

CLOTTON HOOFIELD PARISH COUNCIL



Clerk & RFO - Trudy Ryall-Harvey from 1st April 2020 – 31st March 2021
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 2020-2021

1st April 2020 – 31st March 2020 Richard Roberts - roberts.ro@aol.co.uk

CASH BOOK

Balance brought forward	£11,030
PLUS: Receipts	£ 7,761
LESS: Payments	<u>£ 8,922</u>
	£ 9,869

BANK

Lloyds Current Account	£ 2,348
Lloyds Deposit Account	£ 7,532
LESS: unpaid cheques	<u>£ 12</u>
	£ 9,869

S135 total budget = £2,955 – total spend = £22.25

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).

	2019-20 £	2020-21 £	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	11,286	11,030				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	5,328	5,560	232	4.35%	NO		
3 Total Other Receipts	2,584	2,201	-383	14.82%	NO		
4 Staff Costs	3,494	3,369	-125	3.58%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,674	5,553	879	18.81%	YES		In 2019-20 Payments were as follows:- Payroll £132 Office Allowance & Mileage £871 Post, Stationery & Admin Costs £365 Insurance £218 Room Hire £120 NCP £3,001 Subscriptions £166.36 Training £60 Elections £296 S137 £754 In 2020-21 Payments were as follows:- Payroll £192 Office Allowance & Mileage £396 Post, Stationery & Admin Costs £424 Insurance £218 Room Hire £0 NCP £150 Subscriptions £156 Training £335 Election £0 S137 £22.25 Noticeboards £2745
7 Balances Carried Forward	11,030	9,869			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	11,030	9,869				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,006	3,751	2,745	272.87%	YES		Purchase of 2 x Noticeboards at a cost of £2,745
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:				Highways
Reserve 1	3250			- A51 Speed Limit (40)
Reserve 2	650			Planters
Reserve 3	2500			Election Reserves
Reserve 4	2000			Portion of Precept
Reserve 5				
Reserve 6				
Reserve 7				
			8400	
General reserve	1469			General Reserves
			1469	
Total reserves (must agree to Box 7)			<u><u>9869</u></u>	

Clotton & Hoofield Parish Council Cashbook 2020-21

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			
14/04/2020	CWaC Precept	11	64									£5,560.00	5,560.00	Precept Money	1
22/04/2020	Clerk's Expenses	12	64	1				-£342.64			-£1.69		-344.33	Training, Mileage, Expenses & Post	2
22/04/2020	Phil Sanders	12	64	1		-£51.00							-51.00	Internal Audit	3
29/04/2020	Ruth Colton	12	64							-£150.00			-150.00	Neighbourhood Plan	4
11/05/2020	Old Chads Orchard Ltd	12	64	2		-£175.00					-£35.00		-210.00	Planning Training undertaken in Fe	5
11/05/2020	Interest	26	68									0.23	0.23		
22/05/2020	CHALC	12	64	8				-£126.36					-126.36	Subscription Fees	6
22/05/2020	HMRC	12	64	1	-£107.60								-107.60	Employee PAYE Contribution	7
22/05/2020	Trudy Ryall-Harvey	12	64	1				-£24.40					-24.40	Clerk's Expenses	8
25/05/2020	Trudy Ryall-Harvey	12	64	1	-£431.32								-431.32	Clerk's Salary	9
09/06/2020	Interest	26	68									0.34	0.34		
11/06/2020	The Parish Noticeboard Co	27	68	7						-£1,372.50	-£274.50		-1,647.00	Deposit for Replacement Noticebo	10
15/06/2020	Came and Company	27	68	4		-£218.00							-218.00	Parish Council Insurance	11
15/06/2020	Lloyds Bank	26	68									200.00	200.00	Compensation	
09/07/2020	Interest	35	71									0.35	0.35		
17/07/2020	HMRC	27	68	1	-£107.80								-107.80	Employee PAYE Contribution	12
17/07/2020	Trudy Ryall-Harvey	27	68	1				-£181.28			-£0.66		-181.94	Clerk's Expenses	13
27/07/2020	Trudy Ryall-Harvey	27	68	1	-£431.12								-431.12	Clerk's Salary	14
10/08/2020	Interest	35	71									0.30	0.30		
09/09/2020	Interest	35	71									0.07	0.07		
15/09/2020	Data Protection	39	71	8				-£35.00					-35.00	Data Protection Subscription	15
22/09/2020	HMRC	36	71	1	-£107.80								-107.80	Employee PAYE Contribution	16
22/09/2020	Trudy Ryall-Harvey	36	71	1				-£46.89					-46.89	Clerk's Expenses	17
22/09/2020	The Accounts Centre	36	71	1		-£100.00					-£20.00		-120.00	Payroll Services	18
25/09/2020	Trudy Ryall-Harvey	36	71	1	-£431.12								-431.12	Clerk's Salary	19
05/10/2020	British Legion	36	71	3					-£22.25				-22.25	Poppy Wreath	20
06/10/2020	One.com	48	78	2			-£99.87				-£19.97		-119.84	Annual One.com Domain Renewal	21
09/10/2020	Interest	47	78									0.07	0.07		
12/10/2020	The Parish Noticeboard Co	48	78	7						-£49.80	-£9.96		-59.76	Noticeboard Accessories	22
09/11/2020	Interest											0.07	0.07		
17/11/2020	CHALC	48	78	2	-£25.00								-25.00	Chairmanship Training	23
17/11/2020	HMRC	48	78	1	-£119.40								-119.40	Employee PAYE Contribution	24
17/11/2020	Clerk's Expenses	48	78	1				-£37.37					-37.37	Clerk's Expenses	25
17/11/2020	The Parish Noticeboard Co	48	78	7						-£1,372.50	-£274.50		-1,647.00	Remaining payment on noticeboard	26
25/11/2020	Trudy Ryall-Harvey	48	78	1	-£477.12								-477.12	Clerk's Salary	27
08/12/2020	CWaC	54	82									2,000.00	2,000.00	Members Budget Grant Money	28
09/12/2020	Interest	54	82									0.06	0.06		
11/01/2021	Interest	54	82									0.05	0.05		
19/01/2021	HMRC	55	82	1	-£117.20								-117.20	Employee PAYE Contribution	29
19/01/2021	Clerk's Expenses	55	82	1				-£168.20					-168.20	Clerk's Expenses	30
25/01/2021	Trudy Ryall-Harvey	55	82	1	-£469.24								-469.24	Clerk's Salary	31
09/02/2021	Interest	61	87									0.06	0.06		
09/03/2021	Interest	61	87									0.06	0.06		
16/03/2021	Ashton Hayes Parish Council	62	87	2			-£18.00						-18.00	Training for Clerk	32
16/03/2021	HMRC	62	87	1	-£114.00								-114.00	Employee PAYE Contribution	33
16/03/2021	Clerk's Expenses	62	87	1				-£99.50					-99.50	Clerk's Expenses	34
16/03/2021	The Accounts Centre	62	87	1		-£10.00					-£2.00		-12.00	Payroll for September	35
16/03/2021	The Accounts Centre	62	87	1		-£10.00					-£2.00		-12.00	Payroll for October	36
16/03/2021	The Accounts Centre	62	87	1		-£10.00					-£2.00		-12.00	Payroll for November	37
16/03/2021	The Accounts Centre	62	87	1		-£10.00					-£2.00		-12.00	Payroll for December	38

16/03/2021	The Accounts Centre	62	87	1		-£10.00						-£2.00		-12.00	Payroll for January	39
16/03/2021	The Accounts Centre	62	87	1		-£10.00						-£2.00		-12.00	Payroll for February	40
16/03/2021	Visual Sales & Service	62	87	5				-£97.88				-£19.58		-117.46	Website Update	41
16/03/2021	Trudy Ryall-Harvey	62	87	1		-£455.88								-455.88	Clerk's Salary	42
														0.00		
TOTALS						-3,394.60	-604.00	-215.75	-1,061.64	-22.25	-2,944.80	-£667.86	£7,761.66	-1,149.24		

RECONCILIATION

Current Account	£2,348.10	Year to date balance	-£1,149.24
Deposit Account	£7,532.71	Balance Brought Forward	£11,030.05
TOTAL	£9,880.81	Balance	£9,880.81
Less Uncleared Payments	£0.00		
Earmarked for CIL Projects	919.72		
Earmarked for Speed Reduction on A51	£3,250.00		
TOTAL	£5,711.09	Cross Reference	£0.00

S137 limit for 2020 = £2,955.00

01/04/2021

CLOTTON HOOFIELD PARISH COUNCIL

Asset Register

FIXED ASSETS	Purchase date	Cost	Location	Register Previously	Register 2019-20	Register 2020-21
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	P & K Manby	153.00		
2 x Noticeboards	Nov 2020	2745.00	Hoofield & Clotton			2745.00
1x Planter	Jan 2020	608.04	Hoofield		608.04	
TOTAL		£3,751.04		£398.00	£608.04	£2745.00

Mrs T Ryall-Harvey
Clerk,
Clotton Hoofield Parish Council
06/03/2021

CLOTTON HOOFIELD PARISH COUNCIL

Risk Assessment reviewed March 2021

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.

Clerk
Trudy Ryall-Harvey
March 2021