

**LLANFAIR WATERDINE
PARISH COUNCIL**

Financial Report 5: Matters for Meeting of the Council 25th November 2024

1. Payments made since the Council meeting of 23rd September 2024

The following payments, approved by the Council at its meeting on 23rd September 2024, have been duly set up by the Clerk, authorised by a member of the Financial Working Group (according to the Council's Banking Policy) and paid:

Payee	Description	Amount
Craven design & print	Printing of summer edition of <i>Llanfair Times</i>	£255.50
James McVicar	Payroll for months 5 & 6	£484.16
HMRC	PAYE for months 5 & 6	£121.20
James McVicar	Mileage Allowance	£8.23
James McVicar	Home Working Allowance	£25.00
James McVicar	Re-imbusement for purchase of memory stick	£6.70

The payment of £35 to SALC for Cllr Thomas's training, authorised at the last council meeting, has been set up following presentation of the invoice but not yet authorised; it is included, therefore, in the Unpresented Payments figure in the Bank Reconciliation below.

Note, as *per* the email sent to councillors on 25th September, the amounts paid to the Clerk and to HMRC are different from those shown in the previous financial report. However, taken together, the two items come to the same total amount as was approved at the council's meeting on 23rd September (see Minute 43/24-25).

In addition, councillors are asked to note that a payment of £35 was made on 19/11/2024 by Direct Debit to the Information Commissioner's Office in respect of ICO Registration for 2024/25.

2. Clerk's Salary: 2024/25 NJC Pay Settlement

The National Joint Council for Local Government Services (NJC) has agreed the pay rates applicable from 1st April 2024 to 31st March 2025 (<https://www.nalc.gov.uk/resource/nalc-publishes-local-government-services-pay-agreement-24-25.html>). For the Clerk's current salary, at point 13 within the LC1 scale, the hourly rate has increased to £14.60. The following backpay from April 2024 to the end of month 6 (September) is, therefore, now due:

2024/25 NJC Pay Settlement	
Total Hours per year	260
Hours April to end September (months 1 to 6)	130
New Pay Rate per hour	£14.60
Pay for April to end September @ new rate	£1,898.00
Already paid from April to end September	£1,816.08
Back Pay Owing	£81.92
New bi-monthly pay	£632.67 (from 1/10/24)

3. Payments for approval at this meeting

The following payments are tabled for approval:

Payee	Description	Amount
Craven design & print	Printing of winter edition of Llanfair Times	£252.00
James McVicar	Payroll for months 7 & 8 (inc HMRC PAYE)	£632.67
James McVicar	Back Pay for months 1 to 6 (inc HMRC PAYE)	£81.92
Community Pavilion	Invoice for hire of Pavilion (25/11/24)	£10.00
James McVicar	Pass-through payment from SALC in respect of the Clerk's duties as Secretary of the SSAC.	£160.00
TOTAL		£1,136.59

IT IS RECOMMENDED THAT the payments in the table above be approved.

4. Income Received

The following income has been received since the Council meeting of 23rd September 2024:

Source	Description	Amount
SALC	Pass-through payment from SALC in respect of the Clerk's duties as Secretary of the SSAC.	£160.00

5. Bank Reconciliation and Balance

The status of the Council's Bank Account as of Friday 22nd November 2024 is as follows:

Llanfair Waterdine Parish Council			
Bank Reconciliation 22 November 2024			
Barclays Community Account		3025 3243	
CASHBOOK			
	Dr	Cr	
Opening Balance at 1 April 2024	£2,595.29		
Payments		£4,189.66	
Receipts	£6,195.43		
	<u>£8,790.72</u>	<u>£4,189.66</u>	
Closing Balance at 22 Nov 2024			£4,601.06
BANK ACCOUNT			
Bank Account at 22 November 2024	£5,772.65		
Less unpresented payments		£1,171.59	
Plus unpresented receipts	£0.00		
	<u>£5,772.65</u>	<u>£1,171.59</u>	
Adjusted Bank Balance at 22 Nov 2024			£4,601.06

6.

7. Budget Comparison

BUDGET HEADING	2024-2025 (Revised)		To 20 Sep 2024	% collected
PRECEPT	£5,500.00		£5,500.00	100%
From reserves at Yr End	£735.45		£735.45	100%
EMG Grant rec'd	£400.00		£200.00	50%
Grant from Trust. LT	£200.00		£200.00	100%
Llanfair Times donations	£50.00		£15.00	30%
Miscellaneous	£0.00		£0.00	
Passthrough	£0.00		£160.00	
VAT	£120.42		£120.43	100%
Total available for expenditure	£7,005.87	£0.00	£6,930.88	99%
Total exc Passthrough	£7,005.87		£6,770.88	97%
		Virement		% spent
Clerk/RFO Salary	£3,777.49		£2,530.67	67%
Clerk's Expenses & Home Working	£111.00		£43.23	39%
Elections	£0.00		£0.00	
Insurance	£250.00		£0.00	0%
SALC, SLCC & ICO	£215.88		£198.76	92%
Hall Hire	£91.00		£10.00	11%
Grants	£0.00		£0.00	0%
Training	£150.00		£155.00	103%
Website costs	£252.00		£0.00	0%
Llanfair Times	£946.00		£761.30	80%
Misc. EMG match funding	£800.00		£200.00	25%
Audit	£112.50		£100.00	89%
Contingency	£300.00		£5.58	2%
Passthrough	£0.00		£160.00	
VAT	£0.00		£25.12	
Total Expenditure	£7,005.87		£4,189.66	60%
Total exc Passthrough	£7,005.87		£4,029.66	

NOTES

1. Shropshire Council has awarded only 50% of the requested EMG this year.
2. The Clerk claims Home Working Allowance and normal mileage half-yearly; first payment taken.
3. Note that insurance will be payable in February 2025.
4. Note that website charges will be payable in March 2025
5. VAT paid to date will be reclaimed when it reaches the HMRC threshold (£100) or in April 2025 if this threshold is not reached.
6. Passthrough lines relate to payments to Clerk via Council from SALC in respect of his work as Secretary to the SALC South Shropshire Area Committee.