

**LLANFAIR WATERDINE
PARISH COUNCIL**

Financial Report 6: Matters for Meeting of the Council 27th January 2025

1. Payments made since the Council meeting of 25th November 2024

- a) The following payments, approved by the Council at its meeting on 25th November 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 ltd	Winter 2024 edition of <i>Llanfair Times</i>	£252.00
James McVicar	Combined payment, nett of PAYE, covering: (1) Salary for months 7 & 8, (2) Backpay for months 1 to 6, (3) SALC SSAC Payment.	£699.79
HMRC	PAYE in respect of the above payments	£174.80
Community Pavilion	Room hire for November meeting of Council	£10.00

- b) The total salary payment for November exceeded the HMRC Monthly Threshold for Employers' NICs. The liability was £16.09. Payment was set up, authorised by a member of the Financial Working Group and paid to HMRC on 19/12/2024 under the provisions of Financial Regulation 4.5 to avoid the Council incurring a fine. **IT IS RECOMMENDED THAT** Council note this payment.

The liability was unexpected and arose solely because the Clerk is paid bi-monthly; in fact, pro-rated, the Monthly Threshold was not exceeded. The Clerk is seeking to secure a refund from HMRC in respect of the payment.

Payment of the Clerk's salary is contractual and, as such, does not require authorisation at Council meetings (as is currently done) and, thus, need not be paid bi-monthly. **IT IS RECOMMENDED THAT** Council move to monthly payment of the Clerk's salary.

- c) Hugo Fox, who provide the Council's website, now collect the annual fee by direct debit. The Clerk noticed that they had incorrectly set up the Direct Debit for a Silver Subscription – the Council's subscription is, in fact, Bronze. Although Hugo Fox were informed, before the DD payment date, of the error and corrected it, they did not stop the payment. Therefore, two payments were taken in December, one for a Bronze (£143.86) and one for a Silver (£287.86) Subscription. This has now been corrected and a refund for the Silver Subscription has been received.

2. Payments for approval at this meeting

The following payments are tabled for approval:

Payee	Description	Amount
Everest Hall Committee	Hire of Everest Hall for May, July & September Council meetings	£21.00
James McVicar	Payroll for months 9 & 10 (inc HMRC PAYE)	£632.67
James McVicar	Pass-through payment from SALC in respect of the Clerk's duties as Secretary of the SSAC for November 2024 (inc. HMRC PAYE)	£160.00
SSLC Enterprises Ltd	Building Your CiLCA Portfolio Course (Feb-July 2025) (inc VAT)	£360.00
TOTAL		£1,173.67

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

3. Income Received

The following income has been received since the Council meeting of 25th November 2024:

Source	Description	Amount
SALC	Pass-through payment from SALC in respect of the Clerk's duties as Secretary of the SSAC November meeting.	£160.00
SLCC Education Trust	Bursary awarded to Clerk for CiLCA Training	£825.00
TOTAL		£985.00

4. Bank Reconciliation and Balance

The status of the Council's Bank Account as of 24th January 2025 is as follows:

Llanfair Waterdine Parish Council			
Bank Reconciliation 24 January 2025			
Barclays Community Account		3025 3243	
CASHBOOK			
	Dr	Cr	
Opening Balance at 1 April 2024	£2,595.29		
Payments		£5,523.28	
Receipts	£7,180.43		
	£9,775.72	£5,523.28	
Closing Balance at 24 January 2025			£4,252.44
BANK ACCOUNT			
Cash at Bank at 24 January 2025	£5,426.11		
Less unpresented payments		£1,173.67	
Plus unpresented receipts	£0.00		
	£5,426.11	£1,173.67	
Adjusted Bank Balance at 24 January 2025			£4,252.44

5. Budget Comparison

BUDGET HEADING	2024-2025 (Revised)		To 24 Jan 2025	% 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		£825.00	
Passthrough	£0.00		£320.00	
VAT	£120.42		£120.43	100%
Total available for expenditure	£7,005.87	£0.00	£7,915.88	
Total exc Passthrough	£7,005.87		£7,595.88	108%
		Virement		% spent
Clerk/RFO Salary	£3,777.49		£3,163.34	84%
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		£31.00	34%
Grants	£0.00		£0.00	0%
Training	£150.00		£515.00	343%
Website costs	£252.00		£143.86	57%
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		£21.67	7%
Passthrough	£0.00		£320.00	
VAT	£0.00		£25.12	
Total Expenditure	£7,005.87		£5,523.28	
Total exc Passthrough	£7,005.87		£5,203.28	74%

NOTES

- Shropshire Council has awarded only 50% of the requested EMG this year.
- The Clerk claims Home Working Allowance and normal mileage half-yearly; first payment taken, final payment to be taken in March 2025.
- Note that insurance will be payable in February 2025.
- VAT paid to date will be reclaimed when it reaches the HMRC threshold (£100) or in April 2025 if this threshold is not reached.
- 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.