

ST JAMES, ISLE OF GRAIN, PARISH COUNCIL

MINUTES

28th JANUARY 2025

FINANCE COMMITTEE MEETING
HELD IN THE VILLAGE HALL AT
19:11

Present:

Councillor P Blakeley (Confidential)
Councillor Mrs G Sands
Councillor T Sands
Councillor Ms J Sharp
Councillor D Warrington

In Attendance:

Mrs Christine Gurr – Parish Clerk
Councillor A Jones
1 Member of the public

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

Councillor Mrs C Hardingham - Family commitment

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

F.25.01 Review of Bank Account Statements

Members reviewed and discussed the following documents:

- Bank Reconciliation as at 31/12/24
- List of Unpresented cheques as at 31/12/24
- Current Account (42334801)
 - 004/2024 to 03/04/24
 - 005/2024 to 03/05/24
 - 006/2024 to 03/06/24
 - 007/2024 to 03/07/24
 - 008/2024 to 03/08/24
 - 009/2024 to 03/09/24
 - 010/2024 to 03/10/24
 - 011/2024 to 04/11/24
 - 012/2024 to 03/12/24
 - 001/2025 to 03/01/25
- Deposit Account (42334836)
 - 001/20243: From 06/09/23 to 05/09/24
 - Online extract to 24/01/25

Action/Comments Agreed:

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

F.25.02 Review of Receipts & Payments against budget to 31st December 2024 (9 months)

Members reviewed and discussed the following documents:

ST JAMES, ISLE OF GRAIN, PARISH COUNCIL

- A financial report to 31st December 2024, *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:

It was proposed by Councillor Warrington, seconded by Councillor Ms Sharp, and agreed, that the above reports be accepted;

F.25.03

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 December 2024:

- Garage Tenants - £866.61;
- County Court Judgments - £1,179.80
- Invoices – £776.00
- Credit Notes - £10.20

Action/Comments Agreed:

The following points were highlighted and/or action agreed on proposition by Councillor Blakeley, seconded by Councillor Warrington:

- Garages:
 - Tenant Nos. 9 & 15 – Substantial payments since the report was compiled so no action is required
- Invoices:
 - No action required at this time
- CC Judgments:
 - No further action possible until the current address of the debtor has been obtained.

F.25.04

Review of Hire Charges for 2025/26

Members reviewed and discussed the following draft Schedules from 1st April 2025 to 31st March 2026 showing an increase of 2% (rounded up/down as appropriate):

- Hire Charges for Parish Council Properties;
- Supplementary Charges/Conditions for Hire of Parish Council Properties.

Action/Comments Agreed:

It was proposed by Councillor Ms Sharp, seconded by Councillor Warrington, and agreed, to recommend to full Council that:

- Hire Charges for the Village Hall remain the same as 2024/25;
- Hire Charges for Playing Field & Pavilion remain the same as 2024/25;

ST JAMES, ISLE OF GRAIN, PARISH COUNCIL

- Hire charges for Garages be increased by approximately 3% (rounded up or down as appropriate) to take account of the increased costs of maintaining the garages.

19:41

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.25.05

Review of Salaries for 2025/26

Members reviewed and discussed the schedule of Salary Rates for 2025/2026.

Action/Comments Agreed:

It was proposed by Councillor Blakeley, seconded by Councillor Warrington, and agreed unanimously, to recommend to full Council that the schedule of Salary Rates for 2025/2026 be accepted without amendment.

19:47

The Meeting was re-opened to the press and public

F.25.06

Consideration of Budget for 2025/26

Members reviewed and discussed the following documents:

- Report to Finance Committee dated 24th January 2025 compiled by RFO (Responsible Financial Officer – Christine Gurr) which highlighted the following points for consideration;
 - Following Medway Council's decision in 2022/23 to withdraw funding of £7,500 from this parish, a potential substantial rise in Precept for 2022/23 was avoided by using £5,000 from a carry-forward balance of £13,527;
 - Medway Council reinstated the Formula Grant (Rural Liaison Grant) of £3,600 in 2023/24 but there is no indication that this will be available in 2024/25 or beyond.
 - The predicted carry-forward balance at 31/03/25 is £10,424 which is comparable with the figure for 2023/24;
 - Utility costs continue to rise and an energy broker (Utility Aid) is seeking quotes from alternative suppliers on our behalf;
 - It is important to maintain a buffer in the budget to reduce the full effect of the loss of £7,500 in 2022/23, the effects of which are ongoing. That buffer will reduce each year until the full impact of the loss of income cannot be avoided and

ST JAMES, ISLE OF GRAIN, PARISH COUNCIL

a substantial increase in precept (tax) demands will then take effect;

- It would be prudent to introduce increases gradually each year rather than impose a substantial increase when the buffer has been exhausted;
 - The Tax Base for 2026/27 is likely to increase with additional properties within the parish that will attract Council Tax;
 - Consider that, although the Government has so far not capped Parish Council Tax demands, such capping can be introduced at any time.
- Draft Budget giving 4 Options for setting the Precept for 2025/26.

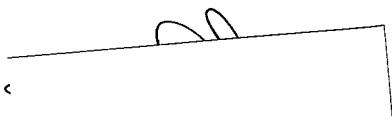
Action/Comments Agreed:

- It was proposed by Councillor Warrington, seconded by Councillor Blakeley, and agreed, to recommend to full Council that Option 1 of the draft budget proposing that the Precept be set at £70,229 be accepted;
- Option 1 sets a Precept per Band D Dwelling of £157.75 (an increase of £11.49 over 2024/25) and a percentage increase of 7.9% (a reduction of 7.88% over 2024/25);

19:54

There being no further business, the meeting was closed.

Signed:



Date:

25/2/2025

Finance Committee

25/04

28th January 2025

APPENDIX 1
ST JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2024/25
SIGNIFICANT VARIANCES TO 31 DECEMBER 2024

Payments Period:	9 Months
Target Percentage:	75%
Actual Percentage:	87%
Variance:	-12%

The following significant variances occurred:

1.1	Salaries	81%	Clerk's Annual Salary Award - backdated to 01/04/24
1.2	Insurance	105%	Annual premium renewal paid on 12/09/24
1.3	Administration	87%	POBox-£354/Website-£455/Backup-£180/Accounts(Rialtas)-£302/DPO-£150/Gen-£1,156
1.9	KALC & Subscriptions	91%	KALC-390/KWT-£99/SLCC-£240
1.10	Miscellaneous	169%	Foreshore bench-£350 (donations received from residents)/Summer Activities-£600/D-Day Event-£100 (donations from residents)/General-£50
1.11	Business Rates	0%	No payments due following revaluation
1.12	Gas	86%	Long-term contract ended in July 2023. New contract not yet in place.
1.13	Village Hall M&R	102%	See page 7
1.14	Village Hall Electricity	92%	Long-term contract ended in July 2023. New contract not yet in place.
1.15	Village Hall Water	16%	3 months supply to 17/04/24
1.16	Refunds & Perform Rights	121%	Hirers' refunds-£300/PPL PRS-£667
1.17	General M&R	80%	See page 8
1.18	Pavilion M&R	390%	Electrical repairs-£390/Roof Repair-£476/Cleaning materials-£583/Goal Post Brackets-£325/Locks & Keys-£175
1.19	Garages M&R	106%	Door repairs-£325
1.20	Water	94%	Overpayment on Pavilion-£184/Allotments-£63/LMIDB-£34
1.21	Electricity	245%	Pavilion-£1,132/Floodlights-£894/Garage-£518
1.22	Capital Account	£10,930	See Page 4
1.23	Election Costs Reserve	£2,605	Unspent allowance
1.24	Equipment Replacement	89%	Automatic paper shredder-£563/Stihl brushcutter-£600

Receipts Period:	9 Months
Target Percentage:	75%
Actual Percentage:	66%
Variance:	-9%

The following significant variances occurred:

2.1	Capital Account Interest	254%	Deposit Account Interest-£407
2.2	Wayleaves	99%	Annual payments received - No further payments due
2.3	Miscellaneous	419%	Bench donation-£420/D-Day Donations-£100/General-£105/Survey Fee-£1,050
2.4	Lettings	50%	General Lettings-£4,208/GP Surgery-£3,723
2.5	Garages Rent	72%	Rent arrears £867
2.7	Whitehouse Agri Rent	0%	No new agreement finalised
2.8	Capital Account Receipts	£0	See Page 4
2.9	External Funding	£27,844	NeuConnect Grant for Village Hall Roof
2.10	Precept	£63,591	For information only (excluded from percentage calculation)
2.11	VAT Repayments	£0	No digital claims submitted owing to delay in setting up Alpha Suite Accounts

APPENDIX 2
ST JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2024/25
PAYMENTS TO 31 DECEMBER 2024

2023/24 Actual		2024/2025 Budget	Total Spend to Date	%	Budget Remaining	VAT	Total Cost	Page No
Administration & General								
42,662	Salaries	43,946	35,611	81%	8,335	0.00	35,611.10	2
5,571	Insurance	5,600	5,875	105%	-275	0.00	5,874.98	4
3,265	Administration	3,000	2,598	87%	402	322.26	2,900.09	5
1,722	Stationery & Equipment	2,100	1,149	55%	951	224.67	1,373.45	7
782	Telephone & Postage	800	573	72%	227	0.00	573.25	8
796	KALC & Subscriptions	800	729	91%	71	97.88	827.30	9
409	Audit	1,000	94	9%	907	0.00	93.50	10
700	Section 137 Expenditure	700	204	29%	496	40.73	244.38	11
189	Chairman's Allowance	170	40	24%	130	0.00	40.00	12
569	Miscellaneous	650	1,100	169%	-450	46.00	1,146.00	13
56,664	Sub-Total	58,766	47,973	82%	10,793	731.54	48,684.05	
Village Hall								
0	Business Rates	0	0	0%	0	0.00	0.00	14
6,919	Gas	6,000	5,173	86%	827	793.24	5,965.86	15
7,279	Village Hall M & R	5,500	5,589	102%	-89	1,038.21	6,627.53	16
3,045	Village Hall Electricity	3,000	2,747	92%	253	144.64	2,891.55	17
611	Village Hall Water	500	81	16%	419	0.00	81.02	18
1,358	Refunds & Perform Rights	800	967	121%	-167	133.35	1,100.10	19
19,212	Sub-Total	15,800	14,557	92%	1,243	2,109.44	16,666.06	
Pavilion & Open Spaces								
7,468	General Main't & Repairs	6,000	4,811	80%	1,189	902.65	5,713.35	20
578	Pavilion Main't & Repairs	500	1,949	390%	-1,449	294.66	2,243.77	21
745	Garages Main't & Repairs	700	325	46%	375	65.00	390.00	22
499	Water	300	281	94%	19	0.00	281.18	23
919	Electricity	1,000	2,448	245%	-1,448	157.56	2,524.84	24
10,208	Sub-Total	8,500	9,814	115%	-1,314	1,419.87	11,153.14	
86,085	Total Revenue Spend	83,066	72,343	87%	10,723	4,261	76,503.25	
5,020.00	Capital Account	0	10,930		0	2,186.00	13,116.00	25
0.00	Election Costs Reserve	2,605	0	0%	2,605	0.00	0.00	26
0.00	Equipment Replacement	1,300	1,163	89%	137	232.59	1,395.54	27
0.00	Rural Liaison Projects	0	0		0	0.00	0.00	28
91,105	Total Spend	86,971	84,436		13,465	6,679.44	91,014.79	
6,417	VAT Paid						N/A	
97,522	Cash Book Total						91,014.79	

APPENDIX 3
ST JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2024/25
RECEIPTS TO 31 DECEMBER 2024

2023/24 Actual		2024/25 Budget	Total Received to Date	%	Budget Remaining	VAT	Total Received	Page No	See Note
Administration & General									
146	Capital Account Interest	160	407	254%	-247	0.00	406.61	2	2.1
256	Wayleaves	260	256	99%	4	0.00	256.46	3	
2,500	Miscellaneous	400	1,675	419%	-1,275	0.00	1,675.00	4	2.3
2,902	Sub-Total	820	2,338	285%	-1,518	0.00	2,338.07		
Village Hall									
16,160	Lettings	15,750	7,834	50%	7,916	67.51	7,998.82	5	2.4
16,160	Sub-Total	15,750	7,834	50%	7,916	67.51	7,998.82		
Pavilion & Open Spaces									
6,353	Garages Rent	6,810	4,881	72%	1,929	976.83	5,858.22	7	6
0	Playing Field Rent	0	450	-	-450	0.00	450.00	13	
0	Whitehouse Agri. Rent	0	0	-	0	0.00	0.00	14	2.7
6,353	Sub-Total	6,810	5,331	78%	1,479	976.83	6,308.22		
25,415	Total Revenue Receipts	23,380	15,503	66%	7,877	1,044.34	16,645.11		
0	Capital Account Receipts	0	0	-	0	0.00	0.00	15	2.8
3,636	External Funding	0	27,844	-	0	0.00	27,843.60	16	2.9
54,728	Precept	0	63,591	-	0	0.00	63,591.00	17	2.10
58,364	Total Other Receipts	23,380	91,435		7,877	1,044.34	108,079.71		
0	VAT Repayments		0				0.00	18	
83,779	Total Receipts	23,380	106,938		7,877	1,044.34	108,079.71		
1,439	VAT Paid								
47,192	Balance b/fwd 01/04/24						34,888.00		
132,410	Cash Book Total						142,967.71		

APPENDIX 5
ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2024/25
BANK RECONCILIATION AS AT 31 DECEMBER 2024

Previous £	<u>Cash Account Balance:</u>	Current £	£
47,191.88	2023/24 Balance brought forward	34,888.49	
<u>85,218.56</u>	Add: Receipts to 31/12/24	<u>108,079.71</u>	
132,410.44		142,968.20	
<u>-97,521.95</u>	Less: Payments to 31/12/24	<u>-91,014.79</u>	
34,888.49			<u>£51,953.41</u>
	<u>Bank Balances:</u>		
	Current Account @ 31/12/24		
1,266.62	> as per Statement No. 001/2025	18,883.51	
	Deposit Account @ 05/09/24		
	> as per Statement No. 001/2024	34,837.46	
	> Add:	0.00	
	> Less:	0.00	
<u>41,430.85</u>	Deposit Account @ 31/12/24	<u>34,837.46</u>	
42,697.47		53,720.97	
<u>7,884.85</u>	Less: Unpresented Cheques @ 31/12/24	<u>1,721.86</u>	
34,812.89		51,999.11	
75.60	Less: Bank error - 123111 (06/06/24)	-0.80	
0.00	Less: Bank error - 123143 (23/09/24)	-0.50	
0.00	Less: Untraced error	-44.40	
<u>0.00</u>	Add:	<u>0.00</u>	
34,888.49			<u>£51,953.41</u>
	<u>Accounts Reconciliation:</u>		
35,859.20	Unapplied Capital Account (see Page 4)	24,929.20	
0.00	Earmarked Reserves (NeuConnect Grant)	27,843.60	
2,605.00	Election Costs Reserve	2,605.00	
<u>-375.71</u>	Revenue Account	<u>-3,424.39</u>	
38,088.49			<u>£51,953.41</u>

26

