

ST JAMES, ISLE OF GRAIN, PARISH COUNCIL

M I N U T E S

21st APRIL 2026

**FINANCE COMMITTEE MEETING
HELD IN THE VILLAGE HALL AT
19:06**

Present:

Councillor P Blakeley
Councillor A Jones
Councillor Mrs S Malone
Councillor Mrs G Sands (Chairman)

In Attendance:

Mrs Christine Gurr – Parish Clerk
Councillor Mrs L Giddy

Apologies for absence (received and accepted):

Councillor Mr T Sands - Unwell
Councillor Ms J Sharp - Work commitment

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

F.26.07 Review of Bank Account Statements and Bank Reconciliations to 31st March 2026

Members reviewed and discussed the following documents:

- Bank Reconciliation Statement as at 31/03/26 for Cashbook 1 (Current Account No. 42334801);
- Current Account Bank Statements:
 - 001/2026 to 03/01/26
 - 002/2026 to 03/02/26
 - 003/2026 to 03/03/26
 - 004/2026 to 03/04/26
- Bank Reconciliation Statement as at 31/03/26 for Cashbook 2 (Deposit Account No 42334836);
- Deposit Account Bank Statements:
 - 002/2025: From 06/03/25 to 03/09/25
 - Online extract to 18/04/26

Action/Comments Agreed:

It was proposed by Councillor Mrs G Sands, seconded by Councillor Blakeley, and agreed, that the copy statements and reconciliations be accepted.

F.26.08 Review of Receipts & Payments against budget to 31st March 2026 – Alpha Suite Reports

Members reviewed and discussed the following Financial Reports to 31st March 2026 (12 months) *per* Alpha Suite:

- Detailed Receipts & Payments by Budget Heading (Cost Centre Report);

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- Summary Receipts & Payments by Budget Heading (Cost Centre Report);
- Bank Reconciliation for Cashbook 1 (Current A/c);
- Bank Reconciliation for Cashbook 2 (Deposit A/c)
- Trial Balance for Current Year;
- Nominal Ledger Report by Account

Action/Comments Agreed:

It was proposed by Councillor Blakeley, and seconded by Councillor Mrs Malone, that the reports be accepted.

F.26.09 Review of Receipts & Payments against budget to 31st March 2026 – Responsible Financial Officer (RFO) Reports

Members reviewed and discussed the following Financial Reports to 31st March 2026 (12 months) prepared by the Responsible Financial Office (RFO) per the following Appendices:

- Appendix 1: Significant variances - Payments
- Appendix 2: Significant variances – Receipts
- Appendix 3 – Unapplied Capital
- Appendix 4 – External Funding
- Appendix 5 – Accounts Reconciliation

Action/Comments Agreed:

The following was agreed on proposition by Councillor T Sands and seconded by Councillor Blakeley:

- The financial reports to 31st March 2025 were accepted;
- The NeuConnect grant contract to be reviewed to establish the terms and conditions with regard to unspent funds.

F.26.10 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 2026:

- Garage Tenants –
 - £634.79
- County Court Judgments
 - £1,179.80
- Invoices
 - General: £122.90
 - Surgery: Nil
- Credit Notes - £290.80

Action/Comments Agreed:

The was agreed on proposition by Councillor Mrs Malone, seconded by Councillor Mrs G Sands:

- Garages:
 - Tenant No. 9 - Establish whether the tenancy is to be continued
- CC Judgments:
 - Establish status of CCJ which was issued in July 2020.



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- Invoices:
 - No action required at this time
- Credit Notes:
 - No action required.

F.26.11 Appointment of Internal Auditor for 2025/26

The Clerk reported that:

- The 2025/26 AGAR must be submitted to Forvis Mazar LLP by 30th June 2026;
- The Internal Auditor Mr Martin Fielder-White (Internal Auditor for 2024/25) was available to carry out the internal audit for 2025/26;

Action/Comments Agreed:

It was proposed by Councillor Blakeley, seconded by Councillor Mrs Malone, and agreed, to appoint Mr Martin Fielder-White to carry out the internal audit of the 2025/26 Parish Council Accounts to meet the 30th June 2026 deadline for AGAR submission.

19:41 ***There being no further business, the meeting was closed.***

✓ 02/06/26

Signed:

Date:

ST JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2025/26
SIGNIFICANT VARIANCES TO 31 MARCH 2026

Payments Period:	12 Months
Target Percentage:	100%
Actual Percentage:	116.9%
Variance:	-16.9%

PAYMENTS

100 Administration & General

			Detail of Variances
4000	Salaries	113.4%	Clerk additional hours to implement new accounting system-£1,400/Increased NI payments-£1,700
4055	Insurance	101.5%	Annual premium renewal paid on 12/09/25
4080	Administration	103.6%	Alpha Suite-£479/DPO-£200/Cloud Backup-£240/Website-£485/Training&travel-£389/POBox-£371/General-£488/Defib Batteries-£477.
4100	Stationery & Equipment	108.7%	Photocopier (16 months usage)-£1,353/General-£930
4110	Telephone & Postage	108.1%	Postage-£227/Broadband-£604/Airtime-£34 (£166 - £132 credit)
4120	KAPC & Subscriptions	103.4%	KALC-£416/General-£159/SLCC-£253
4130	Audit	51.4%	Internal Audit-£94/External Audit-£420
4140	Section 137	92.9%	Credit of £50 from 2024/25
4150	Chairman's Allowance	100.1%	
4160	Election Costs	0.0%	Invoice for 04/09/25 Bye-Election not yet received
4330	Equipment Replacement	4.1%	Telephone for Clerk's Office-£53
4999	Misc Expenditure	465.9%	GWF Fees-£500/Soffits & Fascias-£2,509 (Grant funded)/Miscellaneous-£20
515	VAT on Payments	£6,817	<i>For information only</i>

200 Village Hall

			Detail of Variances
4200	Business Rates	0.0%	No payments due following revaluation
4210	Gas	111.5%	13 months usage
4220	Electricity	86.0%	11 months usage
4230	Water	64.4%	
4240	Maintenance & Repairs	130.7%	Refuse disposal-£4,370/Lighting repairs-£2,450 /Cleaning materials-£713/Surgery repairs-£675/General-£287.
4250	Refunds & Perform Rights	180.7%	Hirers' refunds-£750/Music Royalties-£696

300 Pavilion & Open Spaces

			Detail of Variances
4220	Electricity	132.7%	13 months usage
4230	Water	132.7%	Pavilion- £239 (12 months usage)/General-£160
4300	General M&R	133.3%	Roundabout repair-£3535/Fees(Telecom)-£908 /Equipment repairs-£1,195/Annual Service&Inspections-£522/General-£1,217/Fuel-£623
4310	Pavilion M&R	167.2%	Electrical repairs and testing
4320	Garages M&R	15.3%	
4330	Equipment Replacement	4.1%	

ST JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2025/26
SIGNIFICANT VARIANCES TO 31 MARCH 2026

Receipts Period:	12 Months
Target Percentage:	100%
Actual Percentage:	125.3%
Variance:	25.3%

RECEIPTS

100 Administration & General

			Detail of Variances
1076	Precept	100.0%	One off receipt
1080	Bank Interest	177.8%	Bank interest-£279/HRMC Interest-£5
1085	Wayleaves	98.6%	Annual payments for 3 wayleaves.
1090	Grants received	0.0%	
1999	Miscellaneous	285.5%	VE Day Event Collection-£17/Poppy Wreath-£25/ Nautilus Project (Surveys & fees)-£1,100
1300	Unapplied Capital Receipts	£0.00	
115	VAT Repayments	£24,711	Quarterly claims x 13

200 Village Hall

			Detail of Variances
1100	Lettings	90.2%	General Lettings-£5,439/GP Surgery-£9,105 (includes utilities repayments)

300 Pavilion & Open Spaces

			Detail of Variances
1200	Garages Rent	100.9%	Rent arrears £635
1210	Playing Field Rent	92.3%	
1220	W/House Agri Rent	0.0%	

ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2025/26
UNAPPLIED CAPITAL AS AT 31 MARCH 2026

Date	Cheque/ Receipt Number	Supplier	Description	Payments	Receipts	Balance
				£	£	£
Balance brought forward 01/04/25						22,658.20
29/07/2025	123251	Boyds Electrical	V/H High Level Lights	£ 1,137.00		21,521.20
	123252	Boyds Electrical	V/H High Level Lights	£ 1,137.00		20,384.20
28/10/2025	123286	Safeplay Ltd	Roundabout repair	£ 3,535.00		16,849.20
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ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINANCIAL REPORT 2025/26
EXTERNAL FUNDING AS AT 31 MARCH 2026

Date	Cheque/ Receipt Number	Supplier	Description	Payments	Receipts	Balance
				£	£	£
30/09/2024	Grant received from NeuConnect				27,843.60	27,843.60
10/01/2025	BACS	Jaben Roofing Ltd	Stage Payment	4,150.00		23,693.60
24/01/2025	BACS	Jaben Roofing Ltd	Stage Payment	16,900.00		6,793.60
10/03/2025	123187	Masterbuild Plastics	Soffits & Fascias	1,468.34		5,325.26
31/03/2025	123194	A Jones-Contractor	Soffits & Fascias	55.15		5,270.11
29/07/2025	123248	Masterbuild Plastics	Soffits & Fascias	2,117.11		3,153.00
30/09/2025	123277	A Jones-Contractor	Soffits & Fascias	386.69		2,766.31
08/10/2025	123286	A Jones-Contractor	Soffits & Fascias	14.22		2,752.09
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			Totals	25,091.51	0.00	2,752.09

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FINANCIAL REPORT 2025/26
ACCOUNTS RECONCILIATION AS AT 31 MARCH 2026

£

Bank Reconciliation

Santander Current Account (542334801) @ 31/03/26	16,241.05
Santander Deposit Account (542334836) @ 31/12/25	1,116.40
	<u>17,357.45</u>
Less: Unpresented Cheques	-5,274.63
	<u>12,082.82</u>
Less: Account adjustment (error on Cheque 023506)	-0.10
Add: Cheques/cash in hand	<u>119.98</u>

Total Cash and Investments at 31 March 2026

£12,202.70

Cash Book Balance

2024/25 Balance brought forward	4,173.92
Add: Receipts to 31/03/26	118,877.00
	<u>123,050.92</u>
Less: Payments to 31/03/26	<u>-110,848.22</u>

Total Cash and Investments at 31 March 2026

£12,202.70

Accounts Reconciliation:

Unapplied Capital Account	16,849.20
Elections Reserve	2,400.00
External Funding	2,752.09
Revenue Account	<u>-9,798.59</u>

Total Cash and Investments at 31 March 2026

£12,202.70