

ST JAMES, ISLE OF GRAIN, PARISH COUNCIL

MINUTES

18th APRIL 2023

FINANCE COMMITTEE MEETING
HELD IN THE VILLAGE HALL AT
19:26

Present:

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

In Attendance:

Mrs Christine Gurr – Parish Clerk
Councillor H Ogunfemi
Councillor T Sands
Councillor Mrs H von der Holle

Apologies for absence (received and accepted): None to receive.

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

F.23.07 Review of Bank Account Statements

Members reviewed and discussed the following documents:

- Bank Reconciliation as at 31/03/23
- List of Unpresented cheques as at 31/03/23
- Current Account (42334801)
 - 001/2023 to 03/01/23
 - 002/2022 to 03/02/23
 - 012/2022 to 03/03/23
 - 001/2023 to 03/04/23
- Deposit Account (42334836)
 - 001/2022: From 07/09/21 to 05/09/22
 - Online extract to 15/04/23

Action/Comments Agreed:

It was proposed by Councillor Jones, seconded by Councillor Warrington, and agreed, that the copy statements be accepted.

F.23.08 Review of Receipts & Payments against budget to 31st March 2023 (12 months)

Members reviewed and discussed the following documents:

- A financial report to 31st March 2023, per the following Appendices:
 - Appendix 1: Significant variances
 - Appendix 2: Payments
 - Appendix 3: Receipts
 - Appendix 4: Unapplied Capital

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- Appendix 5: Bank Reconciliation
- Appendix 6: Unpresented cheques

Action/Comments Agreed:

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

F.23.09 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 31st March 2023:

- Garage Tenants (2022/23) - £411.53;
- Garage Tenants (2021/22) - £ 956
- County Court Judgments - £1,179.80
- Invoices – £785.00

Action/Comments Agreed:

It was proposed by Councillor Blakeley, seconded by Councillor Mrs G Sands and agreed that:

- Garages (2022/23):
 - Tenant No 10 – Garage clearance ongoing. Pursue tenant for outstanding rent.
- Garages (2021/22)
 - Debt recovery on hold until current address for the debtor can be established.
- Invoices:
 - No action required at this time
- CC Judgments:
 - A Warrant of Execution to be entered in respect of Claim No. C03YP159 (if an up-to-date address can be obtained)

F.23.10 Appointment of Internal Auditor

Members reviewed and discussed the following documents:

- Email dated 22nd July 2022 from KALC enclosing a list of Independent Internal Auditors dated April 2021;
- Email dated 23rd July 2023 from Roxana Brammer recommending Martin Fielder-White;
- Email dated 26th March 2023 from Martin Fielder-White quoting £90;
- Quotation dated 15th March 2023 from Martin Thomas & Co quoting £400;
- Email dated 15th March 2023 from Lionel Robbins (recommended by Chris Fribbins) stating that he will not be available until June 2023.

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Action/Comments Agreed:

It was proposed by Councillor Mrs Cordier, seconded by Councillor Warrington, and agreed, to recommend to full council that Mr Martin Fielder-White be appointed as Independent Internal Auditor for the 2022/23 accounts.

19.44 ***There being no further business, the meeting was closed.***

Signed:

A handwritten signature consisting of a horizontal line with a small upward tick at the left end, and a vertical line extending downwards from the right end, with a small upward tick at the bottom.

Date: 6/6/2023

APPENDIX 1
ST JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2022/23
SIGNIFICANT VARIANCES TO 31 MARCH 2023

Payments Period:	12 months
Target Percentage:	100%
Actual Percentage:	107%
Variance:	7%

The following significant variances occurred:

1.1	Salaries	106%	NALC Salary Award backpay to 01/04/22
1.2	Insurance	102%	Annual premium paid 18/08/22
1.3	Administration	104%	Website-£593/Backup-£210/Accounts(Rialtas)-£752/Gen-£1,571
1.8	Section 137	136%	General donations-£450/St James' School-£500
1.11	Business Rates	0%	No payments due following revaluation
1.13	Village Hall M&R	119%	See page 7
1.15	Village Hall Water	161%	9/12 supply to 14/10/22
1.16	Refunds & Perform Rights	115%	PPL PRS-£739/Refunds-£300
1.17	General M&R	141%	See page 8
1.18	Pavilion M&R	212%	Electrical Testing-£410/Electrical Upgrades-£650
1.19	Garages M&R	177%	Door repair-£121/Door replacement-£1,120
1.22	Capital Account	£4,611	See Page 4
1.23	Election Costs Reserve	£2,400	Unspent allowance
1.24	Equipment Replacement	71%	Stihl Brushcutter-£583/Makita Lawnmower-£341


Receipts Period:	12 months
Target Percentage:	100%
Actual Percentage:	89%
Variance:	-11%

The following significant variances occurred:

2.1	Capital Account Interest	8%	Deposit Account Interest-£8
2.2	Wayleaves	99%	Annual payments received - No further payments due
2.3	Miscellaneous	369%	Donations-£496 (Beacon/Bench & Brushcutter)/SSE Refund-£589/Cancelled cheques-£164/Poppy Wreath-£20/SVH deposit error-£207
2.4	Lettings	81%	General Lettings-£3,339/GP Surgery-£11,625
2.5	Garages Rent	107%	Rent arrears £412 (excludes bad debt of £956)
2.7	Whitehouse Agri Rent	0%	No new agreement expected
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 31 MARCH 2023

2021/22 Actual		2022/2023 Budget	Total Spend to Date	%	Budget Remaining	VAT	Total Cost	Page No	
Administration & General									
35,252	Salaries	36,829	39,186	106%	-2,357	0.00	39,185.80	2	1.1
4,861	Insurance	5,000	5,104	102%	-104	0.00	5,103.85	3	1.2
1,828	Administration	3,000	3,126	104%	-126	468.12	3,594.31	4	1.3
2,223	Stationery & Equipment	2,100	1,881	90%	219	376.15	2,256.87	6	
707	Telephone & Postage	800	742	93%	58	0.00	741.64	7	
791	KALC & Subscriptions	800	760	95%	40	80.45	840.71	8	
728	Audit	1,000	728	73%	272	60.00	787.90	9	
700	Section 137 Expenditure	700	951	136%	-251	29.17	980.00	10	1.8
170	Chairman's Allowance	170	170	100%	0	0.00	170.00	11	
1,852	Miscellaneous	650	643	99%	8	58.00	700.50	12	
49,111	Sub-Total	51,049	53,290	104%	-2,241	1,071.89	54,361.58		
Village Hall									
0	Business Rates	0	0	0%	0	0.00	0.00	13	1.11
2,539	Gas	5,000	4,515	90%	485	804.18	5,318.97	14	
6,182	Village Hall M & R	5,000	5,953	119%	-953	1,186.81	7,139.84	15	1.13
1,777	Village Hall Electricity	2,250	1,385	62%	865	160.30	1,545.26	16	
519	Village Hall Water	350	562	161%	-212	0.00	561.99	17	1.15
540	Refunds & Perform Rights	900	1,039	115%	-139	147.84	1,187.02	18	1.16
11,557	Sub-Total	13,500	13,454	100%	46	2,299.13	15,753.08		
Pavilion & Open Spaces									
4,985	General Main't & Repairs	5,000	7,069	141%	-2,069	1,309.55	8,378.61	19	1.17
341	Pavilion Main't & Repairs	500	1,060	212%	-560	212.00	1,272.00	20	1.18
878	Garages Main't & Repairs	700	1,241	177%	-541	248.17	1,489.00	21	1.19
174	Water	300	112	37%	188	0.00	112.18	22	
813	Electricity	800	780	97%	20	38.93	758.49	23	
7,191	Sub-Total	7,300	10,262	141%	-2,962	1,808.65	12,010.28		
67,859	Total Revenue Spend	71,849	77,005	107%	-5,156	5,180	82,124.94		
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	924	71%	376	184.75	1,108.52	26	1.24
0	Rural Liaison Projects	0	0		0	0.00	0.00	27	
68,603	Total Spend	75,549	82,540		-2,380	6,286.57	88,766.34		
3,706	VAT Paid						N/A		
72,309	Cash Book Total						88,766.34		


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APPENDIX 3
ST JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2022/23
RECEIPTS TO 31 MARCH 2023

2021/22 Actual		2022/23 Budget	Total Received to Date	%	Budget Remaining	VAT	Total Received	Page No	See Note
Administration & General									
71	Capital Account Interest	100	8	8%	92	0.00	7.94	2	2.1
256	Wayleaves	260	256	99%	4	0.00	256.46	3	2.2
1,795	Miscellaneous	400	1,475	369%	-1,075	44.36	1,519.69	4	2.3
2,123	Sub-Total	760	1,740	229%	-980	44.36	1,784.09		
Village Hall									
14,887	Lettings	14,800	12,028	81%	2,772	93.78	15,157.48	5	2.4
14,887	Sub-Total	14,800	12,028	81%	2,772	93.78	15,157.48		
Pavilion & Open Spaces									
6,746	Garages Rent	6,670	7,130	107%	-460	1,409.65	8,539.67	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
7,966	Sub-Total	7,890	7,130	90%	760	1,409.65	8,539.67		
24,976	Total Revenue Receipts	23,450	20,898	89%	2,552	1,547.79	25,481.24		
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
50,223	Total Other Receipts	23,450	47,099		2,552	1,547.79	72,580.24		
5,588	VAT Repayments		3,581				3,581.26	18	
80,787	Total Receipts	23,450	71,578		2,552	1,547.79	76,161.50		
1,592	VAT Paid								
49,727	Balance b/fwd 01/04/22						59,796.72		
32,106	Cash Book Total						135,958.22		


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APPENDIX 4
ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2022/23
UNAPPLIED CAPITAL AS AT 31 MARCH 2023

Date	Cheque/ Receipt Number	Supplier	Description	Payments	Receipts	Balance
				£	£	£
Balance brought forward 01/04/22						45,489.93
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
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						40,879.20
						40,879.20
			Totals	4,610.73	0.00	40,879.20


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APPENDIX 5
ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2022/23
BANK RECONCILIATION AS AT 31 MARCH 2023

Previous £		Current £	£
	<u>Cash Account Balance:</u>		
59,796.72	2021/22 Balance brought forward	59,796.72	
<u>68,797.90</u>	Add: Receipts to 31/03/23	<u>76,161.50</u>	
128,594.62		135,958.22	
<u>-67,777.06</u>	Less: Payments to 31/03/23	<u>-88,766.34</u>	
60,817.56			
	<u>Cash Account Balance:</u>		<u>£47,191.88</u>
	<u>Bank Balances:</u>		
17,798.11	Current Account @ 31/03/23 > as per Statement No. 004/2023	6,939.40	
	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 @ 31/12/22	<u>46,284.59</u>	
64,082.70		53,223.99	
<u>3,493.79</u>	Less: Unpresented Cheques @ 31/12/22	<u>6,207.71</u>	
0,588.91		47,016.28	
206.60	Add: Cheques/Cash banked 28/03/23	175.60	
22.00	Add:	0.00	
0.01	Add:	0.00	
<u>0.04</u>	Add:	<u>0.00</u>	
60,817.56			
	<u>Bank Account Balance:</u>		<u>£47,191.88</u>
	<u>Accounts Reconciliation:</u>		
40,879.20	Unapplied Capital Account (see Page 4)	40,879.20	
2,400.00	Election Costs Reserve	2,400.00	
<u>17,538.36</u>	Revenue Account	<u>3,912.68</u>	
60,817.56			
	<u>Accounts Reconciliation:</u>		<u>£47,191.88</u>

APPENDIX 6
ST JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2022/23
LIST OF UNPRESENTED CHEQUES AT 31 MARCH 2023

Cheque Number	Supplier/Payee	Amount £	VAT £	Total £	Date Signed
122994	HM Revenue & Customs	2,258.91	0.00	2,258.91	28/03/23
122995	Blakes Security Systems Ltd	134.83	26.97	161.80	28/03/23
122996	Mr C Collingwood	150.00	0.00	150.00	28/03/23
122997	Garage Door Associates (GDA)	1,120.00	224.00	1,344.00	28/03/23
122998	Tuckwells	694.15	138.83	832.98	28/03/23
122999	Viking Direct	110.52	22.10	132.62	28/03/23
123000	Vision ICT Ltd	115.00	23.00	138.00	28/03/23
123001	1st Isle of Grain Brownies	50.00	0.00	50.00	28/03/23
123002	IoG Fete & Carnival Committee	50.00	0.00	50.00	28/03/23
123003	KSS Air Ambulance Trust	40.00	0.00	40.00	28/03/23
123004	Mrs S Pritchett	40.00	0.00	40.00	28/03/23
123005	Showin' Grain	50.00	0.00	50.00	28/03/23
123006	St George's Day Committee	50.00	0.00	50.00	28/03/23
123007	St James' CoE Primary Academy	500.00	0.00	500.00	28/03/23
BACS	World of Power	341.17	68.23	409.40	28/03/23
Totals		5,704.58	503.13	6,207.71	

