

| date | paid to | description | Total | Unrecoverable |
|------------|--|---|----------|---------------|
| | | | | VAT |
| 23/04/2021 | Came & Company | Insurance Premium | 411.84 | |
| 30/04/2021 | A Thom, Clerk | April salary and pension | 422.16 | |
| 04/05/2021 | Devon Association of Local Councils | Membership fee | 186.32 | |
| 12/05/2021 | Grounds Maintenance | Cemetery tidy up and April Churchyard cut | 210.00 | |
| 12/05/2021 | M Pearey, Parish Lengthsman Contractor | 31/1/21-24/4/21 | 200.00 | |
| 31/05/2021 | A Thom, Clerk | May salary and pension | 422.16 | |
| 08/06/2021 | Contractor | Cemetery Gate | 120.00 | |
| 11/06/2021 | Tindle Newspapers | Ground Maintenance Contract advert | 111.60 | |
| 30/06/2021 | A Thom, Clerk | June salary & pension | 421.96 | |
| 06/07/2021 | D Griffiths, Maintenance Contractor | Churchyard Wall & bus shelter cleans | 720.00 | |
| 14/07/2021 | Grounds Maintenance Contractor | Churchyard & Cemetery June cuts *1 | 210.00 | |
| 14/07/2021 | TJD Construction | Repair of Churchyard Wall | 183.36 | |
| 26/07/2021 | Institute of Cemetery & Crematorium Management | Right of Burial training | 162.00 | |
| 31/07/2021 | A Thom, Clerk | July salary, June overtime, pension | 527.68 | |
| 31/07/2021 | HMRC | July PAYE | 124.80 | |
| 24/08/2021 | ARCCAS, Grounds Maintenance Contractor | 29/7/21 Cemetery blue & yellow zones | 102.00 | |
| 31/08/2021 | A Thom, Clerk | August salary & pension | 422.16 | |
| 07/09/2021 | ARCCAS, Grounds Maintenance Contractor | 19/8/21 Cemetery blue & yellow zones | 102.00 | |
| 30/09/2021 | South Hams District Council | Sustainable Communities Locality Fund | 500.00 | |
| 30/09/2021 | A Thom, Clerk | September salary & pension | 421.96 | |
| 05/10/2021 | Dartmoor Tree Surgeons | Monterey Cyprus works and Removal of two cherries | 1,062.00 | 118.00 |
| 05/10/2021 | ARCCAS, Grounds Maintenance Contractor | Cemetery 2/9, 16/9, & 30/9 | 306.00 | 51.00 |
| 05/10/2021 | TJD Construction | Churchyard-School wall repair section of cock & hen | 428.66 | |
| 31/10/2021 | A Thom, Clerk | October salary & pension | 422.16 | |
| 02/11/2021 | Community Heartbeat Trust | Defibrillator Annual Support Agreement | 198.00 | |
| 02/11/2021 | Dartmoor Tree Surgeons | Removal of deadwood from cherry trees | 332.4 | |
| 02/11/2021 | ARCCAS, Grounds Maintenance Contractor | Churchyard Topping 30/9 | 240.00 | |
| 02/11/2021 | D Griffiths, Maintenance Contractor | Second wall clearance, A3122 bus shelter cleans, clearance around School staffroom wall | 628.00 | |
| 02/11/2021 | Playing Fields Committee | Grant for treeworks | 1,440.00 | |
| 30/11/2021 | A Thom, Clerk | November salary and approved overtime | 633.40 | |
| 30/11/2021 | HMRC | November PAYE | 150.20 | |

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| 14/12/2021 | A Thom, Clerk | Expenses Reimbursement CE27 | 224.03 | |
| 14/12/2021 | ARCCAS, Grounds Maintenance Contractor | Cemetery 14/10, all areas 28/10 | 222.00 | 37.00 |
| 14/12/2021 | ARCCAS, Grounds Maintenance Contractor | Churchyard final cut November 2021 | 576.00 | |
| 14/12/2021 | M Pearey, Parish Lengthsman | June - 30 October 20 hours | 400.00 | |
| 14/12/2021 | TJD Construction | Repair of Churchyard Wall | 283.20 | |
| 31/12/2021 | A Thom, Clerk | December salary and approved overtime | 506.66 | |
| 31/12/2021 | HMRC | December PAYE | 119.60 | |
| 31/01/2022 | A Thom, Clerk | January salary | 421.96 | |
| 28/02/2022 | A Thom, Clerk | February salary | 474.92 | |
| 28/02/2022 | HMRC | February PAYE | 112.00 | |
| 29/03/2022 | Cllr Rake | Councillor Allowance | 120.00 | |
| 29/03/2022 | Cllr Mallyon | Councillor Allowance | 120.00 | |
| 31/03/2022 | A Thom, Clerk | March salary, February overtime, & 21/22 backpay | 601.26 | |
| 31/03/2022 | HMRC | February PAYE | 142.60 | |
| | | Total payments | 18,511.86 | 901.04 |
| | | Deduct repaid grant paid by SHDC in error | 500.00 | |
| | | Total payments | 18,011.86 | |

Receipt and Return of £500 grant paid by SHDC in error

This value has been removed from both total receipts and total payments.

This action ensures that they represent true values.

This is consistent with feedback from the External Auditor regarding Dittisham Parish Council's 20/21 audit about a similar situation:

'Whilst the Practitioners' Guide is silent on the matter, it is our view that the true cost to the authority should be shown on a net basis. Accounting on a gross basis inflates the gross income and gross expenditure of the authority and can push the authority into a higher fee band than it would otherwise be in.'

