

# ST JAMES, ISLE OF GRAIN, PARISH COUNCIL

## M I N U T E S

18<sup>th</sup> OCTOBER 2022

FINANCE COMMITTEE MEETING  
HELD IN THE VILLAGE HALL AT  
19:10

**Present:**

Councillor P Blakeley  
Councillor Mrs V Cordier  
Councillor Mrs C Hardingham (Chairman)  
Councillor A Jones  
Councillor Mrs G Sands

**In Attendance:**

Mrs Christine Gurr – Parish Clerk

**Apologies for absence (received and accepted):**

Councillor D Warrington - On holiday

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

**F.22.14 Review of Bank Account Statements**

Members reviewed and discussed the following documents:

- Bank Reconciliation as at 30/09/22 (showing a £22 deficit in the bank account balance);
- List of Unpresented cheques as at 30/09/22
- Current Account (42334801)
  - 007/2022 to 04/07/22
  - 008/2022 to 03/08/22
  - 009/2022 to 03/09/22
  - 010/2022 to 03/10/22
- Deposit Account (42334836)
  - 001/2022: From 07/09/21 to 05/09/22

**Action/Comments Agreed:**

It was proposed by Councillor Mrs Cordier, seconded by Councillor Mrs Sands, and agreed, that the Bank Reconciliation and copy statements be accepted.

**F.22.15 Review of Receipts & Payments against budget to 30<sup>th</sup> September 2022 (6 months)**

Members reviewed and discussed the following documents:

- A financial report to 30<sup>th</sup> September 2022, per the following Appendices:
  - Appendix 1: Significant variances
  - Appendix 2: Payments
  - Appendix 3: Receipts
  - Appendix 4: Unapplied Capital
  - Appendix 5: Bank Reconciliation

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- Appendix 6: Unpresented cheques

## **Action/Comments Agreed:**

It was proposed by Councillor Blakeley, seconded by Councillor Jones, and agreed, that the above reports be accepted.

### **F.22.16 Review of Current Debtors/Creditors**

Members reviewed and discussed a summary of current debtors and creditors which showed that the following amounts were outstanding at 30<sup>th</sup> September 2022:

- Garage Tenants - £381.37;
- County Court Judgments - £1,179.80
- Invoices – £250.00

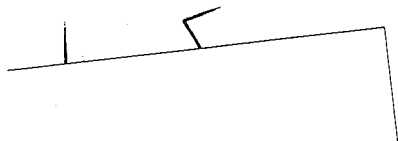
## **Action/Comments Agreed:**

The following points were highlighted and/or action agreed:

- Garages:
  - 2022/23
    - Tenant No 9 – Send reminder and monitor
    - Tenant No.14 – Send reminder and monitor
  - 2021/22
    - An amount of £956 remains outstanding for a former tenant but no action can be taken at this time owing to the lack of a current address for the debtor
- Invoices:
  - No action required at this time
- CC Judgments:
  - A Warrant of Execution to be entered in respect of Claim No. G12YJ422 for £1,179.80 (to be entered against the former address of the debtor).

**19:35** *There being no further business, the meeting was closed.*

Signed:



Date: 01/11/2022

**APPENDIX 1**  
**ST JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINANCIAL REPORT 2022/23**  
**SIGNIFICANT VARIANCES TO 30 SEPTEMBER 2022**

<b>Payments Period:</b>	<b>6 Months</b>
<b>Target Percentage:</b>	<b>50%</b>
<b>Actual Percentage:</b>	<b>58%</b>
<b>Variance:</b>	<b>8%</b>

**The following significant variances occurred:**

1.2	Insurance	102%	Annual premium paid 18/08/22
1.3	Administration	65%	Website-£413/Backup-£90/Accounts SW-£502/Gen-£958
1.4	Stationery & Equipment	63%	General-£864/Photocopier-£461
1.6	KALC & Subscriptions	57%	KALC-£48s/KWT-£50
1.7	Audit	73%	Internal Audit-£428/External Audit-£300
1.10	Miscellaneous	£126	Re-issue 122911-£30/Donation to CRUK-£96 (Beacon)
1.11	Business Rates	0%	No payments due following revaluation
1.13	Village Hall M&R	58%	See page 7
1.15	Village Hall Water	57%	5/12 supply to 05/07/22
1.17	General M&R	121%	See page 8
1.18	Pavilion M&R	82%	Electrical Testing-£410
1.22	Capital Account	£4,611	See Page 4
1.23	Election Costs Reserve	£2,400	Unspent allowance
1.24	Equipment Replacement	£1,300	Unspent allowance

<b>Receipts Period:</b>	<b>6 Months</b>
<b>Target Percentage:</b>	<b>50%</b>
<b>Actual Percentage:</b>	<b>50%</b>
<b>Variance:</b>	<b>0%</b>

**The following significant variances occurred:**

2.1	Capital Account Interest	8%	Deposit Account Interest-£8
2.3	Miscellaneous	122%	Donations-£346 (Beacon & Bench)/SSE Refund-£10/ Cancelled cheques-£133
2.4	Lettings	50%	General Lettings-£1,410/GP Surgery-£5,993
2.5	Garages Rent	58%	Rent arrears £381 (excludes bad debt of £956)
2.7	Whitehouse Agri Rent	0%	New agreement due in September 2022
2.8	Capital Account Receipts	£0	See Page 4
2.10	Precept	£47,099	For information only (excluded from percentage calculation)

**APPENDIX 2**  
**ST JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINANCIAL REPORT 2022/23**  
**PAYMENTS TO 30 SEPTEMBER 2022**

2021/22 Actual		2022/2023 Budget	Total Spend to Date	%	Budget Remaining	VAT	Total Cost	Page No	
<b>Administration &amp; General</b>									
35,252	Salaries	36,829	19,152	52%	17,677	0.00	19,151.76	2	
4,861	Insurance	5,000	5,104	102%	-104	0.00	5,103.85	3	1.2
1,828	Administration	3,000	1,963	65%	1,037	318.80	2,282.18	4	1.3
2,223	Stationery & Equipment	2,100	1,326	63%	774	265.16	1,591.04	6	1.4
707	Telephone & Postage	800	258	32%	542	0.00	257.55	7	
791	KALC & Subscriptions	800	452	57%	348	80.45	532.71	8	1.6
728	Audit	1,000	728	73%	272	60.00	787.90	9	1.7
700	Section 137 Expenditure	700	0	0%	700	0.00	0.00	10	
170	Chairman's Allowance	170	0	0%	170	0.00	0.00	11	
1,852	Miscellaneous	650	126	19%	524	0.00	126.00	12	1.10
<b>49,111</b>	<b>Sub-Total</b>	<b>51,049</b>	<b>29,109</b>	<b>57%</b>	<b>21,940</b>	<b>724.41</b>	<b>29,832.99</b>		
<b>Village Hall</b>									
0	Business Rates	0	0	0%	0	0.00	0.00	13	1.11
2,539	Gas	5,000	2,097	42%	2,903	357.99	2,454.79	14	
6,182	Village Hall M & R	5,000	2,895	58%	2,105	578.06	3,472.78	15	1.13
1,777	Village Hall Electricity	2,250	502	22%	1,748	116.17	618.37	16	
519	Village Hall Water	350	201	57%	149	0.00	200.76	17	1.15
540	Refunds & Perform Rights	900	150	17%	750	0.00	150.00	18	
<b>11,557</b>	<b>Sub-Total</b>	<b>13,500</b>	<b>5,844</b>	<b>43%</b>	<b>7,656</b>	<b>1,052.22</b>	<b>6,896.70</b>		
<b>Pavilion &amp; Open Spaces</b>									
4,985	General Main't & Repairs	5,000	6,068	121%	-1,068	1,116.12	7,184.33	19	1.17
341	Pavilion Main't & Repairs	500	410	82%	90	82.00	492.00	20	1.18
878	Garages Main't & Repairs	700	0	0%	700	0.00	0.00	21	
174	Water	300	54	18%	246	0.00	53.73	22	
813	Electricity	800	358	45%	442	17.90	376.39	23	
<b>7,191</b>	<b>Sub-Total</b>	<b>7,300</b>	<b>6,890</b>	<b>94%</b>	<b>410</b>	<b>1,216.02</b>	<b>8,106.45</b>		
<b>67,859</b>	<b>Total Revenue Spend</b>	<b>71,849</b>	<b>41,843</b>	<b>58%</b>	<b>30,006</b>	<b>2,993</b>	<b>44,836.14</b>		
743	Capital Account	0	4,611		0	922.15	5,532.88	24	1.22
0	Election Costs Reserve	2,400	0	0%	2,400	0.00	0.00	25	1.23
0	Equipment Replacement	1,300	0	0%	1,300	0.00	0.00	26	1.24
0	Rural Liaison Projects	0	0		0	0.00	0.00	27	
<b>68,603</b>	<b>Total Spend</b>	<b>75,549</b>	<b>46,454</b>		<b>33,706</b>	<b>3,914.80</b>	<b>50,369.02</b>		
3,706	VAT Paid						N/A		
<b>72,309</b>	<b>Cash Book Total</b>						<b>50,369.02</b>		

**APPENDIX 3**  
**ST JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINANCIAL REPORT 2022/23**  
**RECEIPTS TO 30 SEPTEMBER 2022**

2021/22 Actual		2022/23 Budget	Total Received to Date	%	Budget Remaining	VAT	Total Received	Page No	See Note
<b>Administration &amp; General</b>									
71	Capital Account Interest	100	8	8%	92	0.00	7.94	2	2.1
256	Wayleaves	260	1	0%	259	0.00	1.15	3	
1,795	Miscellaneous	400	489	122%	-89	20.54	509.64	4	2.3
<b>2,123</b>	<b>Sub-Total</b>	<b>760</b>	<b>498</b>	<b>66%</b>	<b>262</b>	<b>20.54</b>	<b>518.73</b>		
<b>Village Hall</b>									
14,887	Lettings	14,800	7,403	50%	7,397	49.67	7,453.11	5	2.4
<b>14,887</b>	<b>Sub-Total</b>	<b>14,800</b>	<b>7,403</b>	<b>50%</b>	<b>7,397</b>	<b>49.67</b>	<b>7,453.11</b>		
<b>Pavilion &amp; Open Spaces</b>									
6,746	Garages Rent	6,670	3,854	58%	2,816	754.38	4,608.51	7	2.5
0	Playing Field Rent	0	0	-	0	0.00	0.00	13	
1,220	Whitehouse Agri. Rent	1,220	0	0%	1,220	0.00	0.00	14	2.7
<b>7,966</b>	<b>Sub-Total</b>	<b>7,890</b>	<b>3,854</b>	<b>49%</b>	<b>4,036</b>	<b>754.38</b>	<b>4,608.51</b>		
<b>24,976</b>	<b>Total Revenue Receipts</b>	<b>23,450</b>	<b>11,756</b>	<b>50%</b>	<b>11,694</b>	<b>824.59</b>	<b>12,580.35</b>		
0	Capital Account Receipts	0	0	-	0	0.00	0.00	15	2.8
7,453	External Funding	0	0	-	0	0.00	0.00	16	
42,770	Precept	0	47,099	-	0	0.00	47,099.00	17	2.10
<b>50,223</b>	<b>Total Other Receipts</b>	<b>23,450</b>	<b>47,099</b>		<b>11,694</b>	<b>824.59</b>	<b>59,679.35</b>		
5,588	VAT Repayments		2,291				2,290.70	18	
<b>80,787</b>	<b>Total Receipts</b>	<b>23,450</b>	<b>61,145</b>		<b>11,694</b>	<b>824.59</b>	<b>61,970.05</b>		
1,592	VAT Paid								
49,727	Balance b/fwd 01/04/22						<b>59,796.72</b>		
<b>12,106</b>	<b>Cash Book Total</b>						<b>121,766.77</b>		

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**APPENDIX 4**  
**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINANCIAL REPORT 2022/23**  
**UNAPPLIED CAPITAL AS AT 30 SEPTEMBER 2022**

Date	Cheque/ Receipt Number	Supplier	Description	Payments	Receipts	Balance
				£	£	£
<b>Balance brought forward 01/04/22</b>						<b>45,489.93</b>
26/04/2022	122916	Blakes Sec. Sys. Ltd	Install PTC C/P barrier	£ 3,225.00		42,264.93
27/09/2022	122295	Managed Tech Corp	Toshiba 338cs MFP	£ 1,385.73		40,879.20
						40,879.20
						40,879.20
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						40,879.20
						40,879.20
						40,879.20
			<b>Totals</b>	<b>4,610.73</b>	<b>0.00</b>	<b>40,879.20</b>

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**APPENDIX 5**  
**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINANCIAL REPORT 2022/23**  
**BANK RECONCILIATION AS AT 30 SEPTEMBER 2022**

Previous £	<u>Cash Account Balance:</u>	Current £	£
59,796.72	2021/22 Balance brought forward	59,796.72	
<u>53,992.56</u>	Add: Receipts to 30/09/22	<u>61,970.05</u>	
113,789.28		121,766.77	
<u>-25,105.45</u>	Less: Payments to 30/09/22	<u>-50,369.02</u>	
<b>88,683.83</b>			<b><u>£71,397.75</u></b>
	<u>Bank Balances:</u>		
45,389.04	Current Account @ 30/09/22 > as per Statement No. 010/2022	30,078.55	
	Deposit Account @ 05/09/22 > as per Statement No. 001/2022	46,284.59	
	> Add:	0.00	
	> Less:	0.00	
<u>46,284.59</u>	Deposit Account @ 30/06/22	<u>46,284.59</u>	
91,673.63		76,363.14	
<u>3,224.40</u>	Less: Unpresented Cheques @ 30/09/22	<u>5,303.04</u>	
88,449.23		71,060.10	
212.60	Add: Cheques/Cash in hand	315.60	
22.00	Add: Untraced error	22.00	
0.00	Add: Bank error - Cheque No. 122939	0.01	
<u>0.00</u>	Add: Bank error - DDebit to EE 06/09/22	<u>0.04</u>	
<b>88,683.83</b>			<b><u>£71,397.75</u></b>
	<u>Accounts Reconciliation:</u>		
42,264.93	Unapplied Capital Account (see Page 4)	40,879.20	
2,400.00	Election Costs Reserve	2,400.00	
<u>44,018.90</u>	Revenue Account	<u>28,118.55</u>	
<b>88,683.83</b>			<b><u>£71,397.75</u></b>

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**APPENDIX 6**  
**ST JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINANCIAL REPORT 2022/23**

**LIST OF UNPRESENTED CHEQUES AT 30 SEPTEMBER 2022**

Cheque Number	Supplier/Payee	Amount £	VAT £	Total £	Date Signed
122951	HM Revenue & Customs	2,067.14	0.00	2,067.14	27/09/22
122952	Boyds Electrical Ltd	410.00	82.00	492.00	27/09/22
122953	Ms Deborah Gilliam	150.00	0.00	150.00	27/09/22
122954	Kent County Council	261.95	52.39	314.34	27/09/22
122955	LMIDB	30.73	0.00	30.73	27/09/22
122295	Managed Technology Corp. Ltd	1,385.73	277.15	1,662.88	27/09/22
122957	PKF Littlejohn LLP	300.00	60.00	360.00	27/09/22
122958	Viking Direct	188.29	37.66	225.95	27/09/22
<b>Totals</b>		<b>4,793.84</b>	<b>509.20</b>	<b>5,303.04</b>	

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