

# ST JAMES, ISLE OF GRAIN, PARISH COUNCIL

## M I N U T E S

15<sup>th</sup> APRIL 2025

FINANCE COMMITTEE MEETING  
HELD IN THE VILLAGE HALL AT  
19:08

**Present:**

Councillor P Blakeley  
Councillor Mrs C Hardingham (Chairman)  
Councillor Ms J Sharp  
Councillor D Warrington (Vice Chairman)

**In Attendance:**

Mrs Christine Gurr – Parish Clerk

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

Councillor Mrs G Sands

- Prior commitment

Councillor T Sands

- Prior commitment

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

**F.25.07 Review of Bank Account Statements**

Members reviewed and discussed the following documents:

- Bank Reconciliation as at 31/03/25
- List of Unpresented cheques as at 31/03/25
- Current Account (42334801)
  - 001/2025 to 03/01/25
  - 002/2025 to 03/02/25
  - 003/2025 to 03/03/25
  - 004/2025 to 04/04/25
- Deposit Account (42334836)
  - 001/2025: From 06/09/24 to 05/09/25
- Online extract to 31/03/25

**Action/Comments Agreed:**

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

**F.25.08 Review of Receipts & Payments against budget to 31<sup>st</sup> March 2025 (12 months)**

Members reviewed and discussed the following documents:

- A financial report to 31<sup>st</sup> March 2025, *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



# ST JAMES, ISLE OF GRAIN, PARISH COUNCIL

## ***Action/Comments Agreed:***

It was proposed by Councillor Mrs Hardingham, seconded by Councillor Ms Sharp, and agreed, that the above reports be accepted.

**F.25.09**

## **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 31<sup>st</sup> March 2025:

- Garage Tenants - £529.59;
- County Court Judgments - £1,179.80
- Invoices – £780.90
- Credit Notes - £260.20

## ***Action/Comments Agreed:***

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

- Garages:
  - No action required at this time
- Invoices:
  - No action required at this time
- CC Judgments:
  - No further action possible until the current address of the debtor has been obtained.

**F.25.10**

## **Appointment of Internal Auditor for 2024/25**

Members reviewed the following documents:

- Email dated 1<sup>st</sup> April 2025 from Mazars LLP stating that the 2024/25 AGAR must be submitted by 30<sup>th</sup> June 2025;
- Email dated 12<sup>th</sup> April 2025 from Martin Fielder-White (Internal Auditor for 2023/24) stating that he is available to carry out the internal audit for 2024/25.

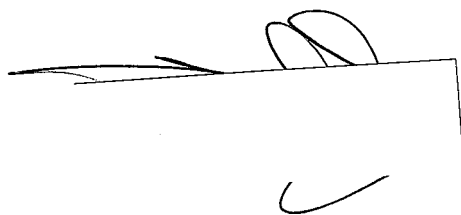
## ***Action/Comments Agreed:***

It was proposed by Councillor Blakeley, seconded by Councillor Ms Sharp, and agreed, to appointment Mr Martin Fielder-White to carry out the internal audit of the 2024/25 Parish Council Accounts to meet the 30<sup>th</sup> June 2025 deadline for AGAR submission.

**19:27**

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

**Signed:**



**Date:**

6/5/2025



**APPENDIX 1**  
**ST JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINANCIAL REPORT 2024/25**  
**SIGNIFICANT VARIANCES TO 31 MARCH 2025**

<b>Payments Period:</b>	<b>12 Months</b>
<b>Target Percentage:</b>	<b>100%</b>
<b>Actual Percentage:</b>	<b>121%</b>
<b>Variance:</b>	<b>-21%</b>

**The following significant variances occurred:**

1.1	Salaries	110%	Clerk's Annual Salary Award - backdated to 01/04/24 Increased payments to cover staff sick leave
1.2	Insurance	105%	Annual premium renewal paid on 12/09/24
1.5	Telephone & Postage	109%	Telephone/Broadband-£680/Postage-£188
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	205%	Thirteen months supply - new contract commenced 18/03/25.
1.13	Village Hall M&R	133%	See page 7
1.14	Village Hall Electricity	131%	Fourteen months supply - new contract commenced 18/03/25.
1.16	Refunds & Perform Rights	121%	Hirers' refunds-£300/PPL PRS-£667
1.17	General M&R	117%	See page 8
1.18	Pavilion M&R	395%	Electrical repairs-£390/Roof Repair-£476/Cleaning materials-£583/Goal Post Brackets-£325/Locks & Keys-£203
1.20	Water	115%	Pavilion-£228 (including overpayment)/LMIDB-£34 Allotments-£83
1.21	Electricity	322%	Fourteen months supply - new contract commenced 18/03/25. Pavilion-£1,517/Floodlights-£998/Garage-£706
1.22	Capital Account	£13,201	See Page 4
1.23	Election Costs Reserve	£2,605	Unspent allowance
1.24	Equipment Replacement	89%	Automatic paper shredder-£563/Stihl brushcutter-£600
1.25	External Funding	89%	Village Hall Roof-£21,050/Soffits (materials only)-£1523

<b>Receipts Period:</b>	<b>12 Months</b>
<b>Target Percentage:</b>	<b>100%</b>
<b>Actual Percentage:</b>	<b>119%</b>
<b>Variance:</b>	<b>19%</b>

**The following significant variances occurred:**

2.1	Capital Account Interest	254%	Deposit Account Interest-£407
2.3	Miscellaneous	454%	Bench donation-£420/D-Day Donations-£100/General-£105/Survey Fee-£1,050/Unpresented cheques-£140
2.4	Lettings	112%	General Lettings-£4,918/GP Surgery-£12,763 (includes utilities-£2,558)
2.5	Garages Rent	102%	Rent arrears £530
2.7	Whitehouse Agri Rent	0%	Potential new agreement on hold.
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 MARCH 2025**

2023/24 Actual		2024/2025 Budget	Total Spend to Date	%	Budget Remaining	VAT	Total Cost	Page No	
<b>Administration &amp; General</b>									
42,662	Salaries	43,946	48,198	110%	-4,252	0.00	48,198.07	2	1.1
5,571	Insurance	5,600	5,875	105%	-275	0.00	5,874.98	4	1.2
3,265	Administration	3,000	3,140	105%	-140	420.78	3,561.15	5	
1,722	Stationery & Equipment	2,100	1,666	79%	434	328.12	1,994.14	7	
782	Telephone & Postage	800	868	109%	-68	0.00	868.44	8	1.5
796	KALC & Subscriptions	800	779	97%	21	97.88	877.30	9	
409	Audit	1,000	409	41%	592	63.00	471.50	10	
700	Section 137 Expenditure	700	700	100%	0	40.73	740.38	11	
189	Chairman's Allowance	170	170	100%	0	0.00	170.00	12	
569	Miscellaneous	650	1,100	169%	-450	46.00	1,146.00	13	1.10
<b>56,664</b>	<b>Sub-Total</b>	<b>58,766</b>	<b>62,905</b>	<b>107%</b>	<b>-4,139</b>	<b>996.51</b>	<b>63,901.96</b>		
<b>Village Hall</b>									
0	Business Rates	0	0	0%	0	0.00	0.00	14	1.11
6,919	Gas	6,000	12,307	205%	-6,307	2,220.04	14,526.68	15	1.12
7,279	Village Hall M & R	5,500	7,337	133%	-1,837	1,357.72	8,694.58	16	1.13
3,045	Village Hall Electricity	3,000	3,922	131%	-922	203.40	4,125.41	17	1.14
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	1.16
<b>19,212</b>	<b>Sub-Total</b>	<b>15,800</b>	<b>24,613</b>	<b>156%</b>	<b>-8,813</b>	<b>3,914.51</b>	<b>28,527.79</b>		
<b>Pavilion &amp; Open Spaces</b>									
7,468	General Main't & Repairs	6,000	7,015	117%	-1,015	1,343.48	8,358.33	20	1.17
578	Pavilion Main't & Repairs	500	1,977	395%	-1,477	300.26	2,277.37	21	1.18
745	Garages Main't & Repairs	700	325	46%	375	65.00	390.00	22	
499	Water	300	311	104%	-11	0.00	311.25	23	1.20
919	Electricity	1,000	3,140	314%	-2,140	196.18	3,335.87	24	1.21
<b>10,208</b>	<b>Sub-Total</b>	<b>8,500</b>	<b>12,768</b>	<b>150%</b>	<b>-4,268</b>	<b>1,904.92</b>	<b>14,672.82</b>		
<b>86,085</b>	<b>Total Revenue Spend</b>	<b>83,066</b>	<b>100,287</b>	<b>121%</b>	<b>-17,221</b>	<b>6,816</b>	<b>107,102.57</b>		
5,020.00	Capital Account	0	13,201		0	2,640.20	15,841.20	25	1.22
0.00	Election Costs Reserve	2,605	0	0%	2,605	0.00	0.00	26	1.23
0.00	Equipment Replacement	1,300	1,163	89%	137	232.59	1,395.54	27	1.24
0.00	External Funding	27,844	22,573	81%	5,271	4,514.72	27,088.21	28	1.25
<b>91,105</b>	<b>Total Spend</b>	<b>114,815</b>	<b>137,224</b>		<b>-9,208</b>	<b>14,203.45</b>	<b>151,427.52</b>		
<b>6,417</b>	<b>VAT Paid</b>						<b>N/A</b>		
<b>97,522</b>	<b>Cash Book Total</b>						<b>151,427.52</b>		

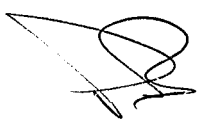
**APPENDIX 3**  
**ST JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINANCIAL REPORT 2024/25**  
**RECEIPTS TO 31 MARCH 2025**

2023/24 Actual		2024/25 Budget	Total Received to Date	%	Budget Remaining	VAT	Total Received	Page No	See Note
<b>Administration &amp; General</b>									
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	1,815	454%	-1,415	0.00	1,815.00	4	2.3
<b>2,902</b>	<b>Sub-Total</b>	<b>820</b>	<b>2,478</b>	<b>302%</b>	<b>-1,658</b>	<b>0.00</b>	<b>2,478.07</b>		
<b>Village Hall</b>									
16,160	Lettings	15,750	17,681	112%	-1,931	136.99	17,817.82	5	2.4
<b>16,160</b>	<b>Sub-Total</b>	<b>15,750</b>	<b>17,681</b>	<b>112%</b>	<b>-1,931</b>	<b>136.99</b>	<b>17,817.82</b>		
<b>Pavilion &amp; Open Spaces</b>									
6,353	Garages Rent	6,810	6,943	102%	-133	1,389.28	8,332.56	7	2.5
0	Playing Field Rent	0	650	-	-650	0.00	650.00	13	
0	Whitehouse Agri. Rent	0	0	-	0	0.00	0.00	14	2.7
<b>6,353</b>	<b>Sub-Total</b>	<b>6,810</b>	<b>7,593</b>	<b>112%</b>	<b>-783</b>	<b>1,389.28</b>	<b>8,982.56</b>		
<b>25,415</b>	<b>Total Revenue Receipts</b>	<b>23,380</b>	<b>27,752</b>	<b>119%</b>	<b>-4,372</b>	<b>1,526.27</b>	<b>29,278.45</b>		
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
<b>58,364</b>	<b>Total Other Receipts</b>	<b>23,380</b>	<b>91,435</b>		<b>-4,372</b>	<b>1,526.27</b>	<b>120,713.05</b>		
0	VAT Repayments		0				0.00	18	2.11
<b>83,779</b>	<b>Total Receipts</b>	<b>23,380</b>	<b>119,187</b>		<b>-4,372</b>	<b>1,526.27</b>	<b>120,713.05</b>		
1,439	VAT Paid								
47,192	Balance b/fwd 01/04/24						<b>34,888.49</b>		
<b>12,410</b>	<b>Cash Book Total</b>						<b>155,601.54</b>		



**APPENDIX 4**  
**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINANCIAL REPORT 2024/25**  
**UNAPPLIED CAPITAL AS AT 31 MARCH 2025**

Date	Cheque/ Receipt Number	Supplier	Description	Payments	Receipts	Balance
				£	£	£
Balance brought forward 01/04/24						35,859.20
24/09/2024	123149	B N Pumps Ltd	Mutrator Pump/cabling	£ 10,930.00		24,929.20
04/02/2025	123178	Panache Audio	PA System for V/H	£ 2,271.00		22,658.20
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**APPENDIX 5**  
**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**FINANCIAL REPORT 2024/25**  
**BANK RECONCILIATION AS AT 31 MARCH 2025**

Previous £		Current £	£
	<b><u>Cash Account Balance:</u></b>		
34,888.49	2023/24 Balance brought forward	34,888.49	
108,079.71	Add: Receipts to 31/03/25	120,713.05	
142,968.20		155,601.54	
-91,014.79	Less: Payments to 31/03/25	-151,427.52	
<b>51,953.41</b>			
	<b><u>Cash Account Balance:</u></b>		<b><u>£4,174.02</u></b>
	<b><u>Bank Balances:</u></b>		
18,883.51	Current Account @ 31/03/25 > as per Statement No. 004/2025	7,974.64	
	Deposit Account @ 05/03/25 > as per Statement No. 001/2025	10,837.46	
	> Less: Transfer to Current A/C - 14/03/26	-5,000.00	
	> Less:		
34,837.46	Deposit Account @ 31/12/24	5,837.46	
53,720.97		13,812.10	
1,721.86	Less: Unpresented Cheques @ 31/03/25	9,786.18	
1,999.11		4,025.92	
-0.80	Less: Bank error - 123111 (06/06/24)	-0.80	
-0.50	Less: Bank error - 123143 (23/09/24)	-0.50	
-44.40	Less: Untraced error	-65.80	
0.00	Add: Cash deposit - 31/03/25	215.20	
<b>51,953.41</b>			
	<b><u>Bank Account Balance:</u></b>		<b><u>£4,174.02</u></b>
	<b><u>Accounts Reconciliation:</u></b>		
24,929.20	Unapplied Capital Account (see Page 4)	22,658.20	
27,843.60	Earmarked Reserves (NeuConnect Grant)	5,270.11	
2,605.00	Election Costs Reserve	2,605.00	
-3,424.39	Revenue Account	-26,359.29	
<b>1,953.41</b>			
	<b><u>Accounts Reconciliation:</u></b>		<b><u>£4,174.02</u></b>

### LIST OF UNPRESENTED CHEQUES AT 31 MARCH 2025

	Supplier/Payee	Amount £	VAT £	Total £	Date Signed
5	KALC	140.00	28.00	168.00	25/02/25
3	<i>Salaries &amp; Expenses - see below</i>				31/03/25
0	<i>Salaries &amp; Expenses - see below</i>				31/03/25
0	<i>Salaries &amp; Expenses - see below</i>				31/03/25
	HM Revenue & Customs	2,789.94	0.00	2,789.94	31/03/25
	KCS (CSG Global Education Ltd)	144.16	28.83	172.99	31/03/25
	Managed Technology Corp Ltd	63.70	12.74	76.44	31/03/25
	Reimburse: Cllr A Jones	55.15	11.04	66.19	31/03/25
	Safeplay Playground Services Ltd	625.00	125.00	750.00	31/03/25
	Tuckwells	1,579.15	315.83	1,894.98	31/03/25
	Viking Direct	167.00	33.40	200.40	31/03/25
	<i>Cancelled</i>				
	Vision ICT Ltd	50.00	10.00	60.00	31/03/25
	1st Isle of Grain Brownies	50.00	0.00	50.00	31/03/25
	Friends of Grain Coastal Park	100.00	0.00	100.00	31/03/25
	Grain Fete Committee	50.00	0.00	50.00	31/03/25
	Grain Vets FC	50.00	0.00	50.00	31/03/25
	PCC of Grain (Xmas Tree Elect)	50.00	0.00	50.00	31/03/25
	St George's Day Committee	50.00	0.00	50.00	31/03/25
	Showin' Grain	100.00	0.00	100.00	31/03/25
	UJ Community Partnership	81.00	0.00	81.00	31/03/25
	wHoo Cares	50.00	0.00	50.00	31/03/25
	SS Gas Ltd	1,862.95	372.59	2,235.54	18/03/25
	EE Broadband	51.73	0.00	51.73	23/03/25
	<i>Salaries</i>	486.10	252.87	738.97	
	<b>Totals</b>	<b>8,595.88</b>	<b>1,190.30</b>	<b>9,786.18</b>	