



Clotton Hoofield Parish Council

Clerk & RFO - Trudy Ryall-Harvey from 1st April 2023 - 31st March 2024

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 2023-24

Charles Kinsey

Email: charles@kinseyfarming.co.uk

CASH BOOK

Balance brought forward	£11,756
PLUS: Receipts	£8,166
LESS: Payments	£11,510
	<hr/>
	£8,412

BANK

Lloyds Current Account	£699
Lloyds Deposit Account	£7,713
LESS: unpaid cheques	£0
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	£8,412

S137 Limit for 2022-23

£3,197

Total Spend for year

£25

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

	2022-23 £	2023-24 £	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	10,843	11,756					
2 Precept or Rates and Levies	6,538	6,735	197	3.01%	NO		
3 Total Other Receipts	219	1,431	1,212	553%	YES		Increase of £1,212 due to the following:- Increases in payments received: + £86 - Bank Interest + £656 - VAT Rebate + £470 - CWaC Ward Members Grant TOTAL + £1,212
4 Staff Costs	3,805	4,036	231	6.07%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,039	7,474	5,435	266.55%	YES		Increase of £5,435 due to the following:- Increases in payments made: + £16 - General Services + £39 - Professional Services + £126 - Administration + £5,254 - Projects TOTAL + £5,435
7 Balances Carried Forward	11,756	8,412					VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	11,756	8,412	0				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	4,329	5,079	750	17.33%	YES		Increase of £750 due to the following:- + £750 towards the Purchase of Defibrillator and Case
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	170		Earmarked for CIL Projects
Reserve 2	3772		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			
		<u>6912</u>	
General reserve	<u>1500</u>		General Reserves
		1500	
Total reserves (must agree to Box 7)		<u><u>8412</u></u>	

Budget Element	Calc. %	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	2023-24 Actual	2023-24 Budget	Variance	Commentary
EXPENDITURE																	
People & Expenses																	
Clerk		255	255	255	255	255	255	255	255	380	269	269	269	3,228	2,820	-408	
HMRC tax		127.4	64	64	64	64	64	64	64	95	67	67	67	807	720	-87	
Mileage		79			30						40			149	60	-89	
Training					29		16						77	122	300	178	
Chairmans allowance														0	0	0	
Professional service																	
Insurance		676												676	700	24	
Internal Audit		45												45	50	5	
The Accounts Center - Payroll			67				103							169	135	-34	
General Services																	
Website								173					57	230	170	-60	
Room Hire													60	60	120	60	
Planter Maintenance														0	40	40	
Admin																	
CHALC Membership		134												134	130	-4	
Other memberships							35				38			38	50	12	
Data Protection fee														35	35	0	
Admin			13		46			32			17			108	50	-58	
Post														0	120	120	
Stationery		18			36			6			6		35	65	150	85	
Office Allowance		32						56			60			184	216	32	
Elections							181							181	200	19	
Projects																	
Ad Hoc Beneficial items (S137)											25			25	150	125	
Community Events		215	389											604	1,000	396	
Speed Initiative PCC							3,900							3,900	0	0	
Community Litter Picking													750	750	100	-650	
General														0	0	0	
Inflation %	2.00%													0	0	0	Provision
Contingency % of above														0	0	0	
TOTAL CASH OUT		604	1,635	386	459	319	4,435	705	319	475	521	336	1,316	11,509	7,316	-4,193	

RECEIPTS	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	2023-24 Actual	2023-24 Budget	Variance
Precept	6,735												6,735	6,735	0
Bank interest	6.27	6.56	7.56	8.07	8.79	11.11	9.24	9.57	9.89	8.97	9.60	9.36	105	16	121
VAT recovery	102											754	856	100	956
Ward contribution	470												470	0	470
CWAC contribution													0	0	0
TOTAL CASH IN	7,313	7	8	8	9	11	9	10	10	9	10	763	8,166	0	
Transaction Cash flow	6,710	-1,629	-378	-451	-310	-4,424	-695	-309	-465	-512	-327	-553	6,437	6,437	0

RESERVES	Projected	2023-24 Actual	2023-24 Budget	Variance
Grants & Projects - to be taken from reserves	11,756			
- A51 Speed Limit (40)		0	0	0
Election Reserves		0	3,250	0
Wildflower Planting		2,500	2,500	0
Portion of Precept in Reserves		3,773	2,673	0
General Reserves		1,500	1,500	0
CIL Projects		920	920	0
TOTAL IN RESERVES	9,163	0	11,421	-4,193

Clotton & Hoofield Parish Council Cashbook 2023-24

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		
11/04/2023	Bank Interest	19	132									£6.27	6.27	Bank Interest
13/04/2023	Cheshire West and Chester	19	132									£6,735.00	6,735.00	Annual Precept
14/04/2023	HMRC VTR	19	132									£101.82	101.82	VAT Rebate
14/04/2023	Cheshire West and Chester	19	132									£470.00	470.00	Kings Coronation Grant Funding
17/04/2023	CHALC	20	133	8				-£133.57					-133.57	CHALC Subscription
18/04/2023	The Events Company	20	133	7					-£215.00				-215.00	Contribution towards the Kings C
25/04/2023	Mrs T Ryall-Harvey	20	133	1		-£255.33							-255.33	Clerk's Salary
02/05/2022	HMRC PAYE	20	133	1		-£63.60							-63.60	HMRC Payment Tax Point 1
09/05/2023	Bank Interest	19	132									£6.56	6.56	Bank Interest
19/05/2023	Came & Company / Gallaghers	20	133	4		-£675.88							-675.88	Annual Insurance Premium
19/05/2023	Duddon and Burton Parish Cou	20	133	7					-£389.39				-389.39	Contribution towards the Kings C
19/05/2023	Mrs T Ryall-Harvey	20	133	1				-£139.47					-142.47	Clerk's Expenses
19/05/2023	Mr P Sanders	20	133	1		-£45.00							-45.00	Internal Auditor
25/05/2023	Mrs T Ryall-Harvey	20	133	1		-£255.13							-255.13	Clerk's Salary Tax Point 2
28/05/2023	HMRC PAYE	20	133	1		-£63.80							-63.80	HMRC Payment Tax Point 2
09/06/2023	Bank Interest	29	135									£7.56	7.56	Bank Interest
15/06/2023	PQR Limited	30	135	1		-£55.50							-66.60	1/2 Yearly Payroll
25/06/2023	Mrs T Ryall-Harvey	30	135	1		-£255.13							-255.13	Clerk's Salary Tax Point 3
29/06/2023	HMRC PAYE	30	135	1		-£63.80							-63.80	HMRC Payment Tax Point 3
10/07/2023	Bank Interest	29	135									£8.07	8.07	Bank Interest
18/07/2023	Mrs T Ryall-Harvey	30	135	1				-£135.30					-140.10	Clerk's Expenses
25/07/2023	Mrs T Ryall-Harvey	30	135	1		-£255.13							-255.13	Clerk's Salary Tax Point 4
29/07/2023	HMRC PAYE	30	135	1		-£63.80							-63.80	HMRC Payment Tax Point 4
09/08/2023	Bank Interest	34	139									£8.79	8.79	Bank Interest
25/28/2023	Mrs T Ryall-Harvey	35	139	1		-£255.13							-255.13	Clerk's Salary Tax Point 5
29/08/2023	HMRC PAYE	35	139	1		-£63.80							-63.80	HMRC Payment Tax Point 5
11/09/2023	Bank Interest	34	139									£11.11	11.11	Bank Interest
15/09/2023	ICO ZA 190296	35	139	8				-£35.00					-35.00	Data Protection Subscription
25/09/2023	CWac - Council Fund	35	139	10					-£3,250.00				-3,900.00	A51 Speed Limit Reduction
25/09/2023	HMRC PAYE	35	139	1		-£63.80							-63.80	HMRC Payments Tax Point 6
25/09/2023	Mrs T Ryall-Harvey	35	139	1		-£255.13							-255.13	Clerk's Salary Tax Point 6
27/09/2023	CWac - Council Fund	35	139	1				-£181.00					-181.00	Fees & Charges for PC Election
09/10/2023	Bank Interest	34	139									£9.24	9.24	Bank Interest
09/10/2023	PQR Limited	35	139	1		-£85.50							-102.60	Payroll Services for Oct 23 - Apr 2
09/10/2023	One.com	35	139	5			-£143.87						-172.64	Website Hosting Plan And Domain
25/10/2023	Mrs T Ryall-Harvey	35	139	1		-£255.13							-255.13	Clerk's Salary Tax Point 7
27/10/2023	HMRC PAYE	35	139	1		-£63.80							-63.80	HMRC Payments Tax Point 7
30/10/2023	Mrs T Ryall-Harvey	35	139	1				-£109.10					-110.54	Clerk's Expenses
09/11/2023	Bank Interest	40	143									£9.57	9.57	Bank Interest
24/11/2023	Mrs T Ryall-Harvey	41	143	1		-£255.13							-255.13	Clerk's Salary Tax Point 8
27/11/2023	HMRC	41	143	1		-£63.80							-63.80	HMRC Payments Tax Point 8



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	Register 2023-24
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	Hoofield & Clotton			£2,745			
1x Planter	Jan-20	£608.04	Hoofield		£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		£398.00	£608.04	£2,745	£578.04	£0.00	£750

Mrs T Ryall-Harvey
Clerk,

Clotton Hoofield Parish Council

Reviewed: 01/04/2024

Next Review date: April 2025

CLOTTON HOOFIELD PARISH COUNCIL

Risk Assessment reviewed April 2024

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 April 2024
Next reviewed March 2025

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.