



Clotton Hoofield Parish Council

Clerk & RFO - Trudy Ryall-Harvey from 1st April 2025 - 31st March 2026

Email: cler@clottonhoofieldparishcouncil.co.uk

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 2025-26

Charles Kinsey

Email: charles@kinseyfarming.co.uk

CASH BOOK

Balance brought forward	£9,632
PLUS: Receipts	£7,488
LESS: Payments	£6,468
	<hr/>
	£10,652

BANK

Lloyds Current Account	£2,800
Lloyds Deposit Account	£7,852
LESS: unpaid cheques	£0
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	£10,652

S137 Limit for 2025-26	£3,574
Total Spend for year	£20

Parish Council Minutes are available at

<https://www.clottonhoofieldparishcouncil.co.uk/agendas-and-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

	2024-25 £	2025-26 £	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	8,412	9,632					
2 Precept or Rates and Levies	7,006	7,142	136	1.94%	NO		
3 Total Other Receipts	442	346	-96	22%	YES		Decrease of £96 due to the following:- <u>Decreases in payments received:</u> - £33 - Bank Interest - £356 - CIL money TOTAL - £389 Increase in payments received:- + £293 - VAT Rebate TOTAL - £293
4 Staff Costs	4,164	4,300	136	3.27%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,064	2,167	103	5.01%	NO		
7 Balances Carried Forward	9,632	10,652					
8 Total Cash and Short Term Investments	9,632	10,652					
9 Total Fixed Assets plus Other Long Term Investments and	5,079	5,079	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	1048		Earmarked for CIL Projects
Reserve 2	5133		Ring Fenced - Portion of Precept
Reserve 3	470		Ring Fenced for Wildflower Planting
Reserve 4	2500		Ring Fenced for Mid-term Election Costs
Reserve 5			
Reserve 6			
		9152	
General reserve	1500		General Reserves
		1500	
Total reserves (must agree to Box 7)		10652	

Clotton and Hoofield Parish Council OUT-TURN 2025-26 01/04/2026

Budget Element	Calc. %	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	2025-26 Actual	2025-26 Budget	Variance
EXPENDITURE																
People																
Clerk & HMRC		347	347	347	347	347	347	347	349	448	358	358	358	4,300	4,368	68
Professional Service																
Insurance		241												241	289	48
Internal Audit		48												48	50	3
Payroll Services			79				124	21						224	212	-12
General Services																
Website							57		29		187			273	235	-38
Room Hire												45	45	60	15	
Bank Service Charge		4	4	4	4	4	4	4	4	4	4	4	4	51	0	-51
Planter Maintenance			62											62	100	38
Admin & Expenses																
CHALC Membership		139												139	140	1
Other memberships (NALC/SLCC/Local Council's Direct)							47	6		51				51	110	59
Data Protection fee														47	35	-12
Admin post					6					59				71	90	19
Stationery		20			57			11		10				99	105	6
Office Allowance		52			52			52		52				208	240	32
Mileage		30			20			16		10				76	120	44
Training														0	150	150
Elections														0	0	0
Projects																
Ad Hoc Beneficial Items (\$137)								20						20	25	5
Community Events			500											500	500	0
Planting of Wildflowers														0	0	0
CIL Projects														0	0	0
Street furniture/Asset Maintenance														0	150	150
General Grants & Projects														0	0	0
Inflation %	3.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	260	260
Contingency % of above	1.50%	0	0	0	0	0	0	0	0	0	0	0	0	0	105	105
TOTAL CASH OUT		882	930	413	486	351	456	581	374	481	544	550	407	6,455	7,343	888

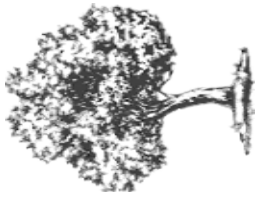
RECEIPTS	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	2025-26 Actual	2025-26 Budget	Variance
Precept	7,142												7,142	7,142	0
Bank Interest	6.41	5.35	5.20	4.50	4.95	4.33	3.86	4.12	3.74	4.00	3.55	3.01	53	50	3
VAT recovery	175											117	293	150	143
Money taken from reserves													0	0	0
Ward contribution													0	0	0
Other													0	0	0
TOTAL CASH IN	7,324	5	5	5	5	4	4	4	4	4	4	120	7,488	7,342	146
Transaction Cash flow	6,442	-925	-408	-482	-346	-451	-577	-370	-477	-540	-546	-287			

RESERVES	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	2025-26 Actual	2025-26 Budget	Variance
Grants & Projects - to be taken from reserves															
General Reserves	1,500												0	1,500	-1,500
Election Reserves	2,500												0	2,500	-2,500
Portion of Precept in Reserves	4,113												0	4,113	-4,113
Planting of Wildflowers	470												0	470	-470
CIL Projects	1,048												0	1,048	-1,048
TOTAL IN RESERVES	9,631	0	0	0	0	0	0	0	0	0	0	0	0	9,631	0

Clotton & Hoofield Parish Council Cashbook 2025-26

STATEMENT DATE	Description	Res	M/P	Power	People	Professional Services	General Services	Admin	Projects	Projects & Grants from Reserves	VAT Reclaim	Receipts	Totals	Comments
							EXPENDITURE including VAT					RECEIPTS		
07/04/2025	Cheshire West and Chester	15	168									£7,142.00	7,142.00	Annual Precept Payment
08/04/2025	HMRC VTR	15	168									£175.23	175.23	VAT Rebate
09/04/2025	Interest	15	168									£6.41	6.41	Bank Interest
15/04/2025	Mrs T Ryall-Harvey	15	168	1									-277.61	Salary Tax Month 1
22/04/2025	Service Charge	15	168	8			-£4.25						-4.25	Bank Service Charge
23/04/2025	Mrs T Ryall-Harvey	15	168	1				-£101.85					-102.61	Clerk's Expenses
23/04/2025	Cheshire Association of Local C	15	168	8				-£139.23					-139.23	Affiliation Fees
23/04/2025	Phil Sanders	15	168	1									-47.50	Internal Audit
23/04/2025	Zurich Town, Parish and Comm	15	168	4									-241.00	Parish Council Insurance
28/04/2025	HMRC	15	168	1									-69.40	HMRC Payment for Tax Month 1
06/05/2025	Cheshire West and Chester	25	173	7					-£500.00				-500.00	Duddon Primary School
06/05/2025	PQR Limited	25	173	1									-79.20	Payroll for April - Sept 25
09/05/2025	Interest	25	173									£5.35	5.35	Bank Interest
19/05/2025	Service Charge	25	173	8			-£4.25						-4.25	Bank Service Charge
25/05/2025	Mrs T Ryall-Harvey	25	173	1									-277.61	Salary Tax Month 2
28/05/2025	HMRC	25	173	1									-69.40	HMRC Payment for Tax Month 2
09/06/2025	Interest	25	173									£5.20	5.20	Bank Interest
12/06/2025	Mir R O Roberts	25	173	1									-16.99	Plants for Planter
16/06/2025	JE Nicholas	25	173	1									-45.20	Plants for Planter
17/06/2025	Service Charge	25	173	8			-£4.25						-4.25	Bank Service Charge
25/06/2025	Mrs T Ryall-Harvey	25	173	1									-277.61	Salary Tax Month 3
27/06/2025	HMRC	25	173	1									-69.40	HMRC Payment for Tax Month 3
09/07/2025	Interest	25	173									£4.50	4.50	Bank Interest
21/07/2025	Service Charge	30	177	8			-£4.25						-4.25	Bank Service Charge
23/07/2025	Mrs T Ryall-Harvey	25	173	1				-£125.59					-135.16	Clerk's Expenses
25/07/2025	Mrs T Ryall-Harvey	25	173	1									-277.61	Salary Tax Month 4
28/07/2025	HMRC	25	173	1									-69.40	HMRC Payment for Tax Month 4
11/08/2025	Interest	30	177									£4.95	4.95	Bank Interest
19/08/2025	Service Charge	30	177	8			-£4.25						-4.25	Bank Service Charge
26/08/2025	Mrs T Ryall-Harvey	30	177	1									-277.61	Salary Tax Month 5
29/08/2025	HMRC	30	177	1									-69.40	HMRC Payment for Tax Month 5
09/09/2025	Interest	30	177									£4.33	4.33	Bank Interest
15/09/2025	ICO ZA190296	30	177	8									-47.00	Data Protection Registration
15/09/2025	Linux Internet	30	177	5									-57.46	Annual Cloud Hosting
19/09/2025	Service Charge	30	177	8									-4.25	Bank Service Charge
25/09/2025	Mrs T Ryall-Harvey	30	177	1									-277.61	Salary Tax Month 6
29/09/2025	HMRC PAYE	30	177	1									-69.40	HMRC Payment for Tax Month 6
08/10/2025	PQR Limited	30	177	1									-124.20	Payroll for Oct 25 - Mar 26
09/10/2025	Interest	30	177									£3.86	3.86	Bank Interest
20/10/2025	Service Charge	30	177	8									-4.25	Bank Service Charge

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CLOTTON HOOFFIELD PARISH COUNCIL

Asset Register - 2026

FIXED ASSETS	Purchase date	Cost	Location	Register Previously	Register 2020-21	Register 2021-22	Register 2022-23	Register 2023-24	Register 2024-25	Register 2025-26
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	£153.00	Clerk	£153.00						
2 x Noticeboards	Nov-20	£2,745	Hooffield & Clotton		£2,745					
1x Planter	Jan-20	£608.04	Hooffield	608.04						
1 x Planter	Jul-21	£578.04	Clotton (Bull's Head)			£578.04				
1 x Defibrillator & Case	Mar-24	£750.00						£750		
TOTAL		£5,079.08		£1,006.04	£2,745	£578.04	£0.00	£750	£0	£0

Mrs T Ryall-Harvey
Clerk,

Clotton Hooffield Parish Council

Reviewed: 20/04/2026

Next Review date: April 2027

CLOTTON HOOFIELD PARISH COUNCIL

Risk Assessment reviewed March 2026

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
	Adequacy of precept	H	Ongoing review	Diary
Other income	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 2026
Next reviewed March 2027

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.