

ST JAMES, ISLE OF GRAIN, PARISH COUNCIL

M I N U T E S

23rd JANUARY 2018

**FINANCE COMMITTEE MEETING
HELD IN THE VILLAGE HALL AT
19:00**

Present:

Councillor Mrs V Cordier (Chairman)
Councillor J Driscoll
Councillor A Jones
Councillor Mrs J Valentine (Vice Chairman)
Councillor D Warrington

In Attendance:

Mrs Christine Gurr – Parish Clerk

Apologies for absence (received and accepted):

Councillor P E Ramsey: Prior commitment

(To avoid possible disqualification under the 6-month rule, Councillors must provide a reason for non-attendance)

F.18.01 Review of Receipts & Payments against budget to 31st December 2017 (9 months)

The Clerk presented the following documents for examination and discussion:

- Current Account Statement No 001/2018 dated 03/01/18
- Deposit Account Statement No. 001/2017 dated 02/10/17
- A financial report to 31st December 2017, *per* the following Appendices:
 - Appendix 1: Significant variances
 - Appendix 2: Payments
 - Appendix 3: Receipts
 - Appendix 4: Unapplied Capital
 - Appendix 5: Bank Reconciliation
 - Appendix 6: Unpresented cheques

Action/Comments Agreed:

Members accepted the reports with the following amendment:

- Payment to KCC dated 22/08/17 for £1,069 (for football posts, etc) is transferred from the Unapplied Capital account to the Rural Liaison Projects account.

F.18.02 Review of Current Debtors/Creditors

The Clerk presented a summary of current debtors and creditors which showed that the following amounts were outstanding at 31st December 2017:

- Garage Tenants - £948.33
- Outstanding Invoices - £5,273.13

ST JAMES, ISLE OF GRAIN, PARISH COUNCIL

- CC Judgment C03YP159 - £788.75

Action/Comments Agreed:

The reports were received, discussed and accepted with the following points highlighted and/or action agreed:

- Garage Tenant No. 4 – Send reminder and monitor
- Garage Tenant No. 10 - Send reminder and monitor
- Send reminder and/or monitor 2017/18 invoices as follows:
 - 2335
 - 2343
 - 2339
- CC Judgment – Write to debtor at the address to which the summons was served stating that full details of the debt will be displayed on the website on 1st April 2018.

F.18.03 Review of Hire Charges for 2018/19

The Clerk presented the following documents for examination and discussion:

- A draft schedule of Hire Charges for Parish Council Properties for 2018/19 to which the following note has been added:
 - *Note 10: PRS royalties will be payable for the public performance of music*
- A draft schedule of Supplementary Charges/Conditions for Parish Council Properties for 2018/19 to which the following note has been added:
 - *Note 10: PRS royalties will be payable for the public performance of music*

Action/Comments Agreed:

- It was proposed by Councillor Warrington, seconded by Councillor Driscoll, and agreed, to recommend to full Council that the schedules were accepted without amendment;
- Write to hirers informing them that PRS royalties will be payable from 1st April 2018;
- Agenda for January PC meeting.

19:54

Exclusion of the Press and Public

The Parish Council resolved that under Section 100A(4) of the Local Government Act 1972, the Press and Public be excluded from the meeting for the consideration of the following items on the grounds that they involve the likely disclosure of exempt information as defined in paragraph 1 in Part 1 of Schedule 12A of the Act.

F.18.04 Review of Salaries for 2018/19

A draft schedule of salary rates for 2018/19 was discussed.

Action/Comments Agreed:

It was proposed by Councillor Warrington, seconded by Councillor Driscoll, and agreed, to recommend to full Council that

ST JAMES, ISLE OF GRAIN, PARISH COUNCIL

salaries remain aligned as follows:

- The Clerk's salary aligned to The National Joint Council for Local Government Services (NJC) National Salary Award - SCP28 (a 2% increase from 01/04/18 is proposed but not yet confirmed);
- The Caretaker's salary aligned to the Government's National Living Wage which will be increased on 01/04/18.

19:58 ***The meeting was re-opened to the Press and Public.***

F.18.05 **Consideration of Budget for 2018/19**

The Clerk (and Responsible Financial Officer) presented draft budgets for 2018/19 and asked members to consider the following points:

- Confirmation has been received from Medway Council that they have continued to pass on to Parish Councils a proportion of the grant from Central Government for Localising Council Tax Support for 2018/19;
- The CTRS Grant for 2018/19 is £4,908;
- The Rural Liaison (Formula) Grant is £2,780;
- The tax base for 2018/19 has increased from 428.68 to 429.76;
- Central Government has confirmed that the proposal that Parish Councils are included in the requirement for a referendum if Council Tax increases in excess of 2% are imposed will not be implemented for the 2018/19 tax year.

Action/Comments Agreed:

- It was proposed by Councillor Mrs Cordier, seconded by Councillor Driscoll, and agreed, to recommend to full Council that the percentage increase be set at 6.81%;
- Agenda for January PC meeting;
- A vote of thanks was given to the Clerk for her very clear and concise presentation of the figures.

20:09 ***There being no further business, the meeting was closed.***

Signed:

Date:

30/01/2018

APPENDIX 1
ST JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2017/18
SIGNIFICANT VARIANCES TO 31 DECEMBER 2017

Payments Period:	9 Months
Target Percentage:	75%
Actual Percentage:	83%
Variance:	8%

The following significant variances occurred:

1.2	Insurance	84%	Annual Premium £4,594 paid 30/08/17
1.4	Stationery & Equipment	82%	Compliment Slips-£86/Photocopier Service & Cartridges-£515/General Stationery-£1,131
1.6	KALC & Subscriptions	90%	KALC-£350/KWT-£50/SLCC&ALCC-£215
1.7	Audit	88%	Internal Audit-£228/External Audit-£400
1.10	Miscellaneous	627%	VAT Payment-£4,015 (Mast Site)/Bank Charges-£64
1.11	Business Rates	0%	No further payments required following revaluation
1.13	Village Hall M&R	121%	See Page 7
1.16	Refunds & PRS	245%	Refund-£100/PRS-£635
1.17	General M&R	77%	See Page 8
1.20	Water	847%	Pavilion Water: Stage Payment to Southern Water £2,500 paid 25/07/17. Remaining £3,166 still being negotiated.
1.22	Capital Account	£55,922	See Page 4
1.23	Election Costs Reserve	£1,250	Reserve for unplanned local elections
1.25	Rural Liaison Projects	£1,584	Safety surface-£358/Pavilion Emergency Lights-£1,049

Receipts Period:	9 Months
Target Percentage:	75%
Actual Percentage:	46%
Variance:	-29%

The following significant variances occurred:

2.1	Capital Account Interest	74%	Deposit Account Interest-£312. No further payments due.
2.2	Wayleaves	94%	Wayleave payment of £15 due.
2.3	Miscellaneous	18%	Donations for: N/Board-£50/Memorial Bench-£129
2.4	Lettings	40%	General-£2,651/Surgery rent-£2,696
2.5	Garages Rent	67%	Rent arrears of £948
2.7	Whitehouse Agri. Rent	0%	New lease in preparation
2.8	Capital Account Receipts	£0	See Page 4
2.9	External Funding	£7,668	CTS Grant-£4,908/RL Grant-£2,760
2.10	Precept	£30,576	For information only (excluded from percentage calculation)

18/04 *102*

APPENDIX 2
ST JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2017/18
PAYMENTS TO 31 DECEMBER 2017

2016/17 Actual		2017/18 Budget	Total Spend to Date	%	Budget Remaining	VAT	Total Cost	Page No	See Note
Administration & General									
30,055	Salaries	30,568	23,580	77%	6,988	0.00	23,580.04	2	
5,454	Insurance	5,500	4,594	84%	906	0.00	4,594.17	3	1.2
1,872	Administration	2,100	1,054	50%	1,046	152.57	1,207.05	4	
2,400	Stationery & Equipment	2,100	1,732	82%	368	337.87	2,069.72	5	1.4
687	Telephone & Postage	800	534	67%	266	69.77	604.16	6	
645	KALC & Subscriptions	680	615	90%	65	70.00	685.00	7	1.6
934	Audit	1,000	881	88%	119	80.00	960.80	8	1.7
500	Section 137 Expenditure	510	216	42%	294	0.00	216.00	9	
150	Chairman's Allowance	160	40	25%	120	0.00	40.00	10	
569	Miscellaneous	650	4,079	627%	-3,429	0.00	4,078.73	11	1.10
43,266	Sub-Total	44,068	37,325	85%	6,743	710.21	38,035.67		
Village Hall									
742	Business Rates	600	0	0%	600	0.00	0.00	12	1.11
3,532	Gas	5,000	1,262	25%	3,738	190.78	1,452.79	13	
4,317	Village Hall M & R	4,200	5,095	121%	-895	887.91	5,982.46	14	1.13
1,072	Village Hall Electricity	1,600	751	47%	849	37.55	788.89	16	
280	Village Hall Water	300	89	30%	211	0.00	89.39	17	
100	Refunds & Perform Rights	300	735	245%	-435	127.03	862.18	18	1.16
10,043	Sub-Total	12,000	7,932	66%	4,068	1,243.27	9,175.71		
Pavillion & Open Spaces									
3,600	General Main't & Repairs	4,500	3,443	77%	1,057	474.68	3,917.75	19	1.17
0	Pavillion Main't & Repairs	500	135	27%	365	15.00	150.00	20	
0	Garages Main't & Repairs	500	0	0%	500	0.00	0.00	21	
238	Water	300	2,541	847%	-2,241	0.00	2,540.82	22	1.20
695	Electricity	800	392	49%	408	19.55	408.81	23	
4,533	Sub-Total	6,600	6,511	99%	89	509.23	7,017.38		
57,843	Total Revenue Spend	62,668	51,769	83%	10,900	2,463	54,228.76		
7,211	Capital Account	0	55,922		0	7,269.42	63,191.61	24	1.22
0	Election Costs Reserve	1,250	0	0%	1,250	0.00	0.00	25	1.23
647	Equipment Replacement	1,300	540	42%	760	108.00	648.01	26	
1,918	Rural Liaison Projects	0	1,584		0	316.80	1,900.80	27	1.25
67,619	Total Spend	65,218	109,815		12,909	10,156.93	119,969.18		
4,330	VAT Paid						N/A		
71,949	Cash Book Total						119,969.18		

APPENDIX 3
ST JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2017/18
RECEIPTS TO 31 DECEMBER 2017

2016/17 Actual		2017/18 Budget	Total Received to Date	%	Budget Remaining	VAT	Total Received	Page No	See Note
Administration & General									
418	Capital Account Interest	420	312	74%	108	0.00	312.20	2	2.1
256	Wayleaves	260	245	94%	15	0.00	245.46	3	2.2
7,369	Miscellaneous	1,000	179	18%	821	0.00	179.00	4	2.3
8,043	Sub-Total	1,680	737	44%	943	0.00	736.66		
Village Hall									
19,066	Lettings	13,400	5,347	40%	8,053	0.00	5,346.78	5	2.4
19,066	Sub-Total	13,400	5,347	40%	8,053	0.00	5,346.78		
Pavilion & Open Spaces									
6,811	Garages Rent	6,535	4,385	67%	2,150	877.15	5,262.00	7	2.5
0	Playing Field Rent	0	80		-80	0.00	80.00	13	
0	Whitehouse Agri. Rent	1,400	0	0%	1,400	0.00	0.00	14	2.7
6,811	Sub-Total	7,935	4,465	56%	3,470	877.15	5,342.00		
33,920	Total Revenue Receipts	23,015	10,548	46%	12,467	877.15	11,425.44		
38,650	Capital Account Receipts	0	0		0	0.00	0.00	15	2.8
7,678	External Funding		7,668		0	0.00	7,668.00	16	2.9
29,368	Precept		30,576		0	0.00	30,576.00	17	2.10
75,696	Total Other Receipts	23,015	38,244		12,467	877.15	49,669.44		
2,123	VAT Repayments		7,598				7,597.91	18	
111,739	Total Receipts	23,015	56,390		12,467	877.15	57,267.35		
7,682	VAT Paid								
97,769	Balance b/fwd 01/04/17						145,241.04		
7,190	Cash Book Total						202,508.39		

18/06 *VB*

APPENDIX 4
ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2017/18
UNAPPLIED CAPITAL AS AT 31 DECEMBER 2017

Date	Cheque/ Receipt	Supplier	Description	Payments £	Receipts £	Balance £
<i>Balance brought forward 01/04/16</i>						128,536.31
25/04/2017	122192	Kent County Council	Grounds maint equipment	£ 2,735.00		125,801.31
	122197	Mr Simon Green	V/Hall fencing etc	£ 4,363.00		121,438.31
07/06/2017	122211	Burden Bros Agri Ltd	John Deere 3036E Tractor	£ 14,300.00		107,138.31
27/06/2017	122215	Blakes Security	CP& tractor store barriers	£ 8,442.52		98,695.79
	122216	Burden Bros Agri Ltd	Flail mower WFM160	£ 2,715.00		95,980.79
25/07/2017	122228	C J Roofing	Pavilion roof-stage p/ment	£ 4,000.00		91,980.79
01/08/2017	122235	C J Roofing	Pavilion roof-final p/ment	£ 10,125.00		81,855.79
22/08/2017	122240	Blakes Security	H/Barriers- paint & signs	£ 1,692.00		80,163.79
	122241	Boyds Electrical Ltd	Upgrade to Floodlights	£ 1,490.00		78,673.79
	122244	Kent County Council	F/B Posts, tables etc	£ 1,069.00		77,604.79
30/08/2017	122250	Helga von der Holle	Refurbish V/H Bar area	£ 1,537.07		76,067.72
31/10/2017	122267	Blakes Security	H/Barriers-lock upgrade	£ 600.00		75,467.72
12/12/2017	122299	Blakes Security	Village Hall car park barrier	£ 2,853.60		72,614.12
						72,614.12
						72,614.12
						72,614.12
						72,614.12
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						72,614.12
			Totals	55,922.19	0.00	72,614.12

18/07 1/2

APPENDIX 5
ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2017/18
BANK RECONCILIATION AS AT 31 DECEMBER 2017

Previous £	<u>Cash Account Balance:</u>	Current £	£
145,241.04	2016/17 Balance brought forward	145,241.04	
53,182.82	Add: Receipts to 31/12/17	57,267.35	
198,423.86		202,508.39	
-97,280.85	Less: Payments to 31/12/17	-119,969.18	
101,143.01			Cash Account Balance: £82,539.21
	<u>Bank Balances:</u>		
	Current Account @ 31/12/17		
22,357.08	> as per Statement No. 001/2018 (attached)	-71.78	
	Deposit Account @ 30/09/17		
	> as per Statement No. 001/2017 (attached)	84,125.40	
	> Less: Transfer to Current	0.00	
	> Less: Transfer to Current	0.00	
84,125.40	Deposit Account @ 31/12/17	84,125.40	
106,482.48		84,053.62	
5,339.47	Less: Unpresented Cheques 31/12/17	1,513.81	
101,143.01		82,539.81	
0.00	Add:		
0.00	Less: Account adjustment	-0.60	
101,143.01			Bank Account Balance: £82,539.21
	<u>Accounts Reconciliation:</u>		
76,067.72	Unapplied Capital Account (see Page 4)	72,614.12	
1,250.00	Election Costs Reserve	1,250.00	
23,825.29	Revenue Account	8,675.09	
101,143.01			Accounts Reconciliation: £82,539.21

18/08/18

APPENDIX 6
ST JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2017/18
LIST OF UNPRESENTED CHEQUES AT 31 DECEMBER 2017

Cheque Number	Supplier/Payee	Amount £	VAT £	Total £	Date Signed
122289	KALC	62.74	6.57	69.31	28/11/17
122352	Dial Glass Ltd	118.00	23.60	141.60	12/12/17
122357	<i>Salaries & Expenses - see below</i>				
122358	Burden Bros Agri Ltd	395.00	79.00	474.00	12/12/17
122359	SLCC	215.00	0.00	215.00	12/12/17
122360	Reimburse: Mr A Butcher	22.30	0.00	22.30	12/12/17
	<i>Salaries & Expenses</i>	591.60	0.00	591.60	12/12/17

Totals	1,404.64	109.17	1,513.81
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18/09 *✓*