

Hargrave & Huxley Parish Council

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

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 2024-25

Lorraine Sackett

Email: Lorraine@hargravehuxleyco.uk

Phone No: 07905 425 486

CASH BOOK

Balance brought forward	£30,669
PLUS: Receipts	£8,756
LESS: Payments	-£11,516
	£27,909

BANK

Barclays Current Account	£1,094
Barclays Deposit Account	£26,815
	£27,909

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://hargravehuxleyco.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

	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	14,799	30,669				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	5,938	6,057	119	2.00%	NO		
3 Total Other Receipts	19,244	2,699	-16,545	86%	YES		Decrease of £16,545 due to the following:- Increase in payment received: + £155.71 - Bank Interest + £495.96 - VAT Rebate + £77.50 - Other TOTAL + £729.17 Decrease in payments received: - £422 - Members Budget Grant - £16,165.72 - Cheshire West and Chester CIL Contribution - £686.83 - Cheshire West and Chester Council Churchyard Grant TOTAL - £17,274.55
4 Staff Costs	3,467	4,437	970	27.98%	YES		Increase of £970 due to payrise awarded to clerk.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	5,845	7,079	1,234	21.11%	YES		Increase of £1,234 due to the following:- Increase of expenditure due to:- +£74.76 - Professional Services +£201.88 - General Services +£100 - S137 +£3,509.25 - CIL Money +£610.96 - VAT TOTAL = + £4,496.85 Decrease in expenditure due to:- -£315.46 - Administration -£1,642.42 - Projects -£1,305 - Projects from Reserves TOTAL = -£3,262.88
7 Balances Carried Forward	30,669	27,909				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	30,669	27,909				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	16,001	18,130	2,129	13.31%	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)

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	2500	Elections
Reserve 2	3505	Village Gates - 2022
Reserve 3		<u>Earmarked Money</u>
Reserve 4	12608	Community Infrastructure Levy
Reserve 5		<u>Maintenance Budget</u>
Reserve 6	100	Wooden Sculptures
Reserve 7	200	Defibrillator
Reserve 8	2000	Noticeboards
		20,913
General reserve		
	6000	up to one years precept to be kept in general reserve.
	995	Churchyard grant -payable April 2025
		6996
Total reserves (must agree to Box 7)		<u><u>27909</u></u>

Budget Element	Due Date	Calc. %	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Actual 2024-25	Budget 2024-25	Variance	Commentary
EXPENDITURE																		Costs include VAT
People & Expenses																		
Clerk & HMRC Tax	Monthly		689	289	289	289	384	336	336	437	347	347	347	347	4,437	3,636	-801	
Professional service																		
Insurance	Yearly													304	304	403	99	
Internal Audit	Yearly			50										50	50	50	0	
External Audit	Yearly						252					18		252	252	0		
Payroll	Monthly		70						112					200	200	182	-18	
General Services																		
Admin/Website	Monthly		19									57		77	77	109	32	
Room Hire	Quarterly		28		28			28				28	110	222	222	144	-78	
Admin.																		
Expenses	Monthly			38		30		38		48		32		118	304	330	26	
Chairman's Allowance													100	100	100	100		
Training				70		96			25			16		206	206	190	-16	
CHALC Membership	Yearly		157									38		157	157	156	-1	
SLCC Membership														38	38	40		
Other Membership/Subscription											60					140		£8 - Cheshire Footpath Subscription,
Data Protection fee	Yearly		68			8								136	136	35	0	
Elections	4 Yearly				35										0	0	0	no election for 2020-21
Projects																		
Defibrillator							84							84	84	60	-24	Taken from Reserves
Road Safety Measures										3,467				3,467	3,467	0		Purchase of SID machine & Lock
Footpath Upgrades													690	690	2,952			
Street Furniture Maintenance														0	0	150		
British Legion Wreath										103				103	103	28	-75	
Ad Hoc Beneficial items						19			541	94				654	654	500	-154	£541.20 towards replacement bench + £19 for postcrete + £40 refreshments for community cleanup
Inflation %		2.00%													0	206	206	
Contingency % of above		1.00%													0	87	87	
TOTAL CASH OUT			1,031	447	316	477	720	403	1,015	4,148	407	536	347	1,669	11,516	5,939	-5,577	

RECEIPTS																		
Precept			6,057												6,057	6,057	0	
Bank Interest	1.30%		29.16	32.68	34.89	31.66	30.35	26.09	25.27	27.81	21.89	23.73	24.36	21	328	190	138	
VAT recovery														797	797	300	497	
CIL Money														0	0	0	0	
Other									500	78				995	1,573	0	1,573	
TOTAL INCOME			6,086	33	35	32	30	26	525	105	22	24	24	1,813	8,756	5,909	2,847	
Transaction Cash flow																		

PROJECTS FROM RESERVES																		
Carry over of upto one years Precept																		
Elections																		
Village Gates - 2022																		
Earmarked Money																		
Community Infrastructure Levy										2,868								
Maintenance Budget																		
Wooden Sculptures																		
Defibrillator																		To renovate the wooden plaques
Noticeboards																		Replace battery
			0	0	0	0	0	0	0	2,868	0	0	0	26,851	29,719	30,409		Refurbishment of noticeboards

HARGRAVE & HUXLEY PARISH COUNCIL FINANCIAL TRANSACTIONS 2024-25

Statement Date	Description	R	MP	People	Professional Services	General Services	Admin	Projects	Projects from reserves	CIL Money	£137	VAT	Receipts	Totals	Bank Reconciliation	Comments	No
Payments																	
09/04/2024	Bank Interest	24/011	138										RECEIPTS		£30,668.80	Bank Balance at 1st April 2024	1
10/04/2024	CWac	24/011	138										29.16	29.16	30,697.96	Bank interest	2
22/04/2024	CHALC	24/011	138				-156.94						6,057.00	6,057.00	36,754.96	Annual Precept	3
22/04/2024	Hargrave Parochial	24/011	138			-28.00								-156.94	36,598.02	Annual Affiliation Fees	4
22/04/2024	Mrs T Ryall-Harvey	24/011	138			-16.00						-3.20		-28.00	36,570.02	Room hire for Parish Meeting	5
22/04/2024	PQR Limited	24/011	139		-58.50							-11.70		-19.20	36,550.82	Website Domain Registration	6
25/04/2024	Mrs T Ryall-Harvey	24/011	139	-689.03										-70.20	36,480.62	Payroll Processing for Apr - Oct	7
29/04/2024	Mid-Cheshire Footp	24/011	139				-8.00							-689.03	35,791.59	Clerk's Salary for Tax Month 1	8
29/04/2024	National Association	24/011	139				-50.00					-10.00		-8.00	35,783.59	Annual Subscription	9
09/05/2024	Bank Interest	24/011	138										32.68	-60.00	35,723.59	LCAS Application Fee	10
22/05/2024	Mrs T Ryall-Harvey	24/011	139				-95.73					-12.27		32.68	35,756.27	Bank interest	11
22/05/2024	Sue Irlam	24/011	139		-50.00									-108.00	35,648.27	Clerk's Expenses	12
24/05/2024	Mrs T Ryall-Harvey	24/011	139	-288.95										-50.00	35,598.27	Internal Auditor	13
04/06/2024	Hargrave Parochial	24/023	145			-28.00								-288.95	35,569.27	Clerk's Salary for Tax Month 2	14
10/06/2024	Bank Interest	24/023	145	-288.95									34.89	-28.00	35,281.32	Room hire for Parish Meeting	15
25/06/2024	Mrs T Ryall-Harvey	24/023	145											34.89	35,316.21	Bank Interest	16
08/07/2024	CHALC	24/023	145				-50.00							-288.95	35,027.26	Clerk's Salary for Tax Month 3	17
08/07/2024	CHALC	24/023	145				-30.00							-30.00	34,977.26	Chairmanship Training - Cllr Halton	18
08/07/2024	Mrs T Ryall-Harvey	24/023	145				-50.53					-3.27		-30.00	34,947.26	Planning Training - Cllr Halton	19
09/07/2024	Bank Interest	24/029	150					-15.80					31.66	-53.80	34,893.46	Clerk's Expenses	20
10/07/2024	Mr S Martin	24/029	150									-3.16		31.66	34,925.12	Bank Interest	21
15/07/2024	ICO	24/023	145				-35.00							-18.96	34,906.16	Postcrete for relocating Beaco	22
25/07/2024	Mrs T Ryall-Harvey	24/023	145	-288.95										-35.00	34,871.16	Data Protection Subscription	23
06/08/2024	PKF Littlejohn	24/029	150		-252.00									-288.95	34,582.21	Clerk's Salary for Tax Month 4	24
09/08/2024	Bank Interest	24/029	150										30.35	-252.00	34,330.21	External Audit	25
19/08/2024	Mr M Roscoe	24/029	150					-69.99				-14.00		30.35	34,360.56	Bank Interest	26
25/08/2024	Mrs T Ryall-Harvey	24/029	150	-383.81										-83.99	34,276.57	Replacement Defi Pads for Ha	27
02/09/2024	Mrs T Ryall-Harvey	24/029	151				-38.20							-383.81	33,892.76	Clerk's Salary for Tax Month 5	28
09/09/2024	Bank Interest	24/040	157										26.09	-38.20	33,854.56	Clerk's Expenses	29
11/09/2024	Hargrave Parochial	24/040	157				-28.00							26.09	33,880.65	Bank interest	30
25/09/2024	Mrs T Ryall-Harvey	24/029	151	-336.38										-28.00	33,852.65	Room hire	31
09/10/2024	CWac	24/040	157										500.00	-336.38	33,516.27	Clerk's Salary for Tax Month 6	32
09/10/2024	Bank Interest	24/040	157										25.27	500.00	34,016.27	Ward Members Grant toward	33
09/10/2024	CHALC	24/040	157				-25.00							25.27	34,041.54	Bank Interest	34
09/10/2024	Shires Accountancy	24/040	157		-93.50							-18.70		-25.00	34,016.54	Induction Training - Jones	35
09/10/2024	MarMax Recycled P	24/040	157					-451.00				-90.20		-112.20	33,904.34	Payroll Processing for Oct - Ap	36
25/10/2024	Mrs T Ryall-Harvey	24/040	157	-336.38										-541.20	33,363.14	Recycled Plastic Traditional Be	37
01/11/2024	Hargrave PCC	24/048	164										50.00	-336.38	33,026.76	Clerk's Salary for Tax Month 7	38
04/11/2024	C&N Nicholls	24/040	157					-39.61						50.00	33,076.76	Reimbursement for Purchase	39
04/11/2024	Mrs T Ryall-Harvey	24/040	157				-146.93					-4.17		-39.61	33,037.15	Refreshments for Community	40
04/11/2024	Cheque Deposit	24/048	164										27.50	-151.10	32,886.05	Clerk's Expenses	41
11/11/2024	Bank Interest	24/048	164										27.81	27.50	32,913.55	Reimbursement for Purchase	42
18/11/2024	MI & LJ Sackett	24/048	164							-65.79		-13.16		27.81	32,941.36	Bank Interest	43
18/11/2024	TWM	24/048	164							-2,868.46		-573.69		-78.95	32,862.41	Chain for SID and Bulbs for Pla	44
25/11/2024	Mrs T Ryall-Harvey	24/040	157	-436.58										-3,442.15	29,420.26	SID machine	45
														-436.58	28,983.68	Clerk's Salary for Tax Month 8	

Statement Date	Description	R	MP	People	Professional Services	General Services	Admin	Projects	Projects from reserves	CIL Money	SI137	VAT	Receipts	Totals	Bank Reconciliation	Comments	No
04/12/2024	National Association	24/048	164					-50.00				-10.00		-60.00	28,923.68	NALC Accreditation Fee	46
09/12/2024	Bank interest	24/048	164										21.89	21.89	28,945.57	Bank interest	47
24/12/2024	Mrs T Ryall-Harvey	24/048	164	-347.01										-347.01	28,598.56	Clerk's Salary for Tax Month 9	48
06/01/2025	Mrs T Ryall-Harvey	24/048	164				-81.78					-3.40		-85.18	28,513.38	Clerk's Expenses	49
09/01/2025	Bank interest	24/057	170										23.73	23.73	28,537.11	Bank Interest	50
14/01/2025	Hargrave PCC	24/057	170			-28.00								-28.00	28,509.11	Room Hire	51
23/01/2025	Linux Internet Ltd	24/057	170			-47.88						-9.58		-57.46	28,451.65	12 Month Cloud hosting Plan	52
23/01/2025	PQR Limited	24/057	170		-15.00							-3.00		-18.00	28,433.65	Back Pay	53
25/01/2025	Mrs T Ryall-Harvey	24/057	164	-347.01										-347.01	28,086.64	Clerk's Salary for Tax Month 1	54
09/02/2025	Bank interest	24/057	170										24.36	24.36	28,111.00	Bank Interest	55
25/02/2025	Mrs T Ryall-Harvey	24/057	170	-347.01										-347.01	27,763.99	Clerk's Salary for Tax Month 1	56
04/03/2025	Mrs T Ryall-Harvey	24/057	170				-99.69					-13.96		-113.65	27,650.34	Clerk's Expenses	57
10/03/2025	HMRC VTR												797.46	797.46	28,447.80	VAT Rebate	58
10/03/2025	Bank interest												20.55	20.55	28,468.35	Bank Interest	59
11/03/2025	Broxton Barn Owl Tt	24/057	170								-100.00			-100.00	28,368.35	Donation to Broxton Barn Owl	60
11/03/2025	Huxley Village Hall					-110.00								-110.00	28,258.35	Room hire	61
11/03/2025	P J Hellmers Ltd													-690.00	27,568.35	Maintenance of Footpath in H	62
18/03/2025	Service Charge						-4.25			-575.00		-115.00		-4.25	27,564.10	Bank Charges	63
24/03/2025	Zurich Town & Parish Council				-304.00									-304.00	27,260.10	Parish Council Insurance	64
25/03/2025	Mrs T Ryall-Harvey	24/057	170	-347.01										-347.01	26,913.09	Clerk's Salary for Tax Month 1	65
27/03/2025	Cheshire West and Chester												995.43	995.43	27,908.52	Churchyard Grant	
Leave Blank																	
YTD SPEND				-4,437.07	-773.00	-257.88	-900.05	-626.40	0.00	-3,509.25	-100.00	-912.46	8,755.83	-2,760.28			

RECONCILIATION

Current Account	£1,093.92
Other account	£26,814.60
TOTAL	£27,908.52
Less Undeclared Cheques	£0.00
	£27,908.52

Prepared by Clerk: *J Ryall-Harvey*
Date: 01/04/2025

HARGRAVE & HUXLEY PARISH COUNCIL

Parish Assets as at 02-03-2025
Next Review Date: March 2026

In Huxley area:-

Item	Acquired	Location	Cost/Value (or Insured Value	Date of disposa	Reason for disposal	Supplier	Insured under
Wooden Seat	Dec-04	outside Huxley School	£344.00	£354.32	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
Recycled Plastic Traditional Benches	Oct-24	Outside of Huxley School	£541.00	£541.00		Marmax Recycled Products	Street Furniture
Embroidered Parish Map	Oct-00	In Huxley Village Hall	None	None	n/a	Presented by Huxley & Hargrave W.I.	
Huxley Village Sign	1970	Opposite Methodist Chapel	£400.00	£400.00	n/a	Presented by Huxley & Hargrave W.I.	
St Telephone Kiosk	Apr-19	Currently in The Inn at Huxley Grounds	£750.00	£1,500.00	n/a	Adopted by Huxley Parish Council	Street Furniture
Wooden Carving	Nov-02	In the Methodist chapel Churchyard				Commissioner by Huxley Millennium Committee	
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
Speed Indicator Device Machine	Dec-24	Huxley	£3,442.15	£3,442.15		Purchased by Hargrave & Huxley Parish Council	Street Furniture

In Hargrave area:-

Item	Acquired	Location	Cost/Value (or Insured Value	Date of disposa	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	Not Known	Street Furniture
Noticeboard	Not Known	Bus shelter by church hall, Hargrave	£477.00	£569.15	n/a	Not Known	Street Furniture
War Memorial	Not Known	Entrance to new cemetery	£2,282.75	£2,657.31	n/a	Not Known	
Phone Box	Not Known	Chapel Lane, Hargrave	£1,000.00	£1,000.00	n/a	Adopted by Foulk Stapleford Parish Council	Street Furniture
Embroidered parish map	Oct-00	In Hargrave Village Hall	None	None	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 - Manufactured 30/08/2016, installed 20/01/2017	Defib Equipment
Beacon	Jun-22	Hargrave Playing Field	£759.00	£1,062.60			
1 x Kissing Gate & 2 x Spring Gates	Nov-23	FP15	£1,026.00	£1,026.00		Centrewire	Street Furniture

In Greenlloom area:-

Item	Acquired	Location	Cost/Value (or Insured Value	Date of disposa	Reason for disposal	Supplier	Insured under
Noticeboard	Not Known				06/11/2022 destroyed due to weather		
General:-							
Item	Acquired	Location	Cost/Value (or Insured Value	Date of disposa	Reason for disposal	Supplier	Insured under
Lenovo Laptop	Feb-19	Clerks Possession	350	350	n/a	E Buyer	Office Equipment
			£17,125.62	£18,130.07			

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
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.
Election	Costs Inadequate resources to pay for election.	L	Where no invoice exists (donations/grants) recipient to sign receipt of payment slip. Quarterly review of budget	Internal Audit annually – April/May
VAT	VAT analysis	L	Vat receipts to be request and filed. Vat to be listed on accounts.	Annual –April, July, Oct, Jan –RFO Chairman & Vice Chairman
	Claimed within time limits	L		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 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

Reviewed and agreed - March 2024

Reviewed and agreed - March 2025

To be next reviewed March 2026