

# Hurst Green Parish Council Finance Report 30<sup>th</sup> September 25

## Authority is sought to make the following payments:

1. Salaries	£1825.85	September monthly payment
2. PAYE HMRC Tax due	£253.80	September monthly payment
3. ES Pension Fund	£343.77	September monthly payment
3. Over 75's Breakfast Club	100.00	September invoice
4. Pet Waste Solutions	£204.49	September invoice
5. D G Browne	£327.60	mowing lodge & Drewretts plus hedge cutting
6. S E Tree & Garden Services	£312.00	August invoice
7. RoSpa	£211.20	Annual Playground inspection
8. R Pelham	£140.00	No dog signs fro playground
9. ESCC Streetlighting	£1199.54	Corrected invoice for 24 – 25
10. PKF LittleJohn	<u>£504.00</u>	Annual External Audit fee
Total	<b><u>£5422.25</u></b>	

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## Hurst Green Parish Council

### Bank - Cash and Investment Reconciliation as at 31 August 2025

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#### **Confirmed Bank & Investment Balances**

##### Bank Statement Balances

31/08/2025	Comm 6752	37,362.47
31/08/2025	Comm Sav 6779	28,487.33
31/08/2025	Renewals 6760	21,078.67

**86,928.47**

##### Receipts not on Bank Statement

**0.00**

##### **Closing Balance**

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**86,928.47**

##### All Cash & Bank Accounts

1	Comm 6752	37,362.47
2	Comm Sav 6779	28,487.33
3	Renewals 6760	21,078.67

Other Cash & Bank Balances

0.00

**Total Cash & Bank Balances**

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**86,928.47**

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**Bank Reconciliation Statement as at 31/08/2025  
for Cashbook 1 - Comm 6752**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Comm 6752	31/08/2025		37,362.47
			<u>37,362.47</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			37,362.47
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			37,362.47
		<b>Balance per Cash Book is :-</b>	<b>37,362.47</b>
		<b>Difference is :-</b>	<b>0.00</b>

**RFO:**

Name ..... Signed ..... Date .....

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

**Bank Reconciliation up to 31/08/2025 for Cashbook No 1 - Comm 6752**

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
05/08/2025	DD	5.00		5.00		R <input type="checkbox"/>	Bank Charges
15/08/2025	DD	1,589.00		1,589.00		R <input type="checkbox"/>	PWB Loan
28/08/2025	BACS	77.00		77.00		R <input type="checkbox"/>	S Endean APA drinks expense
28/08/2025	BACS	1,255.23		1,255.23		R <input type="checkbox"/>	Salaries August
28/08/2025	BACS	178.50		178.50		R <input type="checkbox"/>	DG BROWNE
28/08/2025	BACS	287.71		287.71		R <input type="checkbox"/>	East Sussex Pension
28/08/2025	TRF		2,500.00	2,500.00		R <input type="checkbox"/>	Receipt(s) Banked
29/08/2025	bacs		32,909.00	32,909.00		R <input type="checkbox"/>	Receipt(s) Banked
		<u>3,392.44</u>	<u>35,409.00</u>				

**RFO:**

Name .....ned .....Date .....

**Signatory 1:**

Name .....ned .....Date .....

**Signatory 2:**

Name .....ned .....Date .....

Bank Reconciliation Statement as at 31/08/2025  
for Cashbook 2 - Comm Sav 6779

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Comm Sav 6779	31/08/2025		28,487.33
			<u>28,487.33</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			28,487.33
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			28,487.33
		Balance per Cash Book is :-	<b>28,487.33</b>
		Difference is :-	<b>0.00</b>



Signatory 1:

Name ..... Signed ..... Date .....

Signatory 2:

Name ..... Signed ..... Date .....

Bank Reconciliation up to 31/08/2025 for Cashbook No 2 - Comm Sav 6779

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
02/08/2025	bacs		53.02	53.02		R 	Receipt(s) Banked
28/08/2025	TRF	2,500.00		2,500.00		R 	Comm 6752
		<u>2,500.00</u>	<u>53.02</u>				

Signatory 1:

Name .....ned .....Date .....

Signatory 2:

Name .....ned .....Date .....

Bank Reconciliation Statement as at 31/08/2025  
for Cashbook 3 - Renewals 6760

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Renewals 6760	31/08/2025		21,078.67
			<u>21,078.67</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			21,078.67
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			21,078.67
		Balance per Cash Book is :-	<b>21,078.67</b>
		Difference is :-	<b>0.00</b>


Signatory 1:

Name ..... Signed ..... Date .....

Signatory 2:

Name ..... Signed ..... Date .....

Bank Reconciliation up to 31/08/2025 for Cashbook No 3 - Renewals 6760

<u>Date</u>	<u>Cheque/Ref</u>	<u>Amnt Paid</u>	<u>Amnt Banked</u>	<u>Stat Amnt</u>	<u>Difference</u>	<u>Cleared</u>	<u>Payee Name or Description</u>
02/08/2025	bacs		29.04	29.04		R 	Receipt(s) Banked
		<u>0.00</u>	<u>29.04</u>				

Signatory 1:

Name .....ned .....Date .....

Signatory 2:

Name .....ned .....Date .....

## Detailed Receipts &amp; Payments by Budget Heading 31/08/2025

## Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Receipts</u>							
1076 Precept	65,818	65,818	0			100.0%	
1080 Bank Interest	421	300	(121)			140.4%	
1110 Drewetts Field	0	50	50			0.0%	
1140 Miscellaneous receipts	100	0	(100)			0.0%	
1150 Grants Received	1,238	0	(1,238)			0.0%	1,238
Receipts :- Receipts	<b>67,577</b>	<b>66,168</b>	<b>(1,409)</b>			<b>102.1%</b>	<b>1,238</b>
<b>Net Receipts</b>	<b>67,577</b>	<b>66,168</b>	<b>(1,409)</b>				
6001 less Transfer to EMR	1,238	0	(1,238)				
<b>Movement to/(from) Gen Reserve</b>	<b>66,339</b>	<b>66,168</b>	<b>(171)</b>				
<u>200 Council Office</u>							
4000 Salaries	6,585	20,884	14,299		14,299	31.5%	
4010 PAYE Remitted	850	1,614	764		764	52.6%	
4020 Pension Contributions	1,129	3,167	2,038		2,038	35.7%	
4060 Audit Fees	168	700	532		532	24.0%	
4070 Insurance	1,244	1,400	156		156	88.9%	
4080 PWLB Expenditure	4,510	8,503	3,993		3,993	53.0%	
4100 Parks & Open Spaces	4,854	8,250	3,396		3,396	58.8%	
4130 Street Lighting	0	1,500	1,500		1,500	0.0%	
4140 Public Relations	928	500	(428)		(428)	185.5%	
4150 Parish Website	100	0	(100)		(100)	0.0%	
4160 S137 Donations	1,900	4,500	2,600		2,600	42.2%	
4161 Drewetts Field	218	2,200	1,982		1,982	9.9%	
4170 Donations Churchyard	1,000	0	(1,000)		(1,000)	0.0%	
4180 General Admin	449	1,130	681		681	39.7%	
4181 IT	242	1,750	1,508		1,508	13.8%	
4182 Community Assets	270	1,200	930		930	22.5%	
4190 Subscriptions	598	800	202		202	74.7%	
4200 Community Shop	0	1,000	1,000		1,000	0.0%	
4220 Dons Statuat	0	1,000	1,000		1,000	0.0%	
4221 Public Entertainment	1,185	3,000	1,815		1,815	39.5%	
4230 Training	80	1,000	920		920	8.0%	
4240 Bank Charges	25	70	45		45	35.7%	
4250 Playground regeneration	15,643	0	(15,643)		(15,643)	0.0%	15,643
4252 Professional Fees	0	2,000	2,000		2,000	0.0%	
4254 Coronation Orchard	2,455	0	(2,455)		(2,455)	0.0%	2,455
Council Office :- Indirect Payments	<b>44,433</b>	<b>66,168</b>	<b>21,735</b>	<b>0</b>	<b>21,735</b>	<b>67.2%</b>	<b>18,099</b>
<b>Net Payments</b>	<b>(44,433)</b>	<b>(66,168)</b>	<b>(21,735)</b>				
6000 plus Transfer from EMR	18,099	0	(18,099)				
<b>Movement to/(from) Gen Reserve</b>	<b>(26,335)</b>	<b>(66,168)</b>	<b>(39,833)</b>				

## Detailed Receipts &amp; Payments by Budget Heading 31/08/2025

## Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>210 Neighbourhood Plan</u>							
4120 Neighbourhood Plan Grant spend	2,030	0	(2,030)		(2,030)	0.0%	2,030
Neighbourhood Plan :- Indirect Payments	<u>2,030</u>	<u>0</u>	<u>(2,030)</u>	<u>0</u>	<u>(2,030)</u>		<u>2,030</u>
<b>Net Payments</b>	<u>(2,030)</u>	<u>0</u>	<u>2,030</u>				
6000 plus Transfer from EMR	2,030	0	(2,030)				
<b>Movement to/(from) Gen Reserve</b>	<u>0</u>	<u>0</u>	<u>0</u>				
<u>999 VAT Data</u>							
515 VAT on Payments	5,149	0	(5,149)		(5,149)	0.0%	
VAT Data :- Indirect Payments	<u>5,149</u>	<u>0</u>	<u>(5,149)</u>	<u>0</u>	<u>(5,149)</u>		<u>0</u>
<b>Net Payments</b>	<u>(5,149)</u>	<u>0</u>	<u>5,149</u>				
Grand Totals:- Receipts	67,577	66,168	(1,409)			102.1%	
Payments	51,613	66,168	14,555	0	14,555	78.0%	
<b>Net Receipts over Payments</b>	<u>15,964</u>	<u>0</u>	<u>(15,964)</u>				
plus Transfer from EMR	20,129	0	(20,129)				
less Transfer to EMR	1,238	0	(1,238)				
<b>Movement to/(from) Gen Reserve</b>	<u>34,855</u>	<u>0</u>	<u>(34,855)</u>				

### Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of **Hurst Green Parish Council – ES0053**

#### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

#### 2 External auditor’s limited assurance opinion 2024/25

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None.

#### 3 External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

External Auditor Name	PKF LITTLEJOHN LLP		
External Auditor Signature		Date	23/09/2025

## Hurst Green Parish Council

### Notice of conclusion of audit

#### Annual Governance & Accountability Return for the year ended 31 March 2025

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for <b>Hurst Green Parish Council</b> for the year ended 31 March 2025 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. <b>This must include publication on the smaller authority's website.</b> The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return including the auditor's certificate and opinion is available for inspection and copying by any local government elector of the area of <b>Hurst Green Parish Council</b> on application to:	
(a) <b>ANITA MAXWELL - (RFO) RESPONSIBLE FINANCE OFFICER</b> <b>THE PARISH OFFICE, VILLAGE HALL</b> <b>STATION ROAD</b> <b>HURST GREEN, EAST SUSSEX TN19 7PL</b> email: rfo@hurstgreen-pc.gov.uk tel: 07985673137	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) <b>10AM - 12.00 NOON ON MENDAYS + TUESDAYS</b> <b>OR THURSDAYS + FRIDAYS (BY APPOINTMENT)</b>	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any local government elector of the area on payment of £ <u>0</u> (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) <b>ANITA MAXWELL</b>	(d) Insert the name and position of person placing the notice
Date of announcement: (e) <b>25/09/2025</b>	(e) Insert the date of placing of the notice