



Clotton Hoofield Parish Council

Clerk & RFO - Trudy Ryall-Harvey from 1st April 2022 - 31st March 2023

Email: clerk.clottonhoofieldpc@gmail.com

Mobile: 07784 486 767

Information included:

Bank Reconciliation (below)

Significant variances explanation

Explanation of High Reserves

Year End Accounts

Asset Register

Risk Assessment

Chairman for Year 2022-23

Charles Kinsey

Email: charles@kinseyfarming.co.uk

CASH BOOK

Balance brought forward	£10,843
PLUS: Receipts	£6,757
LESS: Payments	<u>-£5,845</u>
	£11,756

BANK

Lloyds Current Account	£1,856
Lloyds Deposit Account	£9,901
LESS: unpaid cheques	<u>£0</u>
	£11,756

S137 Limit for 2022-23	2840.04
Total Spend for year	0

Parish Council Minutes are available at <https://www.clottonhoofieldparishcouncil.co.uk/minutes/>

Explanation of variances – pro forma

Name of smaller authority:

Clotton Hoofield Parish Council

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the

	2021-22 £	2022-23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	9,881	10,843				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	6,332	6,538	206	3.25%	NO		
3 Total Other Receipts	671	219	-451	67%	YES		In 2021-22 we received the following additional money:- £0.96 in bank interest £669.86 VAT Rebate In 2022-23 we received the following additional money:- £18.68 in bank interest £200.58 VAT Rebate
4 Staff Costs	3,336	3,805	469	14.05%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,704	2,039	-665	24.59%	YES		Professional Services for 2021-22 = £461,00 Professional Services for 2022-23 = £1,146,86 General Services for 2021-22 = £379,70 General Services for 2022-23 = £45,00 Administration for 2021-22 = £928,96 Administration for 2022-23 = £746,10 Grants and Projects for 2021-22 = £731,70 Grants and Projects for 2022-23 = £0 VAT for 2021-22 = £202,59 VAT for 2022-23 = £101,82
7 Balances Carried Forward	10,843	11,757				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	10,843	11,756				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments at	4,329	4,329	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	
Earmarked reserves:			
Reserve 1	3250		A51 Speed Limit (40 Speed Reduction
Reserve 2	2500		Election Reserve
Reserve 3	3586		Portion of Precept
Reserve 4	920		CIL Projects
Reserve 5			
Reserve 6			
		<u>10256</u>	
General reserve	<u>1500</u>		General Reserves
		1500	
Total reserves (must agree to Box 7)		<u><u>11756</u></u>	

Clotton & Hoofield Parish Council Cashbook 2022-23

STATE MENT DATE	Description	Res	M/P	Power	People	Professional Services	General Services	Admin	Projects	From Reserves	VAT Reclaim	Receipts	Totals	Comments
11/04/2022	Interest	16	116									£0.09	0.09	Bank Interest
08/04/2022	CWac	16	116									£6,538.00	6,538.00	CWac Receipt
22/04/2022	HMRC VTR	16	116									£200.58	200.58	VAT Refund
25/04/2022	Mrs T Ryall-Harvey	17	116	1	-£229.99								-229.99	Clerk's Salary Tax Month 1
29/04/2022	HMRC PAYE	17	116	1	-£57.40								-57.40	PAYE
09/05/2022	Interest	16	116									£0.08	0.08	Bank Interest
17/05/2022	Game & Company	17	116	4		-£644.15							-644.15	Parish Council Insurance
17/05/2022	CHALC	17	116	8		-£129.96							-129.96	CHALC Membership for 2022-23
17/05/2022	HRMC PAYE	17	116	1	-£70.00								-70.00	PAYE
17/05/2022	Mrs T Ryall-Harvey	17	116	1				-£371.86					-401.89	Clerk's Expenses
17/05/2022	Sue Irlam	31	120	1		-£50.00							-50.00	Internal Auditor
07/06/2022	Mrs T Ryall-Harvey	17	116	1	-£279.88								-279.88	Clerk's Salary Tax Month 2
09/06/2022	Interest	30	120									£0.08	0.08	Bank Interest
24/06/2022	Mrs T Ryall-Harvey	31	120	1	-£229.99								-229.99	Clerk's Salary Tax Month 3
01/07/2022	HMRC PAYE	31	120	1	-£57.90								-57.90	PAYE
11/07/2022	Interest	30	120									£0.09	0.09	Bank Interest
18/07/2022	PQR Limited	31	120	1		-£25.50							-30.60	Payroll Provider Q1
25/07/2022	Mrs T Ryall-Harvey	31	120	1	-£229.79								-229.79	Clerk's Salary Tax Month 4
26/07/2022	HMRC PAYE	31	120	1	-£57.60								-57.60	PAYE Tax Month 4
09/08/2022	Interest	30	120									£0.33	0.33	Bank Interest
25/08/2022	Mrs T Ryall-Harvey	31	120	1	-£229.99								-229.99	Clerk's Salary Tax Month 5
30/08/2022	HMRC PAYE	31	120	1	-£57.40								-57.40	PAYE Tax Month 5
09/09/2022	Interest	30	120									£0.42	0.42	Bank Interest
15/09/2022	ICO ZA	31	120	1				-£35.00					-35.00	Information Data Protection Subs
27/09/2022	Mrs T Ryall-Harvey	31	120	1				-£130.72					-135.77	Clerk's Expenses
27/09/2022	Mrs T Ryall-Harvey	31	120	1	-£229.99								-229.99	Clerk's Salary Tax Month 6
30/09/2022	HMRC PAYE	31	120	1	-£57.40								-57.40	PAYE Tax Month 6
05/10/2022	One.com	36	125	5		-£142.87							-171.44	Website Domain Renewal
05/10/2022	PQR Limited	36	125	1		-£25.50							-30.60	Payroll Provider Q2
10/10/2022	Interest	35	125									£0.42	0.42	Bank Interest
25/10/2022	Mrs T Ryall-Harvey	36	125	1	-£241.20								-241.20	Clerk's Salary Tax Month 7
31/10/2022	HMRC	36	125	1	-£60.40								-60.40	PAYE Tax Month 7
09/11/2022	Interest	35	125									£1.06	1.06	Bank Interest
22/11/2022	PQR Limited	36	125	1		-£51.00							-61.20	Payroll Provider Q3 & Q4
25/11/2022	Mrs T Ryall-Harvey	36	125	1	-£241.20								-241.20	Clerk's Salary Tax Month 8
31/11/2022	HMRC	36	125	1	-£60.40								-60.40	PAYE Tax Month 8
09/12/2022	Interest	35	125									£2.26	2.26	Bank Interest
23/12/2022	Mrs T Ryall-Harvey	36	125	1	-£366.17								-366.17	Clerk's Salary Tax Month 9
30/12/2022	HMRC	36	125	1	-£91.40								-91.40	PAYE Tax Month 9
09/01/2022	Interest											£4.23	4.23	Bank Interest
17/01/2023	Mrs T Ryall-Harvey	36	125	1				-£130.27					-132.46	Clerk's Expenses
25/01/2023	Mrs T Ryall-Harvey	36	125	1	-£255.13								-255.13	Clerk's Salary Tax Month 10
31/01/2023	HMRC	36	125	1	-£63.80								-63.80	PAYE Tax Month 10
09/02/2023	Interest	46	128									£5.04	5.04	Bank Interest

CLOTTON HOOFIELD PARISH COUNCIL

Asset Register

FIXED ASSETS	Purchase date	Cost	Location	Register Previously	Register 2019-20	Register 2020-21	Register 2021-22	Register 2022-23
1 HP Scanner	15/01/2017	29.17	Clerk	£29.17				
1 Acer Laptop	19/01/2017	215.83	Clerk	£215.83				
2 Display Boards	13/09/2017	153	Clerk	£153.00				
2 x Noticeboards	Nov-20	2745	Hoofield & Clotton			£2,745.00		
1x Planter	Jan-20	608.04	Hoofield		£608.04			
1 x Planter	Jul-21	£578.04	Clotton (Bull's Head)				578.04	
TOTAL		£4,329.08		£398.00	£608.04	£2,745.00	£578.04	£0.00

Mrs T Ryall-Harvey

Clerk,

Clotton Hoofield Parish Council

10/03/2023

CLOTTON HOOFIELD PARISH COUNCIL

Risk Assessment reviewed March 2023

Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action
Precept	Not submitted	L	Minute – RFO check & action	Diary
	Not paid by CWaCC	L	Minute - RFO check & action	Diary
Other income	Adequacy of precept	H	Ongoing review	Diary
	Cash handling	L	Avoid cash	Annual review of controls
	Cash banking	L	Bank recon. at every ordinary meeting	Member to verify
Grants	Claims procedure	M	RFO check & action	Diary
	Receipt of grant	M	RFO check & action	Diary
Investment Income	Receipt	L	RFO check & action	Diary
	Surplus funds	L	Review annually	Diary
Salaries	Wrong payment	M	RFO check & action	Member to verify
Direct costs	Invoice & cheque accurate	M	RFO check & action	Member to verify
Grants	Power & conditions	M	RFO check & action	Member to verify
Annual Audit and AGAR	Non submission of External Audit Paperwork	L	RFO to monitor and action	Member to verify
Election costs	Invoiced at correct rate	L	RFO check & action	RFO verify
VAT	Analysis	M	RFO check & action	RFO verify
	Claimed within time limits	M	RFO check & action	RFO verify
Reserves - General	Adequacy	L	Review - Minute - RFO check & action	RFO opinion
Reserves - Earmarked	Adequacy	L	Review - Minute - RFO check & action	RFO opinion
Assets	Loss, Damage etc	M	Annually review insurance cover	Diary
	Third party risk or damage	M	Annually review Public Liability insurance	Diary
Staff	Loss of Clerk	L	Manage risk as appropriate.	RFO / member view
	Fraud by staff	L	Fidelity Guarantee value appropriate	Council review
Sustainability	Due to current low number of Parish Councillors, there is a risk of the meetings not being quorate	M	Clerk to check prior to meeting on attendance to ensure meeting is quorate	Clerk
	Risk to reputation and need to cancel meetings at short notice	M	Clerk to action	Clerk
Loss	Due to damage or third party	L	Annually review insurance cover	Diary
Maintenance	Reduced value of assets	M	Inspect annually	Diary
Legal Powers	Illegal activity or payment	M	Educate Council	Diary
Financial Records	Inadequate records	L	RFO check & action	Diary
Minutes	Accurate & legal	L	Review at following meeting.	Diary
Members Interests	Conflict of interest	M	DoI to be minuted, conflicts, addressed	Diary

Last Reviewed March 2023
Next reviewed March 2024

In all cases above the RFO / Clerk should regularly review and draw any unusual activity to the council's attention. Likewise councillors should check the minutes and financial records for accuracy before agreeing them.