



Metheringham Parish Council

Finance Report for the Ordinary Meeting on 25th June 2025

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Report prepared by Tony Shaw (RFO) on 24 June 2025



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1) INCOME RECEIVED

The following income was received between 1 April 2025 and 24 June 2025.

Receiving Account	Received Date	Received From	Description	Amount
LYD BB Instant	01/04/25	Janet Wheeler	Walking Group	10.88
LYD BB Instant	01/04/25	NKDC	Precept Payment 1 of 2	98,550.00
LYD BB Instant	01/04/25	Library/Hub Cash	Deposit Ref: 500535	86.10
LYD BB Instant	09/04/25	Lloyds Bank	Bank Interest	325.15
LYD IA	09/04/25	Lloyds Bank	Bank Interest	7.97
LYD BB Instant	15/04/25	Library/Hub Cash	Deposit Ref: 500101	1,000.00
LYD BB Instant	15/04/25	Library/Hub Cash	Deposit Ref: 500101	82.59
LYD BB Instant	24/04/25	NKDC	CIL payment for Oct 24 to Mar 25	481.11
LYD BB Instant	01/05/25	Janet Wheeler	Walking Group	10.88
LYD BB Instant	01/05/25	Library/Hub Cash	Deposit Ref: 500336	125.80
LYD BB Instant	09/05/25	Lloyds Bank	Bank Interest	350.98
LYD BB Instant	02/06/25	Janet Wheeler	Walking Group	10.88
UTY Current	09/06/25	Gleam Kleaning ¹	Returned Payment	210.00
LYD BB Instant	09/06/25	Lloyds Bank	Bank Interest	330.70
LYD BB Instant	10/06/25	Library/Hub Cash	Deposit Ref: 500337	189.70

LYD = Lloyds Bank, UTY = Unity Trust Bank

¹ A payment was made in error to Gleam Kleaning on 30 May 2025. This was returned to the council on 9 June 2025.



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2) INCOME EXPECTED

The following income is expected to be received before the next meeting:

- An application has been made to LCC for a Community Hub Grant of £5,167.00

3) PAYMENTS MADE

The following payments have been made between 1 April 2024 and 24 June 2025.

They are presented here in full because some may not have been previously presented to council for approval.

Key to colour coding:

Paperwork Present
No Paperwork
Payroll

Account Paid From	Bank Date	Supplier	Description	Net	VAT	Gross	Direct Debit
LYD Treasurers	01/04/25	TV Licensing	TV Licence to 31 Mar 2026	174.50		174.50	Y
LYD Treasurers	02/04/25	Michelle Ruzzak	Salary (Mar)	1,184.13		1,184.13	
LYD Treasurers	02/04/25	John Money	Salary (Mar)	2,975.11		2,975.11	
LYD Treasurers	02/04/25	Antony Shaw	Salary (Mar)	707.40		707.40	
LYD Treasurers	04/04/25	SSE	Electricity (Public Toilets)	182.72	9.14	191.86	Y
LYD Treasurers	04/04/25	SSE	Electricity (War Memorial)	222.34	11.12	233.46	Y
LYD Treasurers	07/04/25	NEST	Pension (Employer and Employee)	116.87		116.87	Y
LYD Treasurers	07/04/25	Lloyds Bank	Service Charge	4.25		4.25	
LYD Treasurers	22/04/25	Glendale Countryside	Grass cutting (Mar)	116.55	23.31	139.86	



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Account Paid From	Bank Date	Supplier	Description	Net	VAT	Gross	Direct Debit
LYD Treasurers	22/04/25	Wilson Alarm Systems	Intruder alarm annual contract	685.03	137.01	822.04	
LYD Treasurers	22/04/25	Rialtas	Annual licence for 2025-26	203.00	40.60	243.60	
LYD Treasurers	22/04/25	Metheringham Locksmith	Replace door locks on office & lobby	125.00		125.00	
LYD Treasurers	22/04/25	Metheringham Village Hall	Hire charge for 25 Apr 2025	78.75		78.75	
LYD Treasurers	22/04/25	Gleam Kleaning	Office cleaning (Feb & Mar)	120.00		120.00	
LYD Treasurers	22/04/25	BT	Broadband (Apr)	124.60	8.92	133.52	
LYD Treasurers	22/04/25	BT	Broadband (Apr)	4.76		4.76	
LYD Treasurers	22/04/25	HMRC	HMRC (Mar)	2,207.22		2,207.22	
LYD Treasurers	22/04/25	NKDC	Library Council Tax (Full Year)	1,026.61		1,026.61	
LYD Treasurers	23/04/25	Total Energies	Electricity (Health Clinic)	409.30	81.86	491.16	Y
LYD Treasurers	28/04/25	NKDC	Library Council Tax (Apr)	99.61		99.61	Y
LYD Treasurers	01/05/25	NKDC ¹		69.00		69.00	Y
LYD Treasurers	02/05/25	Forum Computers	Password crack & reset	50.00	10.00	60.00	
LYD Treasurers	02/05/25	Paul Elmore	Window cleaning (May)	20.00		20.00	
LYD Treasurers	02/05/25	Michelle Ruzzak	Salary (Apr)	1,184.33		1,184.33	
LYD Treasurers	02/05/25	John Money	Salary (Apr)	2,576.43		2,576.43	
LYD Treasurers	02/05/25	Antony Shaw	Salary (Apr)	1,029.78		1,029.78	
LYD Treasurers	02/05/25	HMRC	HMRC (Apr)	1,908.86		1,908.86	
LYD Treasurers	06/05/25	Lloyds Bank	Service Charge	4.25		4.25	
LYD Treasurers	07/05/25	NEST	Pension (Employer and Employee)	116.87		116.87	Y
LYD Treasurers	13/05/25	SSE	Electricity (War Memorial)	2.10		2.10	Y
LYD Treasurers	15/05/25	Lloyds Bank	Business Credit Card	32.00		32.00	Y
LYD Treasurers	22/05/25	Total Energies	Electricity (Health Clinic)	365.46	73.10	438.56	Y
LYD Treasurers	23/05/25	T&T Tree Services	Memorial Garden Maintenance	450.00		450.00	
LYD Treasurers	23/05/25	Forum Computers	Replacement laptop charger	37.49	7.50	44.99	



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Account Paid From	Bank Date	Supplier	Description	Net	VAT	Gross	Direct Debit
LYD Treasurers	23/05/25	Wave	Water (Public Toilets)	132.32		132.32	
LYD Treasurers	23/05/25	Clear Insurance Management Ltd	Annual insurance for 2024-25	2,685.79		2,685.79	
LYD Treasurers	28/05/25	NKDC	Library Council Tax (May)	103.00		103.00	Y
LYD Treasurers	30/05/25	EON Energy	Street Light Maintenance (Jan to Mar)	802.50	160.50	963.00	
LYD Treasurers	30/05/25	Clear Insurance Management Ltd	Village Hall Committee Insurance	718.06		718.06	
LYD Treasurers	30/05/25	Clear Insurance Management Ltd	Swimming Pool Committee Insurance	1,028.97		1,028.97	
LYD Treasurers	30/05/25	Gleam Kleaning ²	Payment made in error. Retrieved.	210.00		210.00	
LYD Treasurers	04/06/25	Graham Shaw	Pavilion Cleaning	210.00		210.00	
LYD Treasurers	04/06/25	Michelle Ruzzak	Salary (May)	1,184.13		1,184.13	
LYD Treasurers	04/06/25	John Money	Salary (May)	4,577.15		4,577.15	
LYD Treasurers	04/06/25	Antony Shaw	Salary (May)	1,016.40		1,016.40	
LYD Treasurers	04/06/25	HMRC	HMRC (May)	2,796.07		2,796.07	
LYD Treasurers	06/06/25	NEST	Pension (May)	116.87		116.87	Y
LYD Treasurers	06/06/25	Lloyds Bank	Service Charge	4.25		4.25	
LYD Treasurers	13/06/25	Meg-a-Bounce	Bouncy Castle	70.00		70.00	
LYD Treasurers	13/06/25	Brian Hellyer	Magician at VE Day Event	280.00		280.00	
LYD Treasurers	13/06/25	Sarah Jane	VE Day Entertainment	280.00		280.00	
UTY Current	24/06/25	NKDC	Telephone/Video consultation	239.16	47.84	287.00	
UTY Current	24/06/25	Wilson Alarm Systems	Fire detectors & alarm servicing	205.00	41.00	246.00	
UTY Current	24/06/25	Forum Computers	Microsoft 365 monthly subscription	9.41	1.88	11.29	
UTY Current	24/06/25	Glendale Countryside	Grass cutting (Apr)	1,237.35	247.47	1,484.42	
UTY Current	24/06/25	Forum Computers	Microsoft 365 monthly subscription	21.72	4.34	26.06	
UTY Current	24/06/25	F1 Help Limited	Domain Registration	84.00		84.00	
UTY Current	24/06/25	Bowls Club	Grant award	500.00		500.00	
UTY Current	24/06/25	Health & Safety Adviser Online	Online subscription	99.80		99.80	



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Account Paid From	Bank Date	Supplier	Description	Net	VAT	Gross	Direct Debit
UTY Current	24/06/25	EON Energy	Street Light Maintenance (Apr to Jun)	802.50	160.50	963.00	
UTY Current	24/06/25	LALC	Website Support (10 hours)	180.00	36.00	216.00	
LYD Treasurers	24/06/25	Total Energies	Electricity (Health Clinic)	71.85	3.59	75.44	Y
UTY Current	24/06/25	EON Next	Electricity (Sports Field) Mar to Jun	165.52	8.28	173.80	
UTY Current	24/06/25	Over 60s Club	Grant award	500.00		500.00	
UTY Current	24/06/25	Metheringham Swimming Pool	Grant award	5,000.00		5,000.00	

¹ NKDC have been contacted to determine what this direct debit relates to

² There is no invoice from Gleam Kleaning because the payment was made in error.

4) SCHEDULE OF PAYMENTS

The following payments require council approval for immediate payment.

Invoice Date	Supplier	Description	Net	VAT	Gross	Reimburse	Notes
21/01/25	Microshade VSM	Cloud Hosting (Jan)	144.33	28.87	173.20		
21/02/25	Microshade VSM	Cloud Hosting (Feb)	144.33	28.87	173.20		
21/03/25	Microshade VSM	Cloud Hosting (Mar)	205.81	41.17	246.98		
15/04/25	Amazon (VAT 21)	Projector	166.66	33.33	199.99	J Money	Part of 609.43 payment
16/04/25	Post Office	Clerk Posting Documents to RFO	8.75		8.75	J Money	Part of 609.43 payment
21/04/25	Microshade VSM	Cloud Hosting (Apr)	205.81	41.17	246.98		
01/05/25	The Franklin Farm	Hog Roast Package for VE Day	420.00		420.00	J Money	
06/05/25	Amazon (VAT 21)	Wax Colouring Crayons (VE Day Event)	24.10	4.83	28.93	F Pembury	Part of 79.93 payment
06/05/25	Asda	Sweets (VE Day Event)	19.00		19.00	F Pembury	Part of 79.93 payment
06/05/25	Poundland	Sweets (VE Day Event)	11.00		11.00	F Pembury	Part of 79.93 payment
06/05/25	Poundland	Sweets (VE Day Event)	11.00		11.00	F Pembury	Part of 79.93 payment



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Invoice Date	Supplier	Description	Net	VAT	Gross	Reimburse	Notes
07/05/25	Amazon (VAT 27)	Key Safe	30.95	4.99	35.94	A Shaw	Part of £314.99 payment
07/05/25	Amazon (VAT 27)	Break Glass Hammer	7.48	1.50	8.98	A Shaw	Part of £314.99 payment
08/05/25	CO-OP	Prosecco (VE Day Event)	16.67	3.33	20.00	A O Sullivan	
08/05/25	CO-OP	Prosecco (VE Day Event)	33.50	6.70	40.20	J Money	Part of 609.43 payment
10/05/25	CO-OP	White Paper (VE Day Event)	8.33	1.67	10.00	F Pembury	Part of 79.93 payment
10/05/25	Booker	Prosecco (VE Day Event)	305.06	55.43	360.49	J Money	Part of 609.43 payment
12/05/25	Wright, Lilley & Co	Payroll Processing (Apr)	46.00	9.20	55.20		
20/05/25	Amazon (VAT 21)	Eye Wash	6.92	1.48	8.40	A Shaw	Part of £314.99 payment
20/05/25	Amazon (VAT 21)	Hardware Fastenings	5.82	1.17	6.99	A Shaw	Part of £314.99 payment
20/05/25	Amazon (Flintoft Ironmongers Ltd)	Scrubbing Brush & Cleaning Materials	6.26	1.33	7.59	A Shaw	Part of £314.99 payment
20/05/25	Amazon (VAT 21)	Hand Cream	4.72	0.94	5.66	A Shaw	Part of £314.99 payment
20/05/25	Amazon (VAT 27)	Disposable Gloves & Painters Tool	12.15	2.42	14.57	A Shaw	Part of £314.99 payment
20/05/25	Amazon (VAT 27)	Drill/Driver Bit Sets and Log Book	24.02	4.80	28.82	A Shaw	Part of £314.99 payment
20/05/25	Amazon (VAT 27)	Trowel	5.99	1.20	7.19	A Shaw	Part of £314.99 payment
20/05/25	Amazon (VAT 27)	Penetrant Spray	9.61	1.92	11.53	A Shaw	Part of £314.99 payment
20/05/25	Amazon (VAT 27)	3 Gallon Bucket	4.47	0.89	5.36	A Shaw	Part of £314.99 payment
20/05/25	Amazon (VAT 21)	Secateurs	9.81	1.96	11.77	A Shaw	Part of £314.99 payment
20/05/25	Amazon (Orcagel Company Ltd)	Hand Cream and Pump Bottle	9.16	1.83	10.99	A Shaw	Part of £314.99 payment
21/05/25	Microshade VSM	Cloud Hosting (May)	205.81	41.17	246.98		
30/05/25	Amazon (VAT 27)	Sash Locks	26.72	5.34	32.06	A Shaw	Part of £314.99 payment
31/05/25	Glendale Countryside	Grass cutting (May)	1,231.05	246.21	1,477.26		
01/06/25	Forum Computers	Microsoft 365 monthly subscription	21.72	4.34	26.06		
04/06/25	Amazon (VAT 27)	Log Book x 2	7.94	1.58	9.52	A Shaw	Part of £314.99 payment
04/06/25	Amazon (VAT 27)	Garden Broom	13.31	2.66	15.97	A Shaw	Part of £314.99 payment
06/06/25	Clear Insurance Management Ltd	Engineering and Construction Renewal	470.23	69.97	540.20		



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Invoice Date	Supplier	Description	Net	VAT	Gross	Reimburse	Notes
10/06/25	Amazon (Maher London Ltd)	Letter Box	14.73	2.95	17.68	A Shaw	Part of £314.99 payment
10/06/25	Amazon (VAT 27)	Mobile Phone	57.50		57.50	A Shaw	Part of £314.99 payment
10/06/25	Amazon (VAT 27)	Mobile Phone Case	5.82	1.16	6.98	A Shaw	Part of £314.99 payment
10/06/25	Amazon (VAT 27)	Safety Gloves	9.57	1.92	11.49	A Shaw	Part of £314.99 payment
10/06/25	Paul Elmore	Window Cleaning (June)	20.00		20.00		
19/06/25	ARC Electrical	Remedial Work in the Public Toilets	300.00	60.00	360.00		
19/06/25	ARC Electrical	EICR Report on the Public Toilets	100.00	20.00	120.00		
20/06/25	Right Action	Safety Check on Fire Extinguishers	46.00	9.20	55.20		
21/06/25	Microshade VSM	Cloud Hosting (Jun)	205.81	41.17	246.98		
21/06/25	BT	Broadband (Jun)	44.60	8.92	53.52		
24/06/25	LIDL	Toilet Rolls for Community Hub	3.07	0.62	3.69	M Westerman	

Payments that are reimbursing staff or councillors will be combined to reduce the bank charge for transactions.



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5) **BANK TRANSFERS**

The following internal bank transfers were made between 1 April 2025 and 24 June 2025. These either topped up the Lloyds Treasurers account to cover outgoing payments or facilitated the transfer of monies to Unity Trust Bank.

Bank Date	From Account	To Account	Amount
09/05/25	LYD BB Instant	LYD IA	10,000.00
12/05/25	LYD IA	LYD Treasurers	10,000.00
12/05/25	LYD Treasurers	UTY IA 673	5,000.00
13/05/25	LYD BB Instant	LYD Treasurers	10,000.00
13/05/25	LYD Treasurers	UTY Current	15,000.00
23/05/25	LYD BB Instant	LYD Treasurers	10,000.00
04/06/25	LYD BB Instant	LYD Treasurers	10,000.00
10/06/25	LYD BB Instant	LYD Treasurers	25,000.00
10/06/25	LYD Treasurers	UTY Current	20,000.00
12/06/25	LYD BB Instant	LYD Treasurers	20,000.00
12/06/25	LYD Treasurers	UTY Current	20,000.00
13/06/25	UTY Current	UTY IA 673	40,000.00
13/06/25	LYD BB Instant	LYD Treasurers	20,000.00
13/06/25	LYD Treasurers	UTY Current	20,000.00



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6) BANK RECONCILIATIONS

The tables below summarise the financial activity on each of the council's bank accounts and demonstrate that the cashbook balance matches the latest available bank statement.

June balances were taken from the online system on 24 June 2025.

a) Lloyds "Treasurers" Account

	Income	Expenditure	Transfers In	Transfers Out	Accounts Balance	Bank Statement
Start of Year					21,394.16	21,394.16
Apr 2025	0.00	11,079.71	0.00	0.00	10,314.45	10,314.45
May 2025	0.00	13,778.31	30,000.00	20,000.00	6,536.14	6,536.14
Jun 2025	0.00	10,610.31	75,000.00	60,000.00	10,925.83	10,925.83

b) Lloyds "Business Bank Instant" Account

	Income	Expenditure	Transfers In	Transfers Out	Accounts Balance	Bank Statement
Start of Year					366,035.52	366,035.52
Apr 2025	100,535.83	0.00	0.00	0.00	466,571.35	466,571.35
May 2025	487.66	0.00	0.00	30,000.00	437,059.01	437,059.01
Jun 2025	531.28	0.00	0.00	75,000.00	362,590.29	362,590.29



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c) Lloyds "Library" Account

	Income	Expenditure	Transfers In	Transfers Out	Accounts Balance	Bank Statement
Start of Year					4,123.56	4,123.56
Apr 2025	0.00	0.00	0.00	0.00	4,123.56	4,123.56
May 2025	0.00	0.00	0.00	0.00	4,123.56	4,123.56
Jun 2025	0.00	0.00	0.00	0.00	4,123.56	4,123.56

d) Lloyds "Instant Access" Account

	Income	Expenditure	Transfers In	Transfers Out	Accounts Balance	Bank Statement
Start of Year					9,697.53	9,697.53
Apr 2025	7.97	0.00	0.00	0.00	9,705.50	9,705.50

Bank statements beyond April 2025 have not yet been made available.

e) Unity "Current" Account

	Income	Expenditure	Transfers In	Transfers Out	Accounts Balance	Bank Statement
Start of Year					0.00	0.00
Apr 2025	0.00	0.00	0.00	0.00	0.00	0.00
May 2025	0.00	0.00	15,000.00	0.00	15,000.00	15,000.00
Jun 2025	210.00	9,591.37	60,000.00	40,000.00	25,618.63	25,618.63



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f) Unity "Instant Access" Account (ending 660)

	Income	Expenditure	Transfers In	Transfers Out	Accounts Balance	Bank Statement
Start of Year					0.00	0.00
Apr 2025	0.00	0.00	0.00	0.00	0.00	0.00
May 2025	0.00	0.00	0.00	0.00	0.00	0.00
Jun 2025	0.00	0.00	0.00	0.00	0.00	0.00

g) Unity "Instant Access" Account (ending 673)

	Income	Expenditure	Transfers In	Transfers Out	Accounts Balance	Bank Statement
Start of Year					0.00	0.00
Apr 2025	0.00	0.00	0.00	0.00	0.00	0.00
May 2025	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00
Jun 2025	0.00	0.00	40,000.00	0.00	45,000.00	45,000.00



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7) YEAR TO DATE SUMMARY

The tables below summarise the council's financial activity for the year 2025-26 from 1 April 2025 to 24 June 2025.

Bank Accounts on 01 Apr 2025	
Lloyds	
LYD Treasurers	21,394.16
LYD BB Instant	366,035.52
LYD Library	4,123.56
LYD IA	9,697.53
Unity Trust	
UTY Current	0.00
UTY IA 660	0.00
UTY IA 673	0.00
Cash	1,710.90
Total	402,961.67

Income Received	
Budget Code	Actual
Bank Interest	1,014.80
CIL	481.11
Precept	98,550.00
Walking Group	32.64
Total	100,078.55

Gross Expenditure	
Budget Code	Actual
Admin	99.80
Alarms	1,068.04
Bank Charges	12.75
Broadband	138.28
Council Tax	1,229.22
Electricity	1,606.38
Events	630.00
Grants	6,000.00
Grass Cutting	1,624.28
Insurance	4,432.82
IT Provision	226.34
LALC	216.00
Maintenance	157.00
Memorial Garden	450.00
NKDC	356.00
Office Cleaning	330.00
Pavilion Cleaning	210.00
Rialtas	243.60
Staff Costs	23,697.62
Street Lighting	1,926.00
TV Licence	174.50
Village Hall Hire	78.75
Water	132.32
Window Cleaning	20.00
Total	45,059.70

Accounts Summary on 24 Jun 2025	
Balance on 01 Apr 2025	402,961.67
PLUS Income	100,078.55
MINUS Expenditure	-45,059.70
Total	457,980.52



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8) VAT

Financial Year 2022-23: A VAT Refund of £13,292.56 was received on 31 March 2025.

Financial Year 2023-24: Accounting records show that the sum of £11,085.47 can be claimed.

Financial Year 2024:25: Accounting records show that the sum of £16,784.75 can be claimed.

Financial Year 2024-26: Accounting records show that the sum of £1,825.92 can be claimed for the year to 24 June 2025.

The total outstanding VAT to reclaim is **£29,696.14**

9) CIL MONIES

The Annual CIL Return for 2024-25 has been submitted to NKDC. This showed no retained CIL money as at 31 March 2025.

In 2025-26, a CIL payment of £481.11 has been received and will need allocating against appropriate expenditure.

10) SECTION 106 MONIES

In 2025-26, the council has been notified of two section 106 entitlements. The council must apply to NKDC for payments in relation to suitable projects.

Developer	Planning Ref	Purpose	Site address	Amount (£)	Claw Back Date	S106 Requirements
Lafford/Lindum	20/1142/FUL	Off-Site POS	Former Council Depot, Sleaford Road, Metheringham	£12,368.25	No payback	POS Enhancement at Metheringham
JCO Developments Limited	20/0029/FUL	Off-Site POS	Land East of Sleaford Road (B1188) and West ff Dunston Road, Metheringham	£189,252.44	TBC - 1st instalment of 2	Off-site POS enhancement within Metheringham
Total				£201,620.69		



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11) FINANCE ISSUES

Whilst compiling the council's accounts for 2024-25 and 2025-26 (year to date), several matters have been come to light. These include:

- Instances where invoices or salaries have been overpaid.
- Invoices that have been paid twice. In some cases, supplier credit has been accumulated.
- Payments sent to the wrong account e.g. EON have different accounts for Street Light Maintenance and Electricity Supply
- Invoices not paid in a timely manner. Chaser letters have been received.
- Supplier requests for payment without presenting a suitable invoice e.g. Graham Shaw

Many of these issues have occurred due to:

- No single point of focus for the management of the council's finances
- No accounting records maintained during 2024-25
- A lack of dual authorisation when making bank payments

These issues should be eliminated by the move to Unity Trust Bank and the introduction of proper procedures. They are only highlighted here to support the findings of the Internal Auditor.