

# Hargrave & Huxley Parish Council

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

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 2023-24

Roy Bird

Email:roy@hargravehuxleypc.co.uk

Phone No: 01829 740 650

## CASH BOOK

Balance brought forward	£14,799
PLUS: Receipts	£25,182
LESS: Payments	-£9,312
	£30,669

## BANK

Barclays Current Account	£114
Barclays Deposit Account	£30,555
	£30,669

**General Power of Competence:** The Council adopted the General Power of Competence at their Annual Meeting on 14th May 2023, Resolution 23/004, page 102 of the Minutes Book.

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

## Explanation of variances – pro forma

Name of smaller authority: **Hargrave 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

	2022-23 £	2023-24 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	<b>16,122</b>	<b>14,799</b>	0	0		Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	<b>5,869</b>	<b>5,938</b>	69	1.18%	NO		
3 Total Other Receipts	<b>2,045</b>	<b>19,244</b>	17,199	841%	YES		<b>Increase of £17,199 due to the following:-</b> <u>Decrease in payment received:</u> - £239 - VAT Rebate <b>TOTAL - £239</b>  <u>Increases in payments received:</u> + £147 - Lloyds Bank Interest + £16,166 - Cheshire West and Chester CIL Contribution + £1,125 - Cheshire West and Chester Council Contribution <b>TOTAL + £17,438</b>
4 Staff Costs	<b>3,198</b>	<b>3,467</b>	269	8.41%	NO		
5 Loan Interest/Capital Repayment	<b>0</b>	<b>0</b>	0	0.00%	NO		
6 All Other Payments	<b>6,086</b>	<b>5,845</b>	-241	3.96%	NO		
7 Balances Carried Forward	<b>14,752</b>	<b>30,669</b>				<b>VARIANCE EXPLANATION NOT REQUIRED</b> <b>EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES</b>	
8 Total Cash and Short Term Investments	<b>15,319</b>	<b>30,669</b>	0	0		<b>VARIANCE EXPLANATION NOT REQUIRED</b>	
9 Total Fixed Assets plus Other Long Term Investments are	<b>14,975</b>	<b>16,001</b>	1,026	6.85%	NO		
10 Total Borrowings	<b>0</b>	<b>0</b>	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:

	£	£	
<b>Earmarked reserves:</b>			
Reserve 1	16166		CIL money received from CWaC
Reserve 2	500		Adhoc Items S137
Reserve 3	2500		Held incase an Election is called
Reserve 4	400		Maintenance Budget
Reserve 5	3505		Earmarked for the installation of Village Gates Project
Reserve 6	1566		Purchase and Fitting of two additional Kissing Gates
	24637		
<b>General reserve</b>	6031	6031	up to one years precept to be kept in general reserve to cover unexpected expenditures or emergencies.
<b>Total reserves (must agree to Box 7)</b>	30668		

Budget Element	Due Date	Calc. %	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	2023-24 Actual	2023-24 Budget	Variance	Commentary	
<b>EXPENDITURE</b>																			
<b>People &amp; Expenses</b>																		Costs include VAT	
Clerk	Monthly		265	265	265	265	265	265	266	316	428	289	289	289	3,467	3,096	-371		
HMRC tax															0	0	0		
Expenses	Monthly			77		65		79		110		22	5	48	407	200	-207		
Training						54		90		16		77	25		261	250	-11		
<b>Professional service</b>																			
Insurance	Yearly														459	459	350	-109	
Internal Audit	Yearly			50											50	50	0		
Payroll	Monthly				67				103							169	240	71	
<b>General Services</b>																			
Admin/Website	Monthly			19											57	76	200	124	
Room Hire	Quarterly				28										28	100	100	-56	
<b>Admin</b>																			
CHALC Membership	Yearly		148													148	150	2	
SLCC Membership	Yearly															38	50	12	
Other Membership/Subscription			8		22										38				
Data Protection fee	Yearly				35											35	35	0	
Elections	Yearly						181									181	0	-181	no election for 2020-21
<b>Projects</b>																			
British Legion Wreath							28		25							53	25	-28	
Defibrillator									246							246	60	-186	Taken from Reserves
Other																			£8 - Cheshire Footpath Subscription, £500 toward Platinum Jubilee
<b>Inflation %</b>	<b>2.00%</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	283	283	
<b>Contingency % of above</b>	<b>1.00%</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL CASH OUT</b>			414	877	360	441	265	643	368	1,862	674	349	399	2,661	9,281	5,939	-3,342		

RECEIPTS																			
Precept	5938	0.00%	5,938													5,938	5,869	-69	
Bank Interest			8.76	8.33	9.44	10.07	10.97	13.87	13.68	16.42	16.97	15.40	23.39	25.43	173	2	173		
VAT recovery															302	68	302		
Other			100				822.00			8,083					9,765	18,770	0	18,770	
<b>TOTAL INCOME</b>			6,047	8.33	9.44	10.07	832.97	13.87	8,096.68	16.42	16.97	15.40	23.39	10,092	25,182	5,909	-19,273		

Transaction Cash flow

PROJECTS FROM RESERVES																			
Carry over of upto one years Precept															5,954	5,954	5,740		
Elections															2,500	2,500	2,500		
Speed Limit Reduction - 2019															1,990	1,990	1,944		
Village Gates - 2022															3,505	3,505	3,505		
S137 Ad hoc Items															500	500	500		
<b>Maintenance Budget</b>															0	0	0		
Wooden Sculptures															100	100	100	To renovate the wooden plaques	
Defibrillator															200	200	200	Replace battery	
Noticeboards															50	50	50	Refurbishment of noticeboards	
Replacement of Stiles with Kissing gates								1,644							1,644	0	0		
			0	0	0	0	1,644	0	0	0	0	0	0	14,799	16,443	14,539			

Cash in Bank	14,799	20,432	19,563	19,213	18,782	19,350	18,720	26,449	24,603	23,947	23,614	23,238	30,670			15,871	Bank Balance change o
2022-23 Year End		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar				

# HARGRAVE & HUXLEY PARISH COUNCIL FINANCIAL TRANSACTIONS 2023-24

Statement Date	Description	R MP	People & Expenses	Professional Services	General Services	Admin	Projects	Projects from reserves	S137	VAT	Receipts	Totals	Bank Reconciliation	Comments	No
	Payments										RECEIPTS		£14,799.03	Bank Balance at 1st April 2023	
11/04/2023	Bank Interest	14 101									8.76	8.76	14,807.79	Bank Interest	5
12/04/2023	CWaC	14 101									5,938.00	5,938.00	20,745.79	Precept Payment	1
12/04/2023	CWaC	14 101									100.00	100.00	20,845.79	Ward Member Grant Money	1
17/04/2023	CHALC	14 102				-148.37						-148.37	20,697.42	CHALC Membership for 2023/	2
25/04/2023	Mrs T Ryall-Harvey	14 102	-265.20									-265.20	20,432.22	Clerk's Salary Tax Point 1	3
03/05/2023	Mrs T Ryall-Harvey	14 102					-381.56			-76.31		-457.87	19,974.35	Coronation Mugs for Primary	4
09/05/2023	Bank Interest	14 101									8.33	8.33	19,982.68	Bank Interest	5
15/05/2023	Mid Cheshire Footp	14 102				-8.00						-8.00	19,974.68	Annual Membership	6
15/05/2023	Mrs T Ryall-Harvey	14 102				-90.07				-6.20		-96.27	19,878.41	Clerk's Expenses	7
15/05/2023	Mrs S Irlan	14 102		-50.00								-50.00	19,828.41	Internal Audit	8
25/05/2023	Mrs T Ryall-Harvey	14 102	-265.20									-265.20	19,563.21	Clerk's Salary Tax Point 2	9
07/06/2023	Hargrave PCC	24 109				-28.00						-28.00	19,535.21	Room Hire	10
07/06/2023	PQR Limited	24 109		-55.50						-11.10		-66.60	19,468.61	1/2 Yearly Payroll	11
09/06/2023	Bank Interest	24 109									9.44	9.44	19,478.05	Bank Interest	12
25/06/2023	Mrs T Ryall-Harvey	24 109	-265.20									-265.20	19,212.85	Clerk's Salary Tax Point 3	13
10/07/2023	Bank Interest	24 109									10.07	10.07	19,222.92	Bank Interest	14
14/07/2023	ICO	24 109				-35.00						-35.00	19,187.92	Data Protection Subscription	15
19/07/2023	CHALC	24 109				-25.00						-25.00	19,162.92	Induction Training for RL	16
19/07/2023	Mrs T Ryall-Harvey	24 109				-111.10				-4.80		-115.90	19,047.02	Clerks Expenses	17
25/07/2023	Mrs T Ryall-Harvey	24 109	-265.20									-265.20	18,781.82	Clerk's Salary Tax Point 4	18
09/08/2023	Bank Interest	33 114									10.97	10.97	18,792.79	Bank Interest	19
21/08/2023	CWaC	33 114									822.00	822.00	19,614.79	Ward Members Grant Money	20
25/08/2023	Mrs T Ryall-Harvey	33 114	-265.20									-265.20	19,349.59	Clerk's Salary Tax Point 5	21
11/09/2023	Bank Interest	33 114									13.87	13.87	19,363.46	Bank Interest	22
21/09/2023	Mrs T Ryall-Harvey	33 114				-78.21				-1.08		-79.29	19,284.17	Clerk's Expenses	23
21/09/2023	Old Chad Orchard Li	33 114				-75.00				-15.00		-90.00	19,194.17	Code of Conduct Training	24
25/09/2023	Mrs T Ryall-Harvey	33 114	-265.20									-265.20	18,928.97	Clerk's Salary Tax Point 6	25
27/09/2023	Cheshire West and L	42 120				-181.00						-181.00	18,747.97	Fees & Charges for PC Election	26
27/09/2023	Hargrave PCC	42 120				-28.00						-28.00	18,719.97	Room Hire	27
09/10/2023	Shire Accountancy	42 120		-85.50						-17.10		-102.60	18,617.37	Payroll Services	28
09/10/2023	Bank Interest	42 119									13.68	13.68	18,631.05	Bank Interest	29
23/10/2023	CWaC	42 119									8,082.86	8,082.86	26,713.91	CIL Money	30
25/10/2023	Mrs T Ryall-Harvey	42 120	-265.20									-265.20	26,448.71	Clerk's Salary Tax Point 7	31
01/11/2023	Tattenhall PC	42 120					-855.00					-855.00	25,593.71	Supply of Kissing & Spring Gat	32
08/11/2023	TP J Hellmers Ltd	42 120					-450.00			-90.00		-540.00	25,053.71	Fitting of Kissing & Spring Gat	33
09/11/2023	Bank Interest	42 119									16.42	16.42	25,070.13	Bank Interest	34
24/11/2023	Mrs T Ryall-Harvey	42 120	-316.50									-316.50	24,753.63	Clerk's Salary Tax Point 8	35
24/11/2023	Mrs T Ryall-Harvey	42 120				-139.62				-11.42		-151.04	24,602.59	Clerk's Expenses	36
08/12/2023	Mr M Roscoe	51 126					-205.00			-41.00		-246.00	24,356.59	Replacement Battery for Deb	37
11/12/2023	Bank Interest	51 125									16.97	16.97	24,373.56	Bank Interest	38
22/12/2023	Mrs T Ryall-Harvey	51 126	-427.62									-427.62	23,945.94	Clerk's Salary Tax Point 9	39
09/01/2024	Bank Interest	51 125									15.40	15.40	23,961.34	Bank Interest	40
17/01/2024	Mrs T Ryall-Harvey	51 126				-59.60						-59.60	23,901.74	Clerk's Expenses	41
25/01/2024	Mrs T Ryall-Harvey	51 126	-288.95									-288.95	23,612.79	Clerk's Salary Tax Point 10	42
09/02/2024	Bank Interest	62 133									23.39	23.39	23,636.18	Bank Interest	43
12/02/2024	Hargrave PCC	62 133		-28.00								-28.00	23,608.18	Room Hire	44
12/02/2024	Mrs T Ryall-Harvey	62 133				-68.00			-13.60			-81.60	23,526.58	Clerk's Expenses	45
23/02/2024	Mrs T Ryall-Harvey	62 133	-288.95									-288.95	23,237.63	Clerk's Salary Tax Point 11	46
08/03/2024	HMRC VTR	62 133									301.50	301.50	23,539.13	VAT Rebate	47
08/03/2024	CWaC	62 133									1,682.26	1,682.26	25,221.39	Churchyard Grant	48
11/03/2024	Bank Interest	62 133									25.43	25.43	25,246.82	Bank Interest	57
19/03/2024	CWaC	62 133									8,082.86	8,082.86	33,329.68	CIL Money	49
20/03/2024	Linux Internet Ltd	62 133		-47.88						-9.58		-57.46	33,272.22	12 month Cloud Hosting Subs	50
20/03/2024	CHALC	62 133				-25.00						-25.00	33,247.22	Members Training	51
20/03/2024	Hargrave PCC	62 133					-1,682.26					-1,682.26	31,564.96	Churchyard Grant	52
20/03/2024	Huxley Village Hall	62 133				-100.00						-100.00	31,464.96	Room Hire	53
20/03/2024	Mrs T Ryall-Harvey	62 133				-43.54				-4.31		-47.85	31,417.11	Clerk's Expenses	54
21/03/2024	Came & Co	62 133		-459.36								-459.36	30,957.75	Annual Insurance	55

25/03/2024	Mrs T Ryall-Harvey	62 133	-288.95							-288.95	30,668.80	Clerk's Salary Tax Point 12	56
										0.00	30,668.80		
Leave Blank													

**RECONCILIATION**

Current Account	£114.18	£0.00
Other account	£30,554.62	
<b>TOTAL</b>	<b>£30,668.80</b>	
Less Uncleared Cheques	£0.00	
		<b>£30,668.80</b>

Prepared by Clerk: *T Ryall-Harvey*  
Date: 01/04/2024

# HARGRAVE & HUXLEY PARISH COUNCIL

Parish Assets as at 19-03-2024

**In Huxley area:-**

Item	Acquired	Location	Cost/Value (£)	Insured Value	Date of disposal	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 waymaker	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	Outside The Inn at Huxley	£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

### **In Hargrave area:-**

Item	Acquired	Location	Cost/Value (£)	Insured Value	Date of disposal	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				
1 x Kissing Gate & 2 x Spring	Nov-23	FP15	£1,026.00	£1,026.00			Centrewire	Street Furniture

### General:-

Item	Acquired	Location	Cost/Value (i)	Insured Value	Date of disposal	Reason for disposal	Supplier	Insured under
Lenovo Laptop	Feb-19	Clerks Possession	350	350	n/a	n/a	E Buyer	Office Equipment
			f14.236.47	f16.001.24				

# HARGRAVE & HUXLEY PARISH COUNCIL

Administration Topic	Risk Identified	Level	Management of risk	Action
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
<b>FINANCIAL</b>				
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  Invoice incorrectly calculated or recorded& correct Payments made.	M L	Follow up on all orders by RFO  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.  Where no invoice exists (donations/grants) recipient to sign receipt of payment slip.	Councillors to check payments against statements& printed confirmations at each meeting.  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  Claimed within time limits	L L	Vat receipts to be request and filed. Vat to be listed on accounts.	Vat claimed annually by RFO Internal Audit annually –March/April
Reserves – General & Earmarked	Adequacy	L	Consider at Budget setting and as part of half yearly review of budget.	Annual –September Annual January.

Adopted 12<sup>th</sup> 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

Reviewed and agreed - March 2024

To be next reviewed March 2025