

CLOTTON HOOFIELD PARISH COUNCIL



Clerk & RFO – Richard Salmon from 1st April – 30th November 2019
Temporary Clerk & RFO - Trudy Ryall-Harvey from 14th October – 31st March 2020
Email: clerk.clottonhoofieldpc@gmail.com
Mobile: 07805 698 388

Information included:

Bank Reconciliation (below)
Significant variances explanation
Year End Accounts
Register of Assets
Risk Assessment

Chairman for Year 2019-2020

1st April 2019 – February 2020 Jacqui Baker - jacqui82@me.com

Vice Chairman for Year 2019-2020

1st April 2019 – 31st March 2020 Audrey Osullivan - ardrini@icloud.com

CASH BOOK

Balance brought forward	£11,286
PLUS: Receipts	£ 7,912
LESS: Payments	<u>£ 8,168</u>
	£11,030

BANK

Barclays Deposit Account	£11,030
LESS: unpaid cheques	<u>£ 00</u>
	£11,030

S135 total budget = £2,955 – total spend = £754

Parish Council Minutes available at <http://www.clottonhoofieldparishcouncil.co.uk/>

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 **green** boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2018/19 £	2019/20 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (<u>must include narrative and supporting figures</u>)
1 Balances Brought Forward	16,216	11,286				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	5,009	5,328	319	6.37%	NO		
3 Total Other Receipts	7,682	2,584	-5,098	66.36%	YES		Decrease of £5,388
4 Staff Costs	2,594	3,494	900	34.70%	YES		Increase of £601 due to paying two salaries for a period.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	15,027	4,674	-10,353	68.90%	YES		Reduction of £9,267
7 Balances Carried Forward	11,286	11,030			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	11,286	11,030				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	245	1,006	761	310.61%	YES		Increase due to purchase of Street Furniture
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	2000		
Reserve 2	3000		
Reserve 3	2000		
Reserve 4	1000		
Reserve 5	1000		
Reserve 6	1000		
Reserve 7			
		<u>10000</u>	
General reserve	<u>1030</u>		
		1030	
Total reserves (must agree to Box 7)		<u><u>11030</u></u>	

Highways
- A51 Speed Limit (40)
- Hoofield Speed Monitoring Survey
- A51 Speed Indicator
Neighbourhood Plan
Planters
Noticeboards

General Reserves

Clotton & Hoofield Parish Council

STATEMENT DATE	Description	Res	M/P	Power	Cheque number	Cheque Date	Clerk's Salary	PAYE	Payroll	Office Allowance	Office Post	Office Stationery	Office Admin	Mileage	Insurance	Room Hire	NDP	Subscriptions	Highways	News	Training	Election	S137	Receipts	Totals	VAT Reclaim	
EXPENDITURE including VAT																								RECEIPTS			
09/04/2019	CIL CWaC																							763.88	763.88		
11/04/2019	CWaC Precept																							5,328.00	5,328.00		
20/05/2019	HMRC VTR																							586.60	586.60		
05/11/2019	CIL CWaC																							763.88	763.88		
15/11/2019	Thomson Planning	17	60	15	000465	11/11/2019																			-617.98	102.99	
15/11/2019	CWaC	17	60	16	000464	11/11/2019																			-296.65		
15/11/2019	Thomson Planning	17	60	15	000462	11/11/2019																			-117.27	19.54	
19/11/2019	Our Stories Heritage Consultan	17	60	15	000463	11/11/2019																			-500.00		
26/11/2019	Temporary Clerk Expenses	17	60	11	000470	21/11/2019																			-191.47	2.32	
29/11/2019	Clerk Salary	17	60	2	000466	21/11/2019	-988.24																		-988.24		
29/11/2019	Clerk Expenses	17	60	11 15	000467	21/11/2019																			-1,561.71	128.24	
29/11/2019	One.com	17	60	21	000468	07/11/2019																			-76.64	12.77	
02/12/2019	Broxton and District Parish Cou	17	60	11	000469	21/11/2019																			-60.00		
09/12/2019	Poppy Wreath	17	60	7	000471	03/12/2019																			-22.25		
10/12/2019	Temporary Clerk Salary	25	60	2	000473	03/12/2019	-335.36																		-335.36		
12/12/2019	Clerk Salary	25	61	2	000472	03/12/2019	-964.30																			-964.30	
13/12/2019	HMRC	25	61	2	000474	03/12/2019		-128.60																		-128.60	
24/12/2019	The Accounts Center	25	61	2	000475	03/12/2019			-132.00																	-132.00	22.00
29/01/2020	Clerk's Expenses	25	61	2	000479	23/01/2020																				-298.26	2.38
03/02/2020	HMRC	25	61	2	000477	23/01/2020		-107.80																		-107.80	
03/02/2020	Clerk's Salary	25	61	2	000478	31/01/2020	-431.12																			-431.12	
04/02/2020	CWaC	25	61	7	000476	23/01/2020																				-608.04	
24/02/2020	Compensation																							100.00	100.00		
09/03/2020	Dunham Hill Parish Council																									40.00	40.00
12/03/2020	Willington Parish Council																									40.00	40.00
25/03/2020	HMRC				2																					-107.80	
25/03/2020	Clerk's Salary				2		-431.12																			-431.12	
25/03/2020	Mr P M Manby				7																					-24.00	
26/03/2020	HMRC VAT																									290.24	290.24
27/03/2020	Duddon & Clotton & District War Memoria			9																						-120.00	
31/03/2020	Natwest Charges				7																					-48.00	
																										0.00	
																										0.00	
																										-256.01	
	UNCLEARED PAYMENTS																										
	JHackerley - Internal Auditor	17	59	10	000460	07/11/2019																				-30.00	
	Expenditure Reversal due to uncleared cheque																									30.00	
	Leave Blank																									0.00	
																										0.00	
TOTALS							-3,150.14	-344.20	-132.00	-152.00	-114.83	-95.39	-124.64	-287.90	-218.00	-120.00	-2,152.21	-166.36	0.00	0.00	-60.00	-296.65	-754.29	7,912.60	-256.01	290.24	
BUDGET							3,045.00	0.00	0.00	208.00	30.00	150.00	150.00	190.00	250.00	120.00	2,000.00	160.00	11,500.00	200.00	200.00	550.00	50.00	18,803.00			

RECONCILIATION

Lloyds Current Account	£11,030.05	Year to date balance	£256.01
TOTAL	£11,030.05	Balance Brought Forward	£12,608.06
Less Uncleared Payments	£0.00	Less unclear cheques from 2019	£1,322.00
TOTAL	£11,030.05	Reconciliation of 2018-19	£11,286.06
		Balance	£12,352.05
			£1,322.00
S137 limit for 2019 =	£2,955.68		

Mrs J Ryall-Harvey
31/03/2020

CLOTTON HOOFIELD PARISH COUNCIL

Asset Register

FIXED ASSETS	Purchase date	Cost	Location	Disposal	Insured	Register 2019	Register 2020
1 HP Scanner	15/01/2017	29.17	Clerk		0	29.17	29.17
1 Acer Laptop	19/01/2017	215.83	Clerk		0	215.83	215.83
2 Display Boards	13/09/2017	153.00	P & K Manby		0	153.00	153.00
1x Planter	Jan 2020	600.00	Hoofield				608.04
TOTAL					0	£398.00	£1,006.04

Mrs T Ryall-Harvey
Temporary Clerk,
Clotton Hoofield Parish Council
06/03/2020

CLOTTON HOOFIELD PARISH COUNCIL

Risk Assessment reviewed March 2018

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
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
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

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.

Richard Salmon
26/02/18