



Minutes of the Finance Committee starting at 10:00 am on Wednesday, 30th September 2026 at Buxford Hall, Great Chart Playing Fields

Present: Cllrs Darvill, P Barker, McClintock 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 – None

2.3. Other Interests – None

3. Minutes of the Previous Meeting

The minutes of the meeting held on 19th August 2026 were duly approved as a true record.

Proposed: Cllr Wiffen	Seconded: Cllr P Barker	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 report comparing budget allocations with expenditure. Members raised questions about how VAT was reported and what 'indirect expenditure' meant, the Clerk agreed to investigate. The report is attached to the minutes as Appendices 1 and 2.

5.2. Mini audit

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

Payment to	Payment for	Amount	Record	Invoice	Date
CandyTan	Mascot Hire	£60	☑	2026-2017	25/08/2026
Singleton Spaces	Education team	£1500	☑	Inv021	25/08/2026
M Harrington	Tree work	£1600	☑	Inv1619	25/08/2026
ADM	Monthly Contract	£359.27	☑	Inv36743	25/08/2026
Kent Pension Fund	Pension Contribution	£3766.09	☑		25/08/2026
Ashford Concert Band	Big Lunch-Entertainment	£100	☑	Inv24072 026	25/08/2026

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

The Committee reviewed the headings and the revised grouping of nominal codes. Members noted that a substantial proportion of the budget falls under Administration; however, this is standard practice for local councils.

6. Date and Venue of next meeting

The next Finance Committee meeting will be held on Wednesday, 22nd October 2026 starting at 13:00 at Great Chart Playing Fields, Buxford Pavilion and on the 26th November 2026 starting at 14:00 at Great Chart Playing Fields.

The meeting closed at 11:08

Signed by:

Chair _____ Date: _____

FINANCE COMMITTEE

BUDGET TRAFFIC LIGHT MONITORING REPORT

Position at 31 August 2026

This report applies a simple traffic-light assessment to each income and expenditure budget line. At 31 August 2026, five months of the financial year had elapsed, equivalent to a straight-line benchmark of approximately 41.7%. The RAG rating is a monitoring aid only: annual, seasonal and project-led payments may legitimately fall outside the benchmark.

Red Over budget, nil-budget expenditure, or adverse variance requiring review	Amber 75% to 100% spent, or an annual budget already fully used	Green Below 75% spent and within budget	Blue Income received against a nil budget; check coding/restrictions
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1. Income

Code	Budget heading	Actual YTD	Annual budget	Variance / available	%	RAG	Monitoring comment
1076	Precept	£223,111	£446,221	£223,111	50.0%	Green	Receipt level is consistent with the half-year profile shown.
1090	Interest Received	£774	£0	(£774)	N/A	Blue	Unbudgeted income. Confirm coding and whether unrestricted.
1100	Grants & Donation Received	£9,449	£0	(£9,449)	N/A	Blue	Unbudgeted income. Confirm purpose and any funding restrictions.
1900	Other Income	£561	£0	(£561)	N/A	Blue	Unbudgeted income. Confirm source and coding.

2. Administration

Code	Budget heading	Actual YTD	Annual budget	Variance / available	%	RAG	Monitoring comment
3500	Flora the Singleton Giant	£0	£1,600	£1,600	0.0%	Green	Budget remains available in Administration.
4000	Staff Salary	£67,872	£192,951	£125,079	35.2%	Green	Within budget and below the elapsed-year benchmark.
4010	PAYE & NI	£22,684	£57,600	£34,916	39.4%	Green	Within budget and close to the elapsed-year benchmark.
4030	Pension	£18,830	£42,000	£23,170	44.8%	Green	Slightly above the straight-line benchmark but well below 75%.
4070	Travel Expense	£209	£800	£591	26.2%	Green	Within budget.
4080	Training	£5,965	£8,000	£2,035	74.6%	Green	Just below amber threshold; monitor planned training.
4090	Chairman's Allowance	£800	£800	£0	100.0%	Amber	Annual allocation fully spent; confirm no further requirement.
4100	Parish Allowance	£0	£2,420	£2,420	0.0%	Green	No expenditure recorded.
4110	Bank Charges	£122	£250	£128	48.7%	Green	Within budget.
4120	Audit Fees	£896	£1,600	£704	56.0%	Green	Within budget; confirm any further audit costs.
4130	Professional Fees	£0	£3,674	£3,674	0.0%	Green	No expenditure recorded.

Code	Budget heading	Actual YTD	Annual budget	Variance / available	%	RAG	Monitoring comment
4140	Subscriptions & Memberships	£2,695	£3,500	£805	77.0%	Amber	High utilisation; confirm remaining renewals.
4150	Insurance	£9,752	£10,000	£248	97.5%	Amber	Nearly fully spent; confirm all annual premiums are included.
4170	Office Supplies & Admin	£1,039	£2,000	£961	52.0%	Green	Within budget.
4180	Telephone & Broadband	£407	£1,800	£1,393	22.6%	Green	Within budget.
4190	Office Rent	£0	£1	£1	0.0%	Green	No expenditure recorded against nominal budget.
4200	Photocopier & Printer	£2,914	£600	(£2,314)	485.6%	Red	Material overspend. Confirm transactions and consider virement.
4210	ICT	£1,780	£7,000	£5,220	25.4%	Green	Within budget.
4220	Venue Hire	£540	£700	£160	77.1%	Amber	Limited headroom remains; monitor future bookings.
4230	Website	£0	£300	£300	0.0%	Green	No expenditure recorded.
4240	Parish Grants	£16,250	£39,607	£23,357	41.0%	Green	Within budget and aligned with elapsed-year benchmark.
4260	Community Engagement	£1,838	£12,000	£10,162	15.3%	Green	Within budget.
4280	Event	£8,511	£8,000	(£511)	106.4%	Red	Budget exceeded. Review commitments and funding source.

3. Caretaker

Code	Budget heading	Actual YTD	Annual budget	Variance / available	%	RAG	Monitoring comment
4400	Vehicle Running Cost	£783	£2,817	£2,034	27.8%	Green	Within budget.
4410	Vehicle Fuel	£784	£2,426	£1,642	32.3%	Green	Within budget.
4420	Equipment	£0	£8,162	£8,162	0.0%	Green	No expenditure recorded; confirm planned purchases.

4. Maintenance

Code	Budget heading	Actual YTD	Annual budget	Variance / available	%	RAG	Monitoring comment
4500	Repairs/Maintenance	£5,658	£2,000	(£3,658)	282.9%	Red	Material overspend. Confirm works, coding and funding source.
4520	Play Park Maintenance (all)	£465	£25,000	£24,535	1.9%	Green	Low spend; confirm planned programme and commitments.
4530	Play Park Equipment Replacement	£0	£15,000	£15,000	0.0%	Green	No expenditure recorded; confirm planned programme.
4550	Great Chart Churchyard Maintenance	£1,080	£8,396	£7,316	12.9%	Green	Within budget.
4560	Defibrillator Kit Maintenance	£0	£500	£500	0.0%	Green	No expenditure recorded.
4590	Parish Highways Issues	£0	£2,727	£2,727	0.0%	Green	No expenditure recorded.
4780	Singleton Village Hall	£0	£6,000	£6,000	0.0%	Green	No expenditure recorded in this cost centre.
4800	War Memorial	£0	£750	£750	0.0%	Green	No expenditure recorded.

5. Projects

Code	Budget heading	Actual YTD	Annual budget	Variance / available	%	RAG	Monitoring comment
3500	Flora the Singleton Giant	£1,600	£0	(£1,600)	N/A	Red	Nil-budget expenditure. Check transfer to Administration budget.
4605	SVH Extension Loan Repayment	£0	£5,500	£5,500	0.0%	Green	No expenditure recorded; confirm repayment timing.
4615	Parish Building	£0	£25,000	£25,000	0.0%	Green	No expenditure recorded; confirm project timing.
4620	Great Chart Village Hall	£6,000	£6,000	£0	100.0%	Amber	Annual contribution fully spent.
4625	Environmental Projects	£1,673	£3,282	£1,609	51.0%	Green	Within budget.
4645	Allotments	£7,927	£1,000	(£6,927)	792.7%	Red	Material overspend. Confirm recovery, reserve funding or virement.
4650	Parish Projects	£0	£23,732	£23,732	0.0%	Green	No expenditure recorded; confirm planned projects.
4700	PFA	£6,000	£6,000	£0	100.0%	Amber	Annual contribution fully spent.
4750	Singleton Environment Centre	£18,000	£18,000	£0	100.0%	Amber	Annual contribution fully spent.
4780	Singleton Village Hall	£6,000	£0	(£6,000)	N/A	Red	Nil-budget expenditure. Confirm authorisation and cost centre.
4990	Capital Purchase	£1,420	£4,394	£2,974	32.3%	Green	Within budget.

Committee attention

- Red items require explanation, coding review or an identified funding source.
- Amber items are substantially or fully utilised and should be checked against remaining commitments.
- Blue income items total £10,784 and should be reviewed for correct coding, purpose and any restrictions.

Suggested resolution: That the Finance Committee notes the traffic-light budget monitoring position at 31 August 2026; reviews the red, amber and blue items identified; and requests the Clerk/RFO to verify the relevant transactions, coding, restrictions and funding arrangements, preparing any necessary virements or recommendations to Council.

GREAT CHART WITH SINGLETON PARISH COUNCIL

FINANCE COMMITTEE BRIEFING

Detailed Income and Expenditure by Budget Heading

Financial position at 31 August 2026

Report author	Clerk / Responsible Financial Officer
Meeting	Finance Committee
Reporting period	Year to date to 31 August 2026
Source report	Detailed Income & Expenditure by Budget Heading

Purpose of the briefing

To provide Members with a clear overview of the Council's year-to-date financial position, identify material budget variances and exception items, and support the Committee's monitoring and decision-making.

Prepared from the cost centre report generated on 22 September 2026.

1. Executive Summary

The report shows a positive year-to-date balance, with income exceeding expenditure at 31 August 2026. The annual budget, however, anticipates a net draw on the General Reserve by year end. Members should therefore view the current surplus as an in-year position rather than an expected year-end outturn.

Measure	Year to date	Comparator	Position
Income received	£233,895	£446,221	52.4%
Expenditure incurred	£220,493	£563,889	39.1%
Net income over expenditure	£13,402	Budgeted year-end: (£117,668)	Positive YTD
Funds available	£343,396	Across expenditure budgets	No commitments shown

Headline observations

- Income is at 52.4% of the annual budget. The precept accounts for £223,111 of the £233,895 received.
- Overall expenditure is at 39.1% of the annual budget. At 31 August, five months of the financial year had elapsed, equivalent to a straight-line monitoring benchmark of approximately 41.7%.
- Administration expenditure is £163,103, representing 41.2% of its budget and broadly in line with the straight-line benchmark.
- Caretaker and Maintenance budgets remain lightly spent overall at 11.7% and 11.9% respectively, although Repairs/Maintenance is materially over budget.
- Projects expenditure is £47,020, or 50.6% of the annual project budget, with several annual contributions already fully spent and significant overspends on Allotments and Singleton Village Hall.

Committee focus

The principal exception items are Photocopier & Printer, Event, Repairs/Maintenance, Allotments, Singleton Village Hall, and expenditure recorded for Flora the Singleton Giant against a nil Projects budget.

2. Overall Financial Position

The Council has received £233,895 in income and incurred £220,493 in expenditure, producing net income over expenditure of £13,402. The annual budget provides for expenditure of £563,889 against income of £446,221, resulting in a planned year-end deficit of £117,668 and a corresponding planned movement from the General Reserve.

No committed expenditure is shown in the source report. The available-funds figures should therefore be read as budget remaining before any commitments that may exist outside the report are taken into account.

Income position

Heading	Actual YTD	Annual budget	% received	Comment
Precept	£223,111	£446,221	50.0%	In line with the half-year precept receipt profile shown.
Interest received	£774	£0	N/A	Unbudgeted income.
Grants and donations	£9,449	£0	N/A	Unbudgeted income.

Heading	Actual YTD	Annual budget	% received	Comment
Other income	£561	£0	N/A	Unbudgeted income.

Income monitoring point

Members may wish to note the £10,784 of interest, grant/donation and other income received against nil budgets and confirm the associated purpose, coding and any restrictions on use.

3. Cost Centre Review

Cost centre	Actual YTD	Budget	% spent	Available	Comment
Administration	£163,103	£395,603	41.2%	£232,500	Broadly aligned with the elapsed-year benchmark, but individual exceptions require review.
Caretaker	£1,567	£13,405	11.7%	£11,838	Low expenditure to date; check the expected timing of equipment and vehicle costs.
Maintenance	£7,203	£60,373	11.9%	£53,170	Overall underspent, but Repairs/Maintenance is over budget.
Projects	£47,020	£92,908	50.6%	£45,888	Above the straight-line benchmark, driven by completed contributions and overspends.

Administration

- Staff Salary is 35.2% spent, PAYE & NI 39.4%, and Pension 44.8%. Pension is modestly above the 41.7% straight-line benchmark, while the combined staffing lines remain within their annual allocations.
- Training is 74.6% spent (£5,965 of £8,000), Subscriptions & Memberships 77.0% spent (£2,695 of £3,500), Insurance 97.5% spent (£9,752 of £10,000), and Venue Hire 77.1% spent (£540 of £700). These may reflect annual or front-loaded payments but should be monitored.
- Photocopier & Printer is £2,914 against a £600 budget, an adverse variance of £2,314 and 485.6% spent.
- Event is £8,511 against an £8,000 budget, an adverse variance of £511 and 106.4% spent.
- Parish Grants is £16,250 against £39,607, leaving £23,357 available. Community Engagement is £1,838 against £12,000, leaving £10,162 available.

Caretaker and Maintenance

- Caretaker expenditure totals £1,567 against £13,405: Vehicle Running Cost £783, Vehicle Fuel £784 and Equipment £0.
- Repairs/Maintenance is £5,658 against a £2,000 budget, an adverse variance of £3,658 and 282.9% spent.
- Play Park Maintenance is £465 against £25,000; Play Park Equipment Replacement has no expenditure against £15,000.
- Great Chart Churchyard Maintenance is £1,080 against £8,396. No expenditure is shown for Defibrillator Kit Maintenance, Parish Highways Issues, Singleton Village Hall or War Memorial within this cost centre.

Projects

- Great Chart Village Hall, PFA and Singleton Environment Centre are each shown as 100% spent, with actual expenditure of £6,000, £6,000 and £18,000 respectively.
- Allotments is £7,927 against a £1,000 budget, an adverse variance of £6,927 and 792.7% spent.
- **Singleton Village Hall is £6,000 against a nil budget within Projects, producing an adverse variance of £6,000.**
- Flora the Singleton Giant records £1,600 of direct expenditure against a nil Projects budget, while the Administration cost centre carries a separate £1,600 budget with no expenditure. The coding should be checked.
- Environmental Projects is £1,673 against £3,282 (51.0%) and Capital Purchase is £1,420 against £4,394 (32.3%).

4. Material Exceptions and Follow-up

Budget heading	Actual	Budget	Variance	Status	Recommended follow-up
Photocopier & Printer	£2,914	£600	(£2,314)	Red	Confirm the reason for the overspend and whether a budget transfer is required.
Event	£8,511	£8,000	(£511)	Red	Review remaining commitments and identify the funding source for any further events.
Repairs/Maintenance	£5,658	£2,000	(£3,658)	Red	Confirm the works undertaken, coding and whether costs should be met from another budget or reserve.
Allotments	£7,927	£1,000	(£6,927)	Red	Confirm whether the expenditure is recoverable, reserve-funded or requires virement.
Singleton Village Hall - Projects	£6,000	£0	(£6,000)	Red	Confirm authorisation, funding source and correct cost centre.
Flora the Singleton Giant - Projects	£1,600	£0	(£1,600)	Red	Check whether this should be transferred to the £1,600 Administration budget.
Insurance	£9,752	£10,000	£248	Amber	Nearly fully spent; confirm whether all premiums for the year are included.
Training	£5,965	£8,000	£2,035	Amber	Monitor planned training for the remainder of the year.
Subscriptions & Memberships	£2,695	£3,500	£805	Amber	Confirm whether remaining renewals are expected.
Venue Hire	£540	£700	£160	Amber	Limited headroom remains; monitor future bookings.

5. Matters for Committee Consideration

- Note the year-to-date income of £233,895, expenditure of £220,493 and net income over expenditure of £13,402 at 31 August 2026.
- Review and seek explanations for the material adverse variances listed in Section 4.
- Confirm whether any overspends are to be met through virements, earmarked reserves, recoverable income or other approved funding.
- Verify the coding of Flora the Singleton Giant expenditure and the two Singleton Village Hall entries appearing in different cost centres.
- Review the £10,784 of income received against nil budgets and confirm whether any element is restricted or linked to specific expenditure.
- Consider forecast commitments for headings with little or no expenditure, particularly play areas, equipment, parish building, parish projects and the SVH extension loan repayment.
- Request an updated forecast to year end where known commitments or planned projects could materially change the current position.

6. Suggested Resolution

Recommended wording

That the Finance Committee notes the detailed income and expenditure position at 31 August 2026; reviews the variances and monitoring points identified in this report; requests the Clerk/RFO to verify the highlighted coding and funding matters; and authorises any necessary budget virements or recommendations to Council in accordance with the Council's Financial Regulations and delegated authority.

7. Clerk/RFO Action Checklist

Action	Owner	Target / status
Confirm material overspend explanations and supporting transactions	Clerk/RFO	Before next monitoring report
Check Flora the Singleton Giant cost-centre coding	Clerk/RFO	Priority
Check Singleton Village Hall coding and funding source	Clerk/RFO	Priority
Review unbudgeted income and any restrictions	Clerk/RFO	Before allocation or use
Update year-end forecast for planned projects and commitments	Clerk/RFO	For next Finance Committee
Prepare any required virement schedule	Clerk/RFO / Committee	Following Committee review

8. Basis and Limitations

This briefing is based solely on the figures shown in the Detailed Income & Expenditure by Budget Heading report to 31 August 2026. It does not include transaction-level testing, bank reconciliation evidence, reserve schedules, invoices, purchase orders or commitments not recorded in the source report. Percentage-based monitoring is indicative only, as many council costs and income streams are seasonal, annual or project-led.