

**CASTLE SOWERBY PARISH COUNCIL**

**AUDIT Y/E 31.03.2025**

	2024		2025			
Box 1	5182		4400	*	-781.77	Balance carried forward increased
Box 2	2504		2500	,	-4.00	
Box 3	233		4404	*	4171.31	
Box 4	1688		1842	,	154.00	
Box 5	0		0		0.00	
Box 6	1830		1557	,	-273.46	
Box 7	4400		7905	£ 0.17	3505.00	
Box 8	4400		7905	,	3505.00	
Box 9	3658		3658	*	0.00	No change
Box 10	0		0		0.00	
Box 11	No		No			

CASTLE SOWERBY PARISH COUNCIL  
STATEMENT OF ACCOUNTS - YEAR ENDING 31ST MARCH 2025

BALANCE AT THE BANK AS AT 1ST APRIL 2024	£	£
Current Account	4,400.38	
	<b>4,400.38</b>	4,400.38
<b>ADD RECEIPTS</b>		6,903.81
<b>LESS PAYMENTS</b>		3,399.13
<b>BALANCE AT THE BANK AS AT 31ST March 2025</b>		<b>7,905.06</b>

<b>CASHBOOK BALANCE B/FORWARD AS AT 1ST APRIL 2024</b>		4,400.38
<b>ADD INCOME</b>		
Recycling credits		253.81
Precept		2,500.00
Ringfenced flood group		4,150.00
VAT refund		
Wayleave		
<b>total</b>		<b>6,903.81</b>

<b>LESS EXPENDITURE</b>		
<i>Administration:-</i>		
Salary & PAYE		1,842.48
Stationery		-
Grass cutting		-
Training		-
Subs		181.65
Insurance		-
Audit		-
Rent		40.00
Mileage		-
Grant		1,300.00
Other		35.00
Clerk Expenses		
VAT		-
<b>TOTAL EXPENDITURE</b>		<b>3,399.13</b>

<b>BALANCE AS PER CASHBOOK AS AT 31ST MARCH 2025</b>		7,905.06
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**BANK RECONCILIATION**

<b>BALANCE AT THE BANK AS AT 31ST MARCH 2024</b>		
Community Account	7,905.06	
	<b>7,905.06</b>	0.00 Bank/Cashbook
0.00		Bank/bank
0		

**CASTLE SOWERBY PARISH COUNCIL**  
**ACCOUNTS Y/E 31.03.2025**  
**CURRENT ACCOUNT CASH BOOK**

Balance C/F 01.04.2024

£ 4,400.38

DATE	DESCRIPTION	EXPENDITURE	INCOME
08/04/2024	HMRC PAYE ✓	£ 40.80	
26/04/2024	WandF Precept		£ 2,500.00 ✓
06/06/2024	LT Salary ✓	£ 273.08	
06/06/2024	Donation ✓	£ 1,000.00	
30/09/2024	LT Salary ✓	£ 273.08	£ -
03/10/2024	Room hire ✓	£ 40.00	£ -
04/10/2024	LT Salary ✓	£ 273.08	£ -
07/10/2024	Donation ✓	£ 300.00	
10/10/2024	WandF Recylcing Credit		£ 253.81 ✓
21/10/2024	HMRC PAYE ✓	£ 40.80	
21/10/2024	HMRC PAYE ✓	£ 40.80	
25/10/2024	CALC Subscription ✓	£ 181.65	
22/11/2024	ICO DD ✓	£ 35.00	
26/11/2024	Millhouse Flood Group		£ 4,150.00 ✓
20/01/2025	LT Salary ✓	£ 273.08	
04/02/2025	LT Salary ✓	£ 273.08	
05/02/2025	HMRC PAYE ✓	£ 40.80	
18/02/2025	HMRC PAYE ✓	£ 40.80	
31/03/2025	LT Salary ✓	£ 273.08	
			£ -
		£ -	
		£ 3,399.13	£ 6,903.81

£ 7,905.06 ✓

Bank Bal

✓ 31/03/2025 £ 7,905.06

Less UP Cheques Y/E 31.03.2024

£ -

UP Cheques

£ -

Uncleared Lodgements

£ -

Difference

£ -

This Bank Reconciliation is a true reflection of the Bank Account, Expenditure & Income for Castle Sowerby Parish Council

Clerk

Chair

Vice chair / Councillor

Date

**CASTLE SOWERBY PARISH COUNCIL**  
**RECONCILIATION Y/E 31.03.2025**

<b><u>Community Account Balance at 01.04.2024</u></b>	£	4,400.38	•
Less Payments out	-£	3,399.13	•
Add Receipts in	£	6,903.81	✓
Add Unpresented Cheques	£	-	
Less uncleared lodgements			
Less UP Cheques Y/E 31.03.2024			
	£	7,905.06	•
<b>Bank Statement Balance as at 31.03.25</b>	£	7,905.06	✓
Reconciliation	£	-	
Funds Available	£	7,905.06	•
			Balance - Unpresented Cheques + Uncleared Lodgements
<b><u>Funds Available to CSPC</u></b>	<b><u>As Balances</u></b>		<b><u>As Funds</u></b>
Current Account	£	7,905.06	✓
	£	7,905.06	✓

**Bank reconciliation template**

This reconciliation should include all bank and building society accounts, including short term investments. It must agree to Box 8 on Section 2 of the AGAR and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that outstanding payments should be entered as negative figures.

£

£

**Balance per bank statements at 31 March 2025:**

Account Name:	Barclays Bank
Community A/c	7,905.06
Add Name	Add amount
Add Name	Add amount
Add Name	Add amount
Add Name	Add amount

7,905.06

**Add:** outstanding receipts (enter these as positive numbers)

Add detail	-
Add detail	-
Add detail	-

**Less:** outstanding payments (enter these as negative numbers)

Add detail	-
Add detail	-
Add detail	-

Balance per cashbook at 31 March 2025  
(should agree to Box 8 on Section 2)

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 7,905.06
 

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Outstanding receipts

This should include any amounts received which have been recorded in the cashbook as being received in the period to 31 March 2025 but which appear on the bank statement after 31 March 2025.

Outstanding payments

This should include any amounts paid which have been recorded in the cashbook as being paid in the period to 31 March 2025 but which appear on the bank statement after 31 March 2025.

**CASTLE SOWERBY PARISH COUNCIL**  
**COMMUNITY ACCOUNT**  
**EXPENDITURE RECONCILIATION Y/E 31.03.2025**

Exp Ref	Date	Payee	Reference	Value	Banked	VAT	Stationery Expense	Grass Cutting	Training	Subs	Insurance	Audit	Rent	Mileage	Grant	Other	Clerk Expenses	Clerk Salary	HMRC	Total	Difference
1	08/04/2024	HMRC	100416	£ 40.80	08/04/2024	0.00	"									0.00			40.80	40.80	0.00
2	06/06/2024	L Taylor	100426	£ 273.08	06/06/2024	0.00	"											273.08	0.00	273.08	0.00
3	06/06/2024	NFG	100476	£ 1,000.00	06/06/2024	0.00	"								1000.00				0.00	1000.00	0.00
4	30/09/2024	L Taylor	100428	£ 273.08	30/09/2024	0.00	"											273.08		273.08	0.00
5	03/10/2024	Millhouse Village Hall	100432	£ 40.00	03/10/2024	0.00	"						40.00							40.00	0.00
6	04/10/2024	L Taylor	100430	£ 273.08	04/10/2024	0.00	"								0.00			273.08		273.08	0.00
7	07/10/2024	St Kentigerns Church	100433	£ 300.00	07/10/2024	0.00	"								300.00					300.00	0.00
8	21/10/2024	HMRC	100429	£ 40.80	21/10//24	0.00	"									0.00			40.80	40.80	0.00
9	21/10/2024	HMRC	100431	£ 40.80	21/10/2024	0.00	"											0.00	40.80	40.80	0.00
10	25/10/2024	CALC	100434	£ 181.65	25/10/2024	0.00	"			181.65								0.00		181.65	0.00
11	25/11/2024	ICO	DD	£ 35.00	25/11/2024	0.00	"									35.00				35.00	0.00
12	20/01/2025	L Taylor	100435	£ 273.08	20/01/2025	0.00	"											273.08		273.08	0.00
13	04/02/2025	L Taylor	100437	£ 273.08	04/02/2025	0.00	"											273.08	0.00	273.08	0.00
14	05/02/2025	HMRC	100436	£ 40.80	05/02/2025	0.00	"												40.80	40.80	0.00
15	18/02/2025	HMRC	100438	£ 40.80	18/02/2025	0.00	"						0.00						40.80	40.80	0.00
16	31/03/2025	L Taylor	100439	£ 273.08	31/03/2025	0.00	"											273.08		273.08	0.00
																				0.00	0.00
																				0.00	0.00
																				0.00	0.00
																				0.00	0.00
																				0.00	0.00
																				0.00	0.00
																				0.00	0.00
<b>Total Expenditure</b>				<b>£ 3,399.13</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>181.65</b>	<b>0.00</b>	<b>0.00</b>	<b>40.00</b>	<b>0.00</b>	<b>1300.00</b>	<b>35.00</b>	<b>0.00</b>	<b>1638.48</b>	<b>204.00</b>	<b>3399.13</b>	<b>0.00</b>

Box 6	Total Expenditure Ex Clerk Wages	1556.65
Box 4	Clerk Wages	1842.48
		<u>3399.13</u>

<b>Budget Figures</b>	
Total Expenditure Ex Clerk Wages	1556.65
Clerk Wages	<u>1842.48</u>
	3399.13



CASTLE SOWERBY PARISH COUNCIL  
COMMUNITY ACCOUNT  
INCOME RECONCILIATION Y/E 31.03.2025

Inc Ref	Date	Reference	Value	Banked	Rent	Recycling Credits	VAT Refund	Donation / Grant	Petty Cash banked	Wayleave	Ringfenced	Precept	Savings AC Tsfr to Current AC	Total	Difference
1	26/04/2024	Westmorland & Furness	£ 2,500.00	26/04/2024	*							2500.00		2500.00	0.00
2	10/10/2024	Westmorland & Furness	£ 253.81	10/10/2024	*	253.81								253.81	0.00
3	26/11/2024	Millhouse Flood Group	£ 4,150.00	26/11/2024	*						4150.00			4150.00	0.00
														0.00	0.00
														0.00	0.00
														0.00	0.00
Total Income			6903.81		0.00	253.81	0.00	0.00	0.00	0.00	4150.00	2500.00	0.00	6903.81	0.00

Λ £ 4,403.81

Box 3	Total Income Ex Precept	£ 4,403.81
Box 2	Precept	£ 2,500.00
		<u>£ 6,903.81</u>

## Explanation of variances 2024/25 – pro forma

Name of smaller authority:

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes.

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2025 £	2024 £	Variance £	Variance %	Explanation Required? Is > 15% Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
1 Balances Brought Forward	4,400	5,182					
2 Precept or Rates and Levies	2,600	2,504	-4	0.16%	NO	NO	
3 Total Other Receipts	4,404	233	4,171	1792.65%	YES	NO	Please refer to additional variances
4 Staff Costs	1,842	1,888	154	9.12%	NO	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO	
6 All Other Payments	1,887	1,830	-273	14.94%	NO	NO	
7 Balances Carried Forward	7,905	4,400	3,505	79.65%	YES	NO	Please refer to additional variances
8 Total Cash and Short Term Investments	0	0	0	0.00%	NO	NO	
9 Total Fixed Assets plus Other Long Term Investments and Assets	3,658	3,658	0	0.00%	NO	NO	
10 Total Borrowings	0	0	0	0.00%	NO	NO	



# Variations from 2023/24 to 2024/25

	2023/24	2024/25	% increase	£ actual
<b>Variation in precept</b>				
No change	2504.00	2500.00	0%	-£4.00
<b>Variation in income</b>				
Grant: decrease, none applied for	0.00	0.00	0%	
Wayleave - no change	0.00	0.00	0%	£0.00
VAT refund - decrease, none claimed	0.00	0.00	0%	£0.00
Millhouse Flood Group: ringfenced funds	0.00	4150.00	100%	£4,150.00
Recycling credits - reduction in contribution from EDC	232.69	253.81	9%	£21.12
<b>Increase 152% due to Millhouse Flood Group (funds ringfenced for future flood prevention work)</b>	<b>2736.69</b>	<b>6903.81</b>	<b>152%</b>	<b>£4,167.12</b>

<b>Variation in expenditure</b>				
Salary & PAYE - decrease, fewer clerk hours	1688.00	1842.48	9%	154.48
Stationery	0.00	0.00	0%	-
Grass cutting	0.00	0.00	0%	-
Training: decrease none undertaken	0.00	0.00	0%	-
Subs - annual increase in CALC subscription	167.06	181.65	9%	14.59
Insurance: not paid during 23/24, 24/25 presumed lapsed	0.00	0.00	0%	-
Audit - no internal audits undertaken 23/24, 24/25	0.00	0.00	0%	-
Room hire: decrease, fewer meetings	80.00	40.00	-50%	40.00
Mileage - N/A	0.00	0.00	0%	-
Grant: N/A	1300.00	1300.00	100%	-
Other - decrease as repairs not required at Hewer Hill Quarry gateway	257.40	35.00	-86%	222.40
Clerk Expenses - N/A	0.00	0.00	0%	-
VAT - no purchases attracting VAT	26.00	0.00	-100%	26.00
<b>Decrease 3%</b>	<b>3518.46</b>	<b>3399.13</b>	<b>-3%</b>	<b>119.33</b>

## **Assets register**

No Change	3,658.30	3,658.30	0%	-
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### Breakdown of reserves held

Please complete or update the **highlighted boxes** to help provide a breakdown of the types of reserves held by the authority at the year end:

	£	£	£
<b>Earmarked reserves:</b>			
Description of reserve:			
		0	
			0
<b>Restricted (ring-fenced) reserves:</b>			
Description of reserve:			
Millhouse Flood Relief		4150	
			4150
<b>General reserves</b>		3755	
			3755
<b>Total reserves</b>			<b>7905</b>
<b>Box 7 per Annual Return</b>			7,905
<b>Difference</b>			<b>0</b>
<b>Explanation of difference (if applicable):</b>			

Castle Sowerby Parish Council

VAT Return

Year Ending 31.03.2025

Date of Invoice	Suppliers VAT Registration Number	Brief Description of Supply	To Whom Addressed	VAT Paid

Total VAT Reclaim

£ -