

Clotton Hoofield Parish Council

Clerk & RFO - Trudy Ryall-Harvey from 1st April 2024 - 31st March 2025

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 2024-25

Charles Kinsey

Email: charles@kinseyfarming.co.uk

CASH BOOK

Balance brought forward	£8,412
PLUS: Receipts	£7,448
LESS: Payments	£6,228
	<hr/>
	£9,632

BANK

Lloyds Current Account	£1,833
Lloyds Deposit Account	£7,799
LESS: unpaid cheques	£0
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	£9,632

S137 Limit for 2024-25	£3,481
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

	2023-24 £	2024-25 £	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	11,756	8,412					
2 Precept or Rates and Levies	6,735	7,006	271	4.02%	NO		
3 Total Other Receipts	1,431	442	-989	69%	YES		Decrease of £989 due to the following:- Decreases in payments received: - £19 - Bank Interest - £856 - VAT Rebate - £470 - Kings Coronation Grant Funding TOTAL - £1,345 Increase in payments received:- + £356 - CIL Money TOTAL - £356
4 Staff Costs	4,036	4,164	128	3.17%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	7,474	2,064	-5,410	72.38%	YES		Decrease of £5,410 due to the following:- Decreases in payments made: - £271 - Professional Services - £162 - Administration - £3,665 - Projects - £750 - Projects from Reserves - £568 - VAT TOTAL - £5,417 Increase in payments made: +£7 - General Services TOTAL + £7
7 Balances Carried Forward	8,412	9,632					
8 Total Cash and Short Term Investments	8,412	9,632					
9 Total Fixed Assets plus Other Long Term Investments at	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)

Clotton and Hoofield Parish Council

OUT-TURN 2024-25

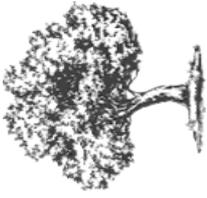
01/04/2025

Budget Element	Calc. %	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	2024-25 Actual	2024-25 Budget	Variance
EXPENDITURE																
<u>People</u>																
Clerk & HMRC		336	336	269	67	673	336	336	421	347	347	347	347	4,164	4,120	44
<u>Professional service</u>																
Insurance			241											241	750	-509
Internal Audit		48												48	50	-3
Payroll Services		70					112			18				200	182	18
<u>General Services</u>																
Website							57	159						217	175	42
Room Hire										45				45	60	-15
Planter Maintenance										39				39	100	-61
<u>Admin & Expenses</u>																
CHALC Membership		136												136	136	0
Other memberships (NALC/SLCC/Local Council's Direct)						60			60					120	132	-12
Data Protection fee						35								35	35	0
Admin						21				45			4	70	90	-20
Post														0	0	0
Stationery		45			8						56			139	80	59
Office Allowance		52			60					52				216	224	-8
Mileage		30			50					10				129	70	59
Training		25			60					88				183	150	33
Elections														0	0	0
<u>Projects</u>																
Ad Hoc Beneficial items (S137)						20								20	150	-130
Community Events														0	0	0
Planting of Wildflowers														0	940	-940
CIL Projects		227												227	920	-693
General Grants & Projects														0	500	-500
Inflation %	3.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	233	-233
Contingency % of above	1.50%	0	0	0	0	0	0	0	0	0	0	0	0	0	133	-133
TOTAL CASH OUT		969	577	269	67	931	429	760	421	407	616	347	435	6,228	9,230	-3,001
RECEIPTS																
Precept	6735 4.00%	7,006												7,006	7,006	0
Bank Interest	Monthly	7.97	8.25	8.81	7.99	7.66	6.59	6.38	7.02	5.96	6.61	6.83	5.98	86	108	-22
VAT recovery														0	730	-730
Money taken from reserves														0	1,390	-1,390
Ward contribution														0	0	0
Other							356							356	0	356
TOTAL CASH IN		7,014	8	9	8	8	7	362	7	6	7	7	6	7,448	9,234	-1,786
Transaction Cash flow		6,046	-569	-260	-59	-923	-422	-398	-414	-401	-609	-340	-429			
RESERVES																
Projected	8706.9													8,707	8,707	0
Grants & Projects - to be taken from reserves																
Speed Limit Reduction														0	0	0
Election Reserves		2,500												2,500	2,500	0
Portion of Precept in Reserves		4,817												4,817	4,817	0
Planting of Wildflowers		470												470	470	0
TOTAL IN RESERVES		8,707	0	0	0	0	0	0	0	0	0	0	0	8,707	8,707	0

Clotton & Hoofield Parish Council Cashbook 2024-25

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			
09/04/2024	Bank Interest	14	150									£7.97	7.97	Bank Interest
16/04/2024	CHALC	15	150	8				-£135.66					-135.66	Affiliation Fees
16/04/2024	Phil Sanders	15	150	1		-£47.50							-47.50	Internal Audit
16/04/2024	PQR Limited	15	150	1		-£58.50					-£11.70		-70.20	Payroll Services for Months 01-06
16/04/2024	Mrs T Ryall-Harvey	15	150	1				-£143.34			-£8.51		-151.85	Clerk's Expenses
18/04/2024	CWAC	25	153									£7,006.00	7,006.00	Precept for 2024-25
25/04/2024	Mrs T Ryall-Harvey	15	150	1		-£269.24							-269.24	Clerk's Salary Tax Month 1
29/04/2024	HMRC PAYE	15	150	1		-£67.20							-67.20	PAYE Payment Tax Month 1
30/04/2024	Barlows UK Ltd	25	153	3					-£189.20		-£37.84		-227.04	Installation of Defibrillator
07/05/2024	Zurich Town & Parish Insurance	25	153	4		-£241.00							-241.00	Annual Insurance
09/05/2024	Bank Interest	25	153									£8.25	8.25	Bank Interest
25/05/2024	Mrs T Ryall-Harvey	25	153	1		-£269.24							-269.24	Clerk's Salary Tax Month 2
29/05/2024	HMRC PAYE	25	153	1		-£67.20							-67.20	PAYE Payment Tax Month 2
10/06/2024	Bank Interest	25	153									£8.81	8.81	Bank Interest
25/06/2024	Mrs T Ryall-Harvey	25	153	1		-£269.04							-269.04	Clerk's Salary Tax Month 3
01/07/2024	HMRC PAYE	25	153	1		-£67.40							-67.40	PAYE Payment Tax Month 3
09/07/2024	Bank Interest	25	153									£7.99	7.99	Bank Interest
06/08/2024	HMRC PAYE	25	154	1		-£67.20							-67.20	PAYE Payment Tax Month 4
06/08/2024	Mrs T Ryall-Harvey	25	154	1		-£269.24							-269.24	Clerk's Salary Tax Month 4
06/08/2024	Mrs T Ryall-Harvey	25	154	1				-£186.81			-£11.32		-198.13	Clerk's Expenses
09/08/2024	Bank Interest	30	157									£7.66	7.66	Bank Interest
19/08/2024	National Association of Local Councils	30	157	8		-£50.00					-£10.00		-60.00	Local Council Award Scheme Regt
25/08/2024	Mrs T Ryall-Harvey	30	157	1		-£269.04							-269.04	Clerk's Salary Tax Month 5
29/08/2024	HMRC PAYE	30	157	1		-£67.40							-67.40	PAYE Payment Tax Month 5
09/09/2024	Bank Interest	30	157									£6.59	6.59	Bank Interest
13/09/2024	ICO ZA190296 (DD)	30	157	8		-£35.00							-35.00	Data Protection Subscription
16/09/2024	Linux Internet	30	157	5			-£47.88				-£9.58		-57.46	Website Cloud Hosting for 12 Months
25/09/2024	Mrs T Ryall-Harvey	30	157	1		-£269.24							-269.24	Clerk's Salary Tax Month 6
29/09/2024	HMRC PAYE	30	157	1		-£67.20							-67.20	PAYE Payment Tax Month 6
04/10/2024	One.com	30	157	5			-£132.87				-£26.57		-159.44	Annual Domain Fee
09/10/2024	Shires Accountancy	30	157	1		-£93.50					-£18.70		-112.20	Payroll Services for Months 7-12
09/10/2024	Bank Interest	30	157									£6.38	6.38	Bank Interest
22/10/2024	Mrs T Ryall-Harvey	30	157	1				-£147.03			-£4.66		-151.69	Clerk's Expenses
25/10/2024	Mrs T Ryall-Harvey	30	157	1		-£269.04							-269.04	Clerk's Salary Tax Month 7
28/10/2024	Cheshire West and Chester	38	161								£355.61		355.61	CIL Payment 2024
29/10/2024	HMRC PAYE	30	157	1		-£67.40							-67.40	PAYE Payment Tax Month 7
11/11/2024	Bank Interest	38	161									£7.02	7.02	Bank Interest
25/11/2024	Mrs T Ryall-Harvey	38	161	1		-£336.80							-336.80	Clerk's Salary Tax Month 8
29/11/2024	HMRC PAYE	38	161	1		-£84.20							-84.20	PAYE Payment Tax Month 8
04/12/2024	National Association of Local Councils	38	161	8		-£50.00					-£10.00		-60.00	Local Council Award Scheme Accr
09/12/2024	Bank Interest	38	161									£5.96	5.96	Bank Interest

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CLOTTON HOOFFIELD 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	Register 2024-25
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		£398.00	£608.04	£2,745	£578.04	£0.00	£750	£0

Mrs T Ryall-Harvey
Clerk,
Clotton Hooffield Parish Council
Reviewed: 01/04/2025
Next Review date: April 2026

CLOTTON HOOFIELD PARISH COUNCIL

Risk Assessment reviewed March 2025

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 2025
Next reviewed March 2026

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.