

CUSOP PARISH COUNCIL

9th April 2025

CLERK'S FINANCIAL REPORT

1. Balances and Cash book

Balances at 31st March 2025 were £935.75 (current account) and £8718.20 (deposit account). See section 4 below for forthcoming credits, recovering expenditure incurred in 2024/25.

A copy of the cash book to 31st March 2025 is attached: I will have a large print version available at the meeting. Bank reconciliation at the end of the financial year on 31st March 2025 is pasted below.

Current Account		
Opening Balance	01/04/2024	4,307.55
Income		23,326.96
Expenditure		35,088.47
Interest paid into deposit account		-610.29
Internal Transfer	03/05/24	-9,500.00
Internal Transfer	05/05/24	3,000.00
Internal Transfer	12/09/24	2,500.00
Internal Transfer	14/11/24	-7,000.00
Internal Transfer	16/01/25	5,000.00
Internal Transfer	13/03/25	15,000.00
Closing Balance	31/03/2025	935.75
Bank Balance	31/03/2025	935.75

Deposit Account 20492614		
Opening Balance	01/04/2024	17,107.91
Income	Interest 30/06/24	147.54
	Interest 30/09/24	161.08
	Interest 31/12/24	167.37
	Interest 30/03/25	134.30
Internal Transfer	12/09/24	-2,500.00
Internal Transfer	03/05/24	9,500.00
Internal Transfer	05/05/24	-3,000.00
Internal Transfer	05/11/24	7,000.00
Internal Transfer	16/01/25	-5,000.00
Internal Transfer	13/03/25	-15,000.00
Closing Balance	31/03/2025	8,718.20
Bank Balance	31/03/2025	8,718.20

2. Payments since the last meeting

The following payments have been made since the last meeting. Your resolution of 12th March 2025 appearing at Minute 10(e) provides authority:

PV69	GWG Tree & Garden Care (Drainage, Nantyglassdwr Lane)	205.40
PV70	GWG Tree & Garden Care (Local Drainage Fund)	8400.00
PV71	GWG Tree & Garden Care (Dingle, Thirty Acres)	1084.80
PV72	Kirkwells (NDP)	2052.00

The Council is invited to confirm the above payments.

3. GWG Tree & Garden Care, Invoice 4820 (PV56) and Invoice 4976 (PV66, PV69)

GWG Tree & Garden Care submitted an invoice (4820, PV56) on 18th January 2025 in respect of £103.00. Subsequent enquires by the Clerk suggested the invoice did not relate to work in Cusop Parish, but to Clifford Parish. It was drawn to GWG's attention, and they apologised and offered to make a corresponding credit on a subsequent invoice.

Separately GWG Tree & Garden Care had submitted Invoice 4976 for works at Nantyglassdwr Lane, at a sum of £309.60 (PV66). It then resubmitted the same works on a new invoice, also numbered 4976, but showing a credit of £103.00 in respect of invoice 4820 (PV69).

The result is that the Council has overpaid by £309.60. The Clerk drew this to GWG's attention. GWG have apologised for the original error in invoicing Cusop for Clifford work, and for subsequent confusion over the refund, and will issue further credit.

This will be drawn to the attention of the internal auditor.

4. Reclaims

A claim against the Herefordshire Council lengthman's scheme has been made in respect of £2,268.00. A claim against the Herefordshire Council Local Drainage Fund (see PV70, above) has been made in respect of £7,000. A claim for the recovery of VAT paid by the Council has been submitted to HMRC in respect of £4288.06. Council balances will accordingly recover £13,556.06 of the last financial year's spending.

5. Internal and External Audit

Notice has been received from the external auditor PKF Littlejohn, the auditors appointed by Small Authorities Authorities Audits on the process for the accounts for year end 31st March 2025. Accounts and supporting paperwork was submitted to the Internal Auditor (Tony Ford, HALC) on Thursday 3rd April. Further reports will follow.

End of year outcomes for 2024/25 suggest total expenditure of £35,088.47 and total income of £23,326.96.

Please section 4 above in respect of the imbalance.

The budget for 2024/25 showed income of £9,635 and expenditure of £16,518.

*David Thame
3 April 2025*