliation figures agreed. **It was RESOLVED** to sign the reconciliation and bank statements, (signed by Cllr Camp).
  - 3.2. 2025/26 end of year budget report for review. Cllrs reviewed the end of quarter budget report and had the opportunity to ask questions and check figures. The income and expenditure figures agreed with the bank reconciliation. The document was read in conjunction with the reserves report, below.
  - 3.3. 2025/26 end of year reserves report for review Cllrs reviewed the reserves report, prepared by the Clerk, showing the level of earmarked reserves and general reserves that would be carried into the next quarter. The following reserves were approved:

	2025/26 Reserves end Q4	Additional monies allocated from the 2026/27 precept	Total Earmarked reserves at Beginning of 2026/27 Q1
Office equipment	500.00	250.00	750.00
Training	541.00	159.00	700.00
Elections	2,750.00	250.00	3000.00
Maintenance reserves (includes trees)	74.00	3926.00	4000.00
Parish Lengthsman project	4,000.00	1000.00	5000.00
Emergency planning	500.00	0.00	500.00
Website	277.68	322.32	600.00
DAAT Lighting Column	370.23	179.77	550.00
Neighbourhood Plan	743.00	0.00	743.00
Parish Council Grants Fund	1,000.00	1000.00	2000.00
Parish Defibrillators	950.00	300.00	1250.00
Subtotal earmarked reserves	<b>11,705.91</b>	<b>7387.09</b>	<b>19093.00</b>

Community Benefit Fund reserves	23,739.12	0.00	23,739.12
Total earmarked reserves	<b>35,445.03</b>		<b>42,832.12</b>
Amount in Parish Council Accounts at end of previous financial year (2025/26 Q4 bank rec)	46,025.63		
Remaining 'general reserves' calculation for 2025/26	<b>10580.60</b>		

It was noted that the General Reserve was on target to meet the Finance Committee's recommended value of £10,000 – £11,000 going into the next financial year, although with the rise in the budget, the Parish Council

may wish to increase the General Reserve. **It was RESOLVED** to recommend that the Parish Council should aim to have a General Reserve of £13400 (50% of the 2025/26 precept) by the end of the 2026/27 financial year and aim for the General Reserve to be £17275 (50% of the 2026/27 precept) by end of 2027/28 financial year. After discussion it was agreed to update the reserves policy to state that by the end of each financial year, the Parish Council should aim for the General Reserve to reach 50% of the previous year's precept; as exemplified above.

#### **4. Preparation of 2025/26 Annual Governance and Accountability Return**

- 4.1. Parish Council Register of Assets review value of assets at end of year (31/03/26) for approval by Parish Council. **It was RESOLVED** to recommend to the Parish Council that the Asset Register be updated to include emergency signage and post purchased for use on Harberton Playing Field. The updated Register of Assets would therefore be valued at £40,969.61.
- 4.2. 2025/26 Draft Accounting Statement for review Cllrs reviewed the draft accounting statement as prepared by the Clerk ahead of the annual audit and had the opportunity to ask questions and check figures. This was read against the Explanation of Variances, as below.
- 4.3. 2025/26 Explanation of Variances for review Cllrs reviewed the 2025/26 Explanation of Variances document alongside the Draft Accounting Statement, showing the draft accounting statements at the end of the year, detailing variance in income and expenditure as identified by the end of year budget report. Cllrs checked line items and explanations for variances, felt they fully understood the variances and approved the document for submission to the internal and external auditor.

#### **5. Review applications to the Community Benefit Fund and consider grant recommendations**

- 5.1. Eastleigh Litter Pickers An application was made from a Eastleigh residents for £91.92 to support the purchase cost of 4 litter pickers and hi viz vests for regular litter picking in Harberton lanes, after they have been cut back in the spring, and before becoming overgrown in the summer. Photographs of the litter pick will be posted online to discourage littering. **It was RESOLVED** to recommend to the full council that a grant of £91.92 be made on receipt of grant acceptance.
- 5.2. Any other applications received None

#### **6. Personnel Issues**

- 6.1. Consider Clerk overtime and holiday claims (if requested) The Finance Committee reviewed the Clerk's overtime and holiday tracker showing the clerk's use of 4.1 hours of Time Off in Lieu and all remaining 7.4 hours of holiday for the end of the 2025/26 financial year in quarter 4. No overtime was worked in the quarter. **It was RESOLVED** to recommend to the Parish Council approve the Clerk's request to carry 15.9 hours TOIL into the next quarter.
- 6.2. HR issues and management of role There was discussion between the Clerk, as employee and Finance Committee, as the committee with the role to advise the council on employment conditions and other personnel related matters.

#### **7. Confirmation of next meeting date 7:30pm Tuesday 7<sup>th</sup> July 2026.**