

Hargrave & Huxley Parish Council

Clerk & RFO - Trudy Ryall-Harvey from 1st April 2022 - 31st March 2023

Email: clerk.huxleyhargravepc@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 2022-23

Jane Windsor

Email: jywindsor@hotmail.com

CASH BOOK

Balance brought forward	£16,122
PLUS: Receipts	£7,914
LESS: Payments	-£9,237
	<hr/>
	£14,799

BANK

Barclays Current Account	£953
Barclays Deposit Account	£13,846
LESS: unpaid cheques	£0
	<hr/>
	£14,799

S137 Limit for 2022-23	£1,790
Total Spend for year	£27

Parish Council Minutes are available at <https://hargravehuxleypc.co.uk/council-clerk/minutes/>

Explanation of variances – pro forma

Name of smaller authority: **Hatgrave and Huxley 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.

	2021-22 £	2022-23 £	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	15,319	16,122				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	5,869	5,869	0	0.00%	NO		
3 Total Other Receipts	222	2,045	1,822	820%	YES		In 2022-23 we received the following additional money:- £26.28 in bank interest £540.80 - VAT Rebate £1,477.42 - Churchyard Grant In 2021-22 we received the following additional money:- £1.38 in bank interest £220.74 VAT Rebate
4 Staff Costs	2,810	3,198	388	13.82%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,478	6,038	3,560	143.70%	YES		The Parish Council paid out on the following items:- Staff Expenses - 22-23 = £263, 21-22 = £243 Staff Training - 22-23 = £316, 21-22 = £106 Parish Council Insurance - 22-23 = £450, 21-22 = £402 Internal Audit - 22-23 = £50, 21-22 = £ 48 Payroll Services - 22-23 = £122, 21-22 = £232 Website etc - 22-23 = £97, 21-22 = £75 Room Hire - 22-23 = £109, 21-22 = £70 CHALC Membership - 22-23 = £144, 21-22 = £144 SLCC Membership - 22-23= £37, 21-22 = £47 Data Protection Fees - 22-23 = £35, 21-22 = £35 British Legion - 22-23 = £27, 21-22 = £22 Defibrillator - 22-23 = £56, 21-22 = £49 Noticeboard - 22-23 = £2,156 Churchyard Maintenance 22-23 = £1,477 Other Items - 22-23 = £613, 21-22 = £1,015
7 Balances Carried Forward	16,122	14,799				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	15,319	14,799				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Reserves	10,074	14,975	4,901	48.65%	YES		Addition of 1 x Noticeboard to Asset Register in 2022 = £2,086.00 Additional of 1 x Beacon to Asset Register in 2022 = £1,062.60 Missing of Asset Register Values - Delib and Case £1,200
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	1990		held as an earmarked reserve to cover the speed limit reduction on Guy Lane
Reserve 2	500		Adhoc Items \$137
Reserve 3	2500		Held incase an Election is called
Reserve 4	350		Maintenance Budget
Reserve 5	3505		Earmarked for the installation of Village Gates Project
Reserve 6			
		8845	
General reserve	5954		up to one years precept to be kept in general reserve to cover unexpected
		5954	expenditures or emergencies.
Total reserves (must agree to Box 7)		14799	

HARGRAVE & HUXLEY PARISH COUNCIL FINANCIAL TRANSACTIONS 2022-23

Statement Date	Description	R	P	MP	People & Expenses	Professional Services	General Services	Admin	Projects	Projects from reserves	£137	VAT	Receipts	Totals	Bank Reconciliation	Comments	No
Payments																	
11/04/2022	Bank interest			74												Bank balance at 1st April 2022	
13/04/2022	HMRC VTR			74									0.14	0.14	16,122.17	Bank interest	
25/04/2022	Cheshire West and Chester			74									81.25	81.25	16,203.42	VAT Refund	
25/04/2022	Mrs T Ryall-Harvey	12	1	75	-243.01								5,869.00	5,869.00	22,072.42	Precept for 2022-23	1
09/05/2022	CHALC	12	4	75				-144.36							21,685.05	CHALC Subscription	3
09/05/2022	Mrs T Ryall-Harvey	12	1	75				-317.07							21,341.41	Clerks Expenses & Training	4
09/05/2022	CHALC	12	8	75				-30.00							21,311.41	Planning Training	5
09/05/2022	S. M. Inham	12	1	75											21,261.41	Internal Auditor	6
09/05/2022	Mid Cheshire Footp	12	4	75				-8.00							21,253.41	Subscription to Footpaths	7
09/05/2022	Bank interest	21		79									0.12	0.12	21,253.53	Bank interest	9
25/05/2022	Mrs T Ryall-Harvey	12	1	75	-292.93									-292.93	20,960.60	Clerks Salary	8
09/06/2022	Mrs C Nicholls	21	9	79					-240.49					-240.49	20,720.11	Contribution toward Jubilee E	10
09/06/2022	Bank interest	21		79									0.13	0.13	20,720.24	Bank interest	9
16/06/2022	Mrs C Nicholls	21	9	79					-40.95					-40.95	20,679.29	Contribution toward Jubilee E	11
16/06/2022	Huxley PTA	21	9	79					-50.00					-50.00	20,629.29	Contribution towards Coin/M	12
25/06/2022	Mrs T Ryall-Harvey	21	1	79	-243.01									-243.01	20,386.28	Clerk's Salary	13
04/07/2022	Mrs T Ryall-Harvey	21	7	79					-46.59					-46.59	20,329.89	Replacement Defib Pads	14
04/07/2022	Mrs T Ryall-Harvey	21	1	79				-57.80						-59.02	20,270.87	Clerk's Expenses	15
04/07/2022	Marmax Recycled P	21	9	79				-1,739.00						-2,086.80	18,184.07	Noticeboard for Huxley	16
11/07/2022	Bank interest	27		83									0.13	0.13	18,184.20	Bank interest	21
11/07/2022	PQR limited	27	1	84				-25.50						-30.60	18,153.60	Payroll Services Q1	17
15/07/2022	ICO	27	4	84				-35.00						-35.00	18,118.60	Data Protection Subscription	23
25/07/2022	Mrs T Ryall-Harvey	21	1	79	-243.01									-243.01	17,875.59	Clerk's Salary	18
02/08/2022	Mrs Mary Stelford	27	9	84					-68.32					-68.32	17,807.27	Contribution towards Jubilee	19
02/08/2022	Orwell Engineering	27	9	84					-83.33					-100.00	17,707.27	Contribution towards Jubilee	20
09/08/2022	Bank interest	27		83									0.46	0.46	17,707.73	Bank interest	21
25/08/2022	Mrs T Ryall-Harvey	27	1	84	-243.01									-243.01	17,464.72	Clerk's Salary	22
05/09/2022	Mrs T Ryall-Harvey	27	1	84				-39.50						-41.30	17,423.42	Clerk's Expenses	24
09/09/2022	Bank interest	33		88									0.59	0.59	17,424.01	Clerk's Expenses	29
25/09/2022	Mrs T Ryall-Harvey	27	1	84	-243.01									-243.01	17,181.00	Clerk's Salary	26
05/10/2022	Hargrave PCC	33	3	89				-21.00						-21.00	17,160.00	Hire of St Peters Church Hall	25
05/10/2022	PQR limited	33	1	89				-25.50						-30.60	17,129.40	Payroll Services Q2	27
10/10/2022	Bank interest	33		88									0.59	0.59	17,129.99	Bank interest	29
25/10/2022	Mrs T Ryall-Harvey	33	1	88	-243.01									-243.01	16,886.98	Clerk's Salary	28
09/11/2022	Bank interest	41		93									1.48	1.48	16,888.46	Bank interest	29
10/11/2022	PQR limited	33	1	89				-51.00						-61.20	16,827.26	Payroll Services for Q3 & Q4	30
10/11/2022	J Y Windsor	33	9	89					-105.00					-105.00	16,722.26	Planting of Daffodils	31
10/11/2022	Mrs T Ryall-Harvey	33	1	88					-88.82					-90.85	16,631.41	Clerk's Expenses	32
21/11/2022	Walkers Nurseries	41	9	93										-74.88	16,556.53	Purchase of Daffodil Bulbs	33
25/11/2022	Mrs T Ryall-Harvey	33	1	88	-243.01									-243.01	16,313.52	Clerk's Salary	34
01/12/2022	Mrs S Martin	41	9	93										-69.60	16,243.92	Postcore for installation of W	35
09/12/2022	Bank interest	41		93									3.16	3.16	16,247.08	Bank interest	36
24/12/2022	Mrs T Ryall-Harvey	41	1	93	-408.77									-408.77	15,838.31	Clerk's Salary	37
09/01/2023	Bank interest	51		100									5.91	5.91	15,844.22	Bank interest	36
11/01/2023	Mrs T Ryall-Harvey	41	1	93					-59.40					-59.40	15,784.82	Clerk's Expenses	38
25/01/2023	Mrs T Ryall-Harvey	41	1	93	-265.20									-265.20	15,519.62	Clerk's Salary	39
09/02/2023	Bank interest	51		100									7.05	7.05	15,526.67	Bank interest	40
21/02/2023	Hargrave PCC	51	3	100				-28.00						-28.00	15,498.67	Hire of St Peters Church Hall	41
25/02/2023	Mrs T Ryall-Harvey	51	1	100	-265.20									-265.20	15,233.47	Clerk's Salary	42
06/03/2023	Ashton Hayes PC	51	4	100				-17.49						-17.49	15,215.98	Bitdefender Subscription 2023	43
06/03/2023	Came & Co/Gaillagh	51	2	100										-449.51	14,766.47	PC Insurance for 2023	44
06/03/2023	Huxley Village Hall	51	3	100				-449.51						-60.00	14,706.47	Huxley Village Hall Hire 2022	45

HARGRAVE & HUXLEY PARISH COUNCIL

Parish Assets as at 23-03-2023

In Huxley area:-

Item	Acquired	Location	Cost/Value	Insured Value	Date of dispose	Reason for disposal	Supplier	Insured under
Wooden Seat	Dec-04	outside Huxley School	£344.00	£354.32	n/a	n/a	Presented by the Historical Society	Street Furniture
Noticeboard	Jun -22	In Methodist Chapel churchyard	£2,086.00	£2,086.00			Marmax Recycled Products	Street Furniture
Embroidered Parish Map	Oct-00	In Huxley Village Hall	None	None	n/a	n/a	Presented by Huxley & Hargrave W.I.	
Huxley Village Sign	1970	Opposite Methodist Chapel	£400.00	£400.00	n/a	n/a	Presented by Huxley & Hargrave W.I.	
Millennium waymarker	Nov-02	In the Methodist chapel ground	None	None	n/a	n/a	Commissioner by Huxley Millennium Committee	
BT Telephone Kiosk	Apr-10	Currently in The Inn at huxley Grounds	£750.00	£1,500.00	n/a	n/a	Adopted by Huxley Parish Council	Street Furniture
Wooden Carving	In the Methodist chapel Churchyard							
Defibrillator	Oct-19	In Telephone Box outside "The Inn @ Ht	£1,200.00	£1,000.00			Purchased by Hargrave & Huxley Parish Council	Defib Equipment
Defibrillator Case	Jun-20	Outside The Inn at Huxley	£436.00	£436.00			Purchased by Hargrave & Huxley Parish Council	Defib Equipment
							Orwell Engineering Solutions Ltd	Street Furniture

In Hargrave area:-

Item	Acquired	Location	Cost/Value	Insured Value	Date of dispose	Reason for disposal	Supplier	Insured under
Wooden bus shelter	Not Known	Entrance to church car park, Hargrave	£1,925.72	£2,359.86	n/a	n/a	Not Known	Street Furniture
Noticeboard	Not Known	Bus shelter by church hall, Hargrave	£477.00	£569.15	n/a	n/a	Not Known	Street Furniture
War Memorial	Not Known	Entrance to new cemetery	£2,282.75	£2,657.31	n/a	n/a	Not Known	
Phone Box	Not Known	Chapel Lane, Hargrave	£1,000.00	£1,000.00	n/a	n/a	Adopted by Foulk Stapleford Parish Council	Street Furniture
Embroidered parish map	Oct-00	In Hargrave Village Hall	None	None	n/a	n/a	Presented by Huxley & Hargrave W.I.	
Wooden Carving	Hargrave							
Defibrillator & Case	Not Known	Outside Hargrave Village Hall	£1,200.00	£1,200.00			Donated by PCC to the village	Defib Equipment
Beacon	Jun -22	Hargrave Playing Field	£759.00	£1,062.60				

General:-

Item	Acquired	Location	Cost/Value	Insured Value	Date of dispose	Reason for disposal	Supplier	Insured under
Lenovo Laptop	Feb-19	Clerks Possession	350	350	n/a	n/a	E Buyer	Office Equipment
			£9,165.47	£14,975.24				

HARGRAVE & HUXLEY PARISH COUNCIL

Administration	Risk Identified	Level	Management of risk	Action
Topic				
Legal Powers	Ensure Council is acting legally including payments.	M	Councillors to be aware of Council's legal powers. Powers to be listed on accounts.	
Minutes	Accurate & Legal Loss	L	Approved at following meeting Copy of minutes to be retained & on website Completed minutes books to be archived	Minutes to be backed up onto website
Financial Records	Adequate	L	Accounts approved by council regularly& minuted.	Subject to internal audit Internal Audit annually –March/April Budget Review 6 monthly
Members Interests	Conflict of Interests	L	All councillors to receive code of conduct training. All councillors to complete register of interests and to keep up to date. Interests to be declared and minuted.	
Staff	Loss key personnel	L	Hours, health/long term illness, training, resignation. Monitor and manage as appropriate.	Annual review –January
	Fraud by Staff	L	Fidelity guarantee value set at appropriate level	Annual review–March/April (for Audit)
Loss of Property	Due to critical damage or third party performance	L	Review adequacy of Insurance Cover Annual	Review - February
Assets & Maintenance	Assets valued correctly Damage to third party L M	L M	Annual inspection Review adequacy of Insurance Cover Adequate public liability insurance	Annual review–Feb Review – Feb
Risk Assessment	Risk Assessment adequate, amended to take in account changes in circumstance	L	Annual review by council & internal auditor.	April as part of the internal audit and reviewed by Council at May Meeting
FINANCIAL				
Precept yearly review of budget to actual	Legal Process Not submitted Not paid by LA Adequacy of Funding	L L L M	Resolution to be minuted. RFO to submit and obtain proof of receipt Confirmation of payment to be obtained Half yearly review budget to actual	Annual –January Annual –April Annual September
Other income	Cash handling & banking	L	No cash handling	
Grants	Making applications on behalf of the Parish Council	L	RFO to monitor	As required

Grants & Donations (making payments)	No power to pay.	L	Payments to be agreed by resolution of council.	As required
Salaries	Wrong salary / hours / rate paid	L	Salary rate agreed, hours to be approved by council	Review & agree at May Mtg
	Wrong deductions –NI & Income Tax	L	Check to PAYE Calculations.	Internal Audit annually –April/May
Direct Costs & Overhead expenses	Goods not supplied to Council	M	Follow up on all orders by RFO	
	Invoice incorrectly calculated or recorded& correct Payments made.	L	All payments/invoices to be confirmed/checked by minimum two councillors by email or signed invoice & checked against statements by RFO. Cheque payments –2 signatures & stub to signed.	Councillors to check payments against statements& printed confirmations at each meeting.
			Where no invoice exists (donations/grants) recipient to sign receipt of payment slip.	Internal Audit annually – April/May
Election	Costs Inadequate resources to pay for election.	L	Quarterly review of budget	Annual –April, July, Oct, Jan –RFO Chairman & Vice Chairman
VAT	VAT analysis	L	Vat receipts to be request and filed. Vat to be listed on accounts.	Vat claimed annually by RFO Internal Audit annually –March/April
	Claimed within time limits	L		
Reserves – General & Earmarked	Adequacy	L	Consider at Budget setting and as part of half yearly review of budget.	Annual –September Annual January.

Adopted 12th May 2019 Chairperson Cllr

O De Braekeleer

Reviewed and agreed - March 2020

Reviewed and agreed - March 2021

Reviewed and agreed - March 2022

Reviewed and agreed - March 2023

To be next reviewed March 2024