



Minutes of the Finance Committee starting at 10:00 am on Wednesday, 19th August 2026 at Buxford Hall, Great Chart Playing Fields

Present: Cllrs Darvill, P Barker, Tate and Wiffen
Aniko Szocs (Clerk)

Meeting started at 10:00 am



1. Apologies

No apologies to note.

2. Declarations of Interest

2.1. Disclosable Pecuniary Interest – None

2.2. Other Significant Interests – Cllr Wiffen Item 5.2

2.3. Other Interests – None

3. Minutes of the Previous Meeting

The minutes of the meeting held on 22nd July 2026 were duly approved as a true record.

Proposed: Cllr P Barker	Seconded: Cllr Darvill	Vote for: 4
Vote against: 0	Vote abstain: 0	Motion: Carried

4. Grant Application

None to consider.

5. Finance

5.1. Budget allocation vs. spending

The Committee received and noted the budget allocation versus spending report. It was noted that a small number of transactions had been allocated to incorrect budget codes and would be reallocated to the appropriate budget lines. No further concerns were raised. The report is attached to the minutes as Appendices 1 and 2.

5.2. Items for approval, acknowledge bank reconciliation and credit card payments

The Committee reviewed the payments against the invoices presented. It was noted that the Lister Wilder payment had been incorrectly recorded on the list and that an invoice was missing for a gas payment, as recorded on the payment list. Subject to these comments, the Committee approved the payments and acknowledged the July bank reconciliation and credit card payments.

Proposed: Cllr P Barker	Seconded: Cllr Darvill	Vote for: 4
Vote against: 0	Vote abstain: 0	Motion: Carried

5.3. Mini audit

The following records have been inspected as part of the Mini audit.

Payment to	Payment for	Amount	Record	Invoice	Date
Uprising	Churchyard maintenance	£360	☒	Inv 0200	01.06.26
Zurich	Insurance updated	£153.14	☒	Inv55613 9754	13.05.26
Tuckwells	Ride on mower check	£395.68	☒	InvBB571 2	14.05.26
Vision ICT	Annual fee	£317.40	☒	Inv22093	12.06.26
Morrisons	Refreshments	£10.65	☒	A88176	08/06/26
Sainsbury's	Refreshments	£5.79	☒		12/06/26
Candytan	Custom hire	£60	☒	Inv20261 76	23/06/26
East Malling Trust	Pesticides course	£1220	☒	Inv SI001557	30/06/26

5.4. Review cost centre headings and agree any renaming or reallocation of budget lines to the appropriate headings.

Discussion of this item has been postponed.

5.5. Laptop Replacement

The Committee reviewed the quotations and agreed that Cllr Darvill's laptop would be transferred to Cllr P Barker until the May 2027 election, when device requirements for newly elected councillors will be reviewed.

Proposed: Cllr Tate	Seconded: Cllr Wiffen	Vote for: 4
Vote against: 0	Vote abstain: 0	Motion: Carried

5.6. Swing replacement

The committee agreed to resolve to accept the quote.

Proposed: Cllr Wiffen	Seconded: Cllr Tate	Vote for: 4
Vote against: 0	Vote abstain: 0	Motion: Carried

6. Date and Venue of next meeting

The next Finance Committee meeting will be held on Wednesday, 23rd September 2026 starting at 10:00 am at Great Chart Playing Fields, Buxford Pavilion.

The meeting closed at 11:15

Signed by:



Chair

Date:

Appendix 2

Great Chart with Singleton Parish Council

Finance Meeting Briefing Note

Detailed Income & Expenditure by Budget Heading to 31 July 2026

Document purpose	Finance meeting briefing note for Members
Source report	Detailed Income & Expenditure by Budget Heading 31_07_2026.pdf
Report date	July 2026
Generated from report	17 August 2026, 11:30

Overall position at a glance

Income received totals £233,584 against an annual budget of £446,221 (52.3%). Expenditure totals £190,004 against an annual budget of £563,889 (33.7%). The current net income over expenditure position is £43,580.

1. Executive summary

Members are asked to note the income and expenditure report to 31 July 2026. At this stage, income received totals £233,584 and expenditure totals £190,004, resulting in a current net income over expenditure position of £43,580. Some expenditure headings continue to be affected by timing of annual commitments, one-off payments, project activity, or coding treatment.

Measure	Actual year to date	Annual budget	Position
Income	£233,584	£446,221	52.3% received
Expenditure	£190,004	£563,889	33.7% spent
Net income over expenditure	£43,580	Budgeted year-end net expenditure: £117,668	Variance: £161,248

2. Items significantly over budget or requiring explanation

Budget heading	Finding	Meeting question / action
Photocopier & Printer	£2,914 spent against an annual budget of £600, resulting in an overspend of £2,314 and a spend level of 485.6%.	The overspend relates to the photocopier purchase being coded to the photocopier budget.
Allotments	£7,927 spent against an annual budget of £1,000, resulting in an overspend of £6,927 and a spend level of 792.7%.	The overspend is from S106 income being received and the related expenditure being coded to Allotments, creating a negative budget position.
Repairs/Maintenance	£3,408 spent against an annual budget of £2,000, leaving a negative variance of £1,408 and a spend level of 170.4%.	Virement or budget adjustment is required.
Flora the Singleton Giant	Shown under Administration with £0 spent against a £1,600 budget, and under Projects with £1,600	This error has been spotted and reported and is awaiting a

	spent against a £0 budget, creating a negative variance of £1,600 in Projects.	solution.
Singleton Village Hall (Projects)	£6,000 spent against a nil budget, creating a negative variance of £6,000.	This will need to be looked into.

3. High spend levels to monitor

Budget heading	Finance meeting note
Insurance	£9,674 spent against £10,000; 96.7% spent.
Event	£7,469 spent against £8,000; 93.4% spent. Members may wish to review costs coded to Events and consider whether any should be reallocated to Community Engagement or covered by a budget virement.
Subscriptions & Memberships	£2,681 spent against £3,500; 76.6% spent. Most subscriptions have been paid, the remaining sum should cover any future expense.
Training	£5,965 spent against £8,000; 74.6% spent. This budget should be monitored as training activity continues.
Chairman's Allowance	£800 spent against £800; 100.0% spent. This may reflect an annual or one-off payment and should be noted.
Great Chart Village Hall, PFA and Singleton Environment Centre	Each of these project-related headings is 100.0% spent. Confirm whether these are expected annual/one-off payments.

4. Low or no spend areas to note

Several budget headings currently show low or nil expenditure. This may reflect the timing of planned works, invoices not yet received, or projects scheduled for later in the financial year.

- Professional Fees
- Website
- Play Park Equipment Replacement
- Defibrillator Kit Maintenance
- Parish Highways Issues
- Singleton Village Hall (Maintenance)
- War Memorial
- SVH Extension Loan Repayment
- Parish Building
- Parish Projects
- Equipment

5. Cost centre summary

Cost centre	Summary position
Administration	Indirect expenditure of £136,229 against a budget of £395,603, with £259,374 funds available and 34.4% spent.
Caretaker	Expenditure of £1,329 against an annual budget of £13,405, with £12,076 funds available and 9.9% spent.
Maintenance	Expenditure of £4,953 against an annual budget of £60,373, with £55,420 funds available and 8.2% spent.
Projects	Direct expenditure of £1,600 and indirect expenditure of £45,892, giving total Projects net expenditure of £47,492

6. Finance report summary

Finance Report to 31 July 2026

The report shows income received of £233,584 and expenditure of £190,004, resulting in a current net income over expenditure position of £43,580. Members are asked to review the budget headings showing significant variances, particularly Photocopier & Printer, Allotments, Repairs/Maintenance, Flora the Singleton Giant, and Singleton Village Hall (Projects), and to consider whether any budget virements, reallocations, or explanations should be recorded.

7. Suggested resolution

Suggested resolution

Resolved: That the Detailed Income and Expenditure by Budget Heading report to 31 July 2026 be received and noted.

Further resolved: That the Clerk/RFO review the identified budget variances and report back on any recommended reallocations, virements, or corrective coding required.

8. Clerk/RFO checklist before the meeting

- Check whether Photocopier & Printer costs have been coded correctly.
- Check whether Flora the Singleton Giant should be moved from Projects to Administration.
- Confirm the reason for the Allotments overspend.
- Confirm whether the Repairs/Maintenance overspend relates to one-off urgent work.
- Confirm whether the Singleton Village Hall spend in Projects is correctly coded.
- Note that high percentages on Insurance, Chairman's Allowance, Great Chart Village Hall, PFA, Singleton Environment Centre, and Event may be due to annual or one-off payments.
- Consider whether Members need to approve any virements or simply note explanations in the minutes.

Source note

Prepared from the attached Cost Centre Report: Detailed Income & Expenditure by Budget Heading 31/07/2026.

Appendix 1

Great Chart with Singleton Parish Council

Based on Detailed Income & Expenditure by Budget Heading to 31 July 2026

Purpose: This traffic light summary highlights budget headings that are over budget, heavily used, within budget, or showing no spend at this point in the financial year.

Traffic light key

Status	Trigger used	Finance meeting use
RED	Over budget, or expenditure recorded against a nil budget	Requires explanation and may need virement, reallocation or coding correction.
AMBER	50% to 100% of annual budget spent by 31 July	Monitor and confirm whether spend is annual, one-off, committed or expected to continue.
GREEN	Less than 50% spent and within budget	No immediate exception identified.
BLUE	No spend recorded to date	Check whether work/invoices are expected later in the year.

Summary of budget headings by status

RED	AMBER	GREEN	BLUE	Total headings reviewed
5	9	17	14	45

Items requiring explanation / action

Cost centre	Code	Budget heading	Actual	Budget	% spent	Why flagged
Administration	4200	Photocopier & Printer	£2,914	£600	485.6%	Over budget; explanation, virement or coding correction may be required.
Maintenance	4500	Repairs/Maintenance	£3,408	£2,000	170.4%	Over budget; explanation, virement or coding correction may be required.
Projects	3500	Flora the Singleton Giant	£1,600	£0	n/a	Expenditure recorded against a nil budget; requires coding/budget explanation.
Projects	4645	Allotments	£7,927	£1,000	792.7%	Over budget; explanation, virement or coding correction may be required.
Projects	4780	Singleton Village Hall (Projects)	£6,000	£0	n/a	Expenditure recorded against a nil budget; requires coding/budget explanation.

Items to monitor

Cost centre	Code	Budget heading	Actual	Budget	% spent	Why flagged
Administration	4080	Training	£5,965	£8,000	74.6%	High use of annual budget by 31 July; check if annual/one-off or further spend expected.
Administration	4090	Chairman's Allowance	£800	£800	100.0%	High use of annual budget by 31 July; check if annual/one-off or further spend expected.
Administration	4120	Audit Fees	£896	£1,600	56.0%	High use of annual budget by 31 July; check if annual/one-off or further spend expected.
Administration	4140	Subscriptions & Memberships	£2,681	£3,500	76.6%	High use of annual budget by 31 July; check if annual/one-off or further spend expected.
Administration	4150	Insurance	£9,674	£10,000	96.7%	High use of annual budget by 31 July; check if annual/one-off or further spend expected.
Administration	4280	Event	£7,469	£8,000	93.4%	High use of annual budget by 31 July; check if annual/one-off or further spend expected.
Projects	4620	Great Chart Village Hall	£6,000	£6,000	100.0%	High use of annual budget by 31 July; check if annual/one-off or further spend expected.
Projects	4700	PFA	£6,000	£6,000	100.0%	High use of annual budget by 31 July; check if annual/one-off or further spend expected.
Projects	4750	Singleton Environment Centre	£18,000	£18,000	100.0%	High use of annual budget by 31 July; check if annual/one-off or further spend expected.

Full budget traffic light matrix

The full matrix below includes all expenditure budget headings in the report so Members can see both exceptions and headings that appear on track or not yet active.

Administration

Status	Code	Budget heading	Actual	Budget	Variance	% spent
BLUE	3500	Flora the Singleton Giant	£0	£1,600	£1,600	0.0%
GREEN	4000	Staff Salary	£51,628	£192,951	£141,323	26.8%
GREEN	4010	PAYE & NI	£18,160	£57,600	£39,440	31.5%
GREEN	4030	Pension	£15,064	£42,000	£26,936	35.9%
GREEN	4070	Travel Expense	£182	£800	£618	22.8%
AMBER	4080	Training	£5,965	£8,000	£2,035	74.6%
AMBER	4090	Chairman's Allowance	£800	£800	£0	100.0%
BLUE	4100	Parish Allowance	£0	£2,420	£2,420	0.0%

GREEN	4110	Bank Charges	£93	£250	£157	37.0%
AMBER	4120	Audit Fees	£896	£1,600	£704	56.0%
BLUE	4130	Professional Fees	£0	£3,674	£3,674	0.0%
AMBER	4140	Subscriptions & Memberships	£2,681	£3,500	£819	76.6%
AMBER	4150	Insurance	£9,674	£10,000	£326	96.7%
GREEN	4170	Office Supplies & Admin	£516	£2,000	£1,484	25.8%
GREEN	4180	Telephone & Broadband	£392	£1,800	£1,408	21.8%
BLUE	4190	Office Rent	£0	£1	£1	0.0%
RED	4200	Photocopier & Printer	£2,914	£600	£-2,314	485.6%
GREEN	4210	ICT	£1,481	£7,000	£5,519	21.2%
GREEN	4220	Venue Hire	£235	£700	£465	33.6%
BLUE	4230	Website	£0	£300	£300	0.0%
GREEN	4240	Parish Grants	£16,250	£39,607	£23,357	41.0%
GREEN	4260	Community Engagement	£1,830	£12,000	£10,170	15.2%
AMBER	4280	Event	£7,469	£8,000	£531	93.4%

Caretaker

Status	Code	Budget heading	Actual	Budget	Variance	% spent
GREEN	4400	Vehicle Running Cost	£762	£2,817	£2,055	27.0%
GREEN	4410	Vehicle Fuel	£567	£2,426	£1,859	23.4%
BLUE	4420	Equipment	£0	£8,162	£8,162	0.0%

Maintenance

Status	Code	Budget heading	Actual	Budget	Variance	% spent
RED	4500	Repairs/Maintenance	£3,408	£2,000	£-1,408	170.4%
GREEN	4520	Play Park Maint. (all)	£465	£25,000	£24,535	1.9%
BLUE	4530	Play Park Equipment Replacement	£0	£15,000	£15,000	0.0%
GREEN	4550	Great Chart Churchyard maintenance	£1,080	£8,396	£7,316	12.9%
BLUE	4560	Defibrillator Kit Maintenance	£0	£500	£500	0.0%
BLUE	4590	Parish Highways Issues	£0	£2,727	£2,727	0.0%
BLUE	4780	Singleton Village Hall (Maintenance)	£0	£6,000	£6,000	0.0%
BLUE	4800	War Memorial	£0	£750	£750	0.0%

Projects

Status	Code	Budget heading	Actual	Budget	Variance	% spent
RED	3500	Flora the Singleton Giant	£1,600	£0	£-1,600	n/a

BLUE	4605	SVH Extension Loan Repayment	£0	£5,500	£5,500	0.0%
BLUE	4615	Parish Building	£0	£25,000	£25,000	0.0%
AMBER	4620	Great Chart Village Hall	£6,000	£6,000	£0	100.0%
GREEN	4625	Environmental Projects	£1,023	£3,282	£2,259	31.2%
RED	4645	Allotments	£7,927	£1,000	£-6,927	792.7%
BLUE	4650	Parish Projects	£0	£23,732	£23,732	0.0%
AMBER	4700	PFA	£6,000	£6,000	£0	100.0%
AMBER	4750	Singleton Environment Centre	£18,000	£18,000	£0	100.0%
RED	4780	Singleton Village Hall (Projects)	£6,000	£0	£-6,000	n/a
GREEN	4990	Capital purchase	£942	£4,394	£3,452	21.4%

Summary

The summary identified red items requiring explanation or possible corrective action, amber items to monitor due to high use of annual budget, green items within expected tolerances, and blue items with no expenditure recorded to date.

Source note and caveat

Prepared from the attached Detailed Income & Expenditure by Budget Heading report to 31 July 2026. The traffic light assessment is an indicative management tool only; some amber or red items may be expected because of annual invoices, one-off grants, project timing, earmarked reserve movements, or coding treatment.

Detailed Income & Expenditure by Budget Heading 31/07/2026

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Income							
1076 Precept	223,111	446,221	223,111			50.0%	
1090 Interest Received	636	0	(636)			0.0%	
1100 Grants & Donation Received	9,449	0	(9,449)			0.0%	
1900 Other Income	388	0	(388)			0.0%	
Income :- Income	233,584	446,221	212,637			52.3%	0
Net Income	233,584	446,221	212,637				
110 Administration							
3500 Flora the Singleton Giant	0	1,600	1,600		1,600	0.0%	
Administration :- Direct Expenditure	0	1,600	1,600	0	1,600	0.0%	0
4000 Staff Salary	51,628	192,951	141,323		141,323	26.8%	
4010 PAYE & NI	18,160	57,600	39,440		39,440	31.5%	
4030 Pension	15,064	42,000	26,936		26,936	35.9%	
4070 Travel Expense	182	800	618		618	22.8%	
4080 Training	5,965	8,000	2,035		2,035	74.6%	
4090 Chairman's Allowance	800	800	0		0	100.0%	
4100 Parish Allowance	0	2,420	2,420		2,420	0.0%	
4110 Bank Charges	93	250	157		157	37.0%	
4120 Audit Fees	896	1,600	704		704	56.0%	
4130 Professional Fees	0	3,674	3,674		3,674	0.0%	
4140 Subscriptions & Memberships	2,681	3,500	819		819	76.6%	
4150 Insurance	9,674	10,000	326		326	96.7%	
4170 Office Supplies & Admin	516	2,000	1,484		1,484	25.8%	
4180 Telephone & Broadband	392	1,800	1,408		1,408	21.8%	
4190 Office Rent	0	1	1		1	0.0%	
4200 Photocopier & Printer	2,914	600	(2,314)		(2,314)	485.6%	
4210 ICT	1,481	7,000	5,519		5,519	21.2%	
4220 Venue Hire	235	700	465		465	33.6%	
4230 Website	0	300	300		300	0.0%	
4240 Parish Grants	16,250	39,607	23,357		23,357	41.0%	
4260 Community Engagement	1,830	12,000	10,170		10,170	15.2%	
4280 Event	7,469	8,000	531		531	93.4%	
Administration :- Indirect Expenditure	136,229	395,603	259,374	0	259,374	34.4%	0
Net Expenditure	(136,229)	(397,203)	(260,974)				
140 Caretaker							
4400 Vehicle Running Cost	762	2,817	2,055		2,055	27.0%	

Detailed Income & Expenditure by Budget Heading 31/07/2026

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4410 Vehicle Fuel	567	2,426	1,859		1,859	23.4%	
4420 Equipment	0	8,162	8,162		8,162	0.0%	
Caretaker :- Indirect Expenditure	1,329	13,405	12,076	0	12,076	9.9%	0
Net Expenditure	(1,329)	(13,405)	(12,076)				
150 Maintenance							
4500 Repairs/Maintenance	3,408	2,000	(1,408)		(1,408)	170.4%	
4520 Play Park Maint. (all)	465	25,000	24,535		24,535	1.9%	
4530 Play Park Equipment Replacemen	0	15,000	15,000		15,000	0.0%	
4550 Great Chart Churchyard mainten	1,080	8,396	7,316		7,316	12.9%	
4560 Defibrilator Kit Maintenance	0	500	500		500	0.0%	
4590 Parish Highways Issues	0	2,727	2,727		2,727	0.0%	
4780 Singleton Village Hall	0	6,000	6,000		6,000	0.0%	
4800 War Memorial	0	750	750		750	0.0%	
Maintenance :- Indirect Expenditure	4,953	60,373	55,420	0	55,420	8.2%	0
Net Expenditure	(4,953)	(60,373)	(55,420)				
160 Projects							
3500 Flora the Singleton Giant	1,600	0	(1,600)		(1,600)	0.0%	
Projects :- Direct Expenditure	1,600	0	(1,600)	0	(1,600)		0
4605 SVH Extention Loan Repayment	0	5,500	5,500		5,500	0.0%	
4615 Parish Building	0	25,000	25,000		25,000	0.0%	
4620 Great Chart Village Hall	6,000	6,000	0		0	100.0%	
4625 Environmental Projects	1,023	3,282	2,259		2,259	31.2%	
4645 Allotments	7,927	1,000	(6,927)		(6,927)	792.7%	
4650 Parish Projects	0	23,732	23,732		23,732	0.0%	
4700 PFA	6,000	6,000	0		0	100.0%	
4750 Singleton Environment Centre	18,000	18,000	0		0	100.0%	
4780 Singleton Village Hall	6,000	0	(6,000)		(6,000)	0.0%	
4990 Capital purchase	942	4,394	3,452		3,452	21.4%	
Projects :- Indirect Expenditure	45,892	92,908	47,016	0	47,016	49.4%	0
Net Expenditure	(47,492)	(92,908)	(45,416)				
Grand Totals:- Income	233,584	446,221	212,637			52.3%	
Expenditure	190,004	563,889	373,885	0	373,885	33.7%	
Net Income over Expenditure	43,580	(117,668)	(161,248)				
Movement to/(from) Gen Reserve	43,580	(117,668)	(161,248)				