

Duddon & Burton Parish Council

Clerk & RFO - Trudy Ryall-Harvey from 1st April 2022 - 31st March 2023

Email: duddonandburtonparishcouncil@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 2022-23

Geoff Goulbourne

Contact Number: 01829 781 433

CASH BOOK

Balance brought forward	£17,645
PLUS: Receipts	£16,770
LESS: Payments	-£13,558
	£20,857

BANK

Current Account	£2,650
Deposit Account	£18,207
LESS: unpaid cheques	£0
	£20,857

S137 Limit for 2022-23	£3,995.46
Total Spend for year	£167.15

Parish Council Minutes are available at <https://www.duddonandburtonpc.co.uk/minutes-and-agendas.aspx>

Explanation of variances – pro forma

Name of smaller authority: **Duddon and Burton 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

	2021-22 £	2022-23 £	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	11,203	17,645				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	7,600	8,005	405	5.33%	NO		
3 Total Other Receipts	5,864	8,765	2,901	49%	YES		In 2021-22 we received the following additional money:- £2,683 VAT Rebate £1,532 Churchyard Grant Application £1,648 CWAC In 2022-23 we received the following additional money:- £304.58 - VAT Rebate £4,850.00 - Lottery Grant towards Queens Jubilee Event £80.00 - Bank Compensation £2,000.00 - Community Works Grant from United Utilities £1,530.19 - Churchyard Grant on behalf of St Peters Church, Duddon
4 Staff Costs	3,114	3,643	529	16.99%	YES		In 2021-22 Staffing costs were £3,114 due to staff being on longterm sickness and employing temporary clerk. In 2022-23 Staffing costs were £3,643 due to Permanent Clerk being found and then receiving a pay rise due to completing her CLICA qualification.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,908	9,915	6,007	153.70%	YES		Professional Services for 2021-22 = £1,695 Professional Services for 2022-23 = £1,546 General Services for 2021-22 = £66.40 General Services for 2022-23 = £280 Administration for 2021-22 = £292 Administration for 2022-23 = £1,089 Grants and Projects for 2021-22 = £1,692 Grants and Projects for 2022-23 = £6,573 VAT for 2021-22 = £161 VAT for 2022-23 = £426
7 Balances Carried Forward	17,645	20,857				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	17,645	20,857				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments an	57,285	57,285	0	0.00%	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	5000		Refurbishment of Playground Equipment
Reserve 2	2000		Replacement Noticeboard
Reserve 3	2000		Repair of Safety Surfacing
Reserve 4	881		Kings Coronation Celebration
Reserve 5	2000		Community Projects
Reserve 6			
		11881	
General reserve	7383.15		up to one years precept to be kept in general reserve.
	1592.19		for payments outstanding from 2022-23
		8975.34	
Total reserves (must agree to Box 7)		20856.34	

DUDDON AND BURTON PARISH COUNCIL CASHBOOK - FINANCIAL TRANSACTIONS 2022-23

STATEMENT DATE	Description	Cheque No	Power	PN	EXPENDITURE excluding VAT						VAT	Receipts	Totals	Comments	Resolved	No.
					People & Expenses	Professional Services	General Services	Admin	Grants	Projects						
01/04/2022	HMRC VTR											304.58	304.58	VAT Rebate	-	
01/04/2022	Bank Charges		9				-6.20						-6.20	Bank Charges for March	22/014	2
06/04/2022	Walkers Nursery	100789	10							-33.60	-6.72		-40.32	Periwinkles for Back Lane	22/014	3
08/04/2022	CWAC											8,005.00	8,005.00	Precept	-	4
19/04/2022	Community Fund											4,850.00	4,850.00	Lottery Grant for Jubilee Event	-	5
02/05/2022	Bank Charges		9				-6.60						-6.60	Bank Charges for April	22/014	6
10/05/2022	Mrs S Ifram	100793	1			-50.00							-50.00	Internal Auditor	22/014	7
12/05/2022	Ringwood Fencing	100799	7							-23.40	-4.68		-28.08	Fence Stats for PlayArea Repairs	22/014	8
13/05/2022	Mrs T Ryall-Harvey	100796	1					-110.09			-0.93		-111.02	Clerk's Expenses	22/014	9
13/05/2022	The Cheshire Events Co	200098	10							-205.00			-205.00	Jubilee Event - Bouncy Castle	22/014	10
16/05/2022	Mrs T Ryall-Harvey	200003	10	2						-69.92	-14.00		-83.92	Jubilee Event - Bunting	22/023	11
16/05/2022	Mrs T Ryall-Harvey	100802	1		-225.96								-225.96	Salary for Tax Month 1	22/014	12
17/05/2022	Banner World	100804	10	2						-71.20	-14.24		-85.44	Jubilee Event - Banner	22/023	13
17/05/2022	Exceed Events & Conce	100805	10	2						-415.83	-83.17		-499.00	Jubilee Event - Magic Mirrors	22/023	14
17/05/2022	The Big Chocolate Four	200001	10	2						-350.00			-350.00	Jubilee Event - Chocolate Fountain	22/023	15
18/05/2022	Baker Ross	200004	10	2						-76.08	-15.22		-91.30	Jubilee Event - Arts and Crafts	22/023	16
18/05/2022	Jane Nicholas	200002	10	2						-66.67	-13.35		-80.02	Jubilee Event - Decorations for V Hall	22/023	17
19/05/2022	Jane Nicholas	200008	10	2						-49.06	-9.82		-58.88	Jubilee Event - Plates, Cups & Survettes	22/023	18
20/05/2022	The Splitting Pig Compa	100803	10							-1,695.00	-9.45		-1,695.00	Jubilee Event - Hog Roast	22/014	19
24/05/2022	Vista Print	200009	10	2						-47.22			-56.67	Jubilee Event - Flyer Printing	22/023	20
24/05/2022	Circus Sensible	200005	10	2						-380.00	-76.00		-456.00	Jubilee Event - Circus Act	22/023	21
24/05/2022	Mrs T Ryall-Harvey	200011	10	2						-370.07	-7.99		-378.06	Jubilee Event - Reptile on Roading, Amazon	22/023	22
25/05/2022	Gallaghers Insurance	200006	3	2		-1,009.12							-1,009.12	Parish Council Insurance	22/023	23
27/05/2022	ICO	100801	8					-40.00					-40.00	Data Protection Fee	22/014	24
01/06/2022	The Splitting Pig Compa	200012	10	2						-180.00			-180.00	Jubilee Event - Hog Roast	22/023	25
01/06/2022	Bank Charges		9	2			-5.80						-5.80	Bank Charges for May	22/023	26
06/06/2022	Rustic Charmes	200010	10	2						-212.50			-212.50	Jubilee Event - Keyrings	22/023	27
07/06/2022	Mrs T Ryall-Harvey	100795	1		-225.96								-225.96	Clerk's Salary Tax Point 2	22/014	28
07/06/2022	CHALC	100792	8					-154.44					-154.44	CHALC Membership	22/014	29
14/06/2022	Stephen Harrison	200016	10	2						-168.11	-5.83		-173.94	Jubilee Event - Queen Cut-out, Refreshment	22/023	30
17/06/2022	Clopton Hall Dairy	200013	10	2						-35.32			-35.32	Jubilee Event - Clotted Cream	22/023	31
21/06/2022	HAGS SMP Ltd	200015	7	2						-187.30	-37.46		-224.76	G/Wing Seats & Fixings for Playground	22/023	32
22/06/2022	HMRC	100794	1		-169.40								-169.40	PAYE - Tax Point 1-3	22/014	33
27/06/2022	Morral Play Services	100791	7							-45.00	-9.00		-54.00	Playground Inspection	22/014	34
01/07/2022	Mrs T Ryall-Harvey	200018	10	2				-81.27			-13.80		-95.07	Jubilee Event Extra's	22/023	35
01/07/2022	Bank Charges	200019	10	2	-225.76								-225.76	Clerk's Salary Tax Point 3	22/023	36
02/07/2022	Bank Charges		9	6			-13.80						-13.80	Bank Charges for June	22/030	37
19/07/2022	Duddon, Clotton & Dis	200017	10	2						-212.72			-212.72	Jubilee Event - Insurance	22/023	38
20/07/2022	Mrs T Ryall-Harvey	200022	1	2							-1.22		-127.67	Clerk's Expenses	22/023	39
21/07/2022	Shire Accountants	200020	1	2		-24.00					-4.80		-28.80	Payroll Services Q1	22/023	40
25/07/2022	HMRC	200021	1	2	-56.40								-56.40	PAYE - Tax Point 4	22/023	41
01/08/2022	Bank Charges		9	6			-7.80						-7.80	Bank Charges for July	22/030	42
04/08/2022	Mrs T Ryall-Harvey	200023	1	2	-225.96								-225.96	Clerk's Salary Tax Point 4	22/023	43
08/08/2022	Mid Cheshire Footpath	200024	8	2			-8.00						-8.00	Parish Council Subscription	22/023	44
19/08/2022	St Peter's Church, Dudl	200025	11						-1,648.38				-1,648.38	Churchyard Grant	22/014	45
31/08/2022	Mrs T Ryall-Harvey	200027	1	6	-225.96								-225.96	Clerk's Salary Tax Point 5	22/030	46

Monies held in Reserves		
Earmarked for Playground Maintenance & Refurbishment	£5,000.00	5137 Limit for 2022
Earmarked for Repair of Safety Surfacing	£2,000.00	
Earmarked for Community Projects	£2,000.00	
Earmarked for Replacement Noticeboard	£2,000.00	
Earmarked for Jubilee Celebrations/Kings Coronation	£881.00	
1 years Precept	£7,383.15	
Unallocated Money	£1,592.79	£3,995.46

<u>Statutory Powers</u>	<u>Statutory Powers</u>
1 Local Government Act 19 Local Government Act 1972, s112 - Power to employ & remunerate	
2 Local Government Act 19 Local Government Act 1972, s175 - Training	
3 Local Government Act 19 Local Government Act 1972, s140 - Insurance	
4 Local Government Act 19 Local Government Act 1972, s, 142 - Power for councils to have their own website	
5 Local Government Act 19 Local Government Act 1972, s142 - Room Hire	
7 Open Spaces Act 1906, ss Open Spaces Act 1906, ss10 - Power to maintain land	
8 Local Government Act 19 Local Government Act 1972, s143 - Power to pay subscriptions	
9 Local Government Act 19 Local Government Act 1972, s137 - Free Resource	
10 Local Government Act 1972, s144 - Power to provide to attract visitors - Christmas Lights	
11 Local Government Act 197, s 214(6) - Power to contribute towards any expenses incurred by any other person in providing or maintaining a cemetery in which the inhabitants of the authorities area may be buried.	

DUDDON AND BURTON PARISH COUNCIL - ASSET REGISTER to 31st MARCH 2023

ITEM	BOOK VALUE	INS VALUE
Noticeboard	£ 501.41	£ 501.41
Safety Surfacing	£ 18,731.55	£ 18,731.55
Play Equipment	£ 19,197.90	£ 19,197.90
New Play Equipment/Benches (2109)	£ 14,130.00	£ 14,130.00
Litter Bins	£ 627.03	£ 627.03
Fencing	£ 3,137.32	£ 3,137.32
New Goal Posts	£ 285.00	£ 285.00
Office Equipment	£ 674.70	£ 674.70
Total	£ 57,284.91	£ 57,284.91

DUDDON AND BURTON PARISH COUNCIL

GENERAL RISK ASSESSMENT

No	ITEM	HAZARD	THOSE IN DANGER	SEVERITY 1-10	LIKELIHOOD 1-10	RISK RATE	MEASURES/COMMENTS	RESULTS
PARISH COUNCIL ASSETS								
1.	Recreational Area Play Equipment – Duddon Close	Play Equipment Vandalism Cost of Replacement	Injury to people using Play Equipment	10	2	20	Weekly Visual Inspection of Play Area by Councillor. Annual inspection carried out by A Morrey (ROSPA Trained Inspector) Insurance including Public Liability.	A
2.	Recreational Area – Safety Surfacing – Duddon Close	Vandalism Cost of Replacement	Injury of people using area	8	2	16	Weekly Visual Inspection of Play Area by Councillor. Annual inspection carried out by A Morrey (ROSPA Trained Inspector) Insurance including Public Liability.	A
3.	Recreational Area – Goal Posts – Duddon Close	Vandalism Cost of Replacement	Injury of people using equipment	8	2	16	Weekly Visual Inspection of Play Area by Councillor. Annual inspection carried out by A Morrey (ROSPA Trained Inspector) Insurance including Public Liability.	A
4.	Gates and Fencing around Recreational Area – Duddon Close	Vandalism Repair Costs Cost of Replacement	Pedestrians	4	2	6	Repair Costs – include in Annual Budget Insurance including Public Liability.	T
5.	Noticeboard on Willington Road	Vandalism Cost of Replacement	Pedestrians	4	1	4	Insurance including Public Liability Make contingency provision in Parish Council Reserves for replacement.	T
6.	Laptop	Cost of Replacement Repair Cost Accidental Damage	Clerk	2	2	4	Insurance including Public Liability Make contingency provision in Parish Councils reserves for replacement.	T

PARISH COUNCIL GENERAL								
7.	Failure to attract sufficient candidates for Member Vacancies or elections	Reduce representation of neighbourhoods. Lack of resource. Possible meeting inquorate	Members	1	1	2	Actively publicise Council. Seek candidates amongst friends and colleagues. Publicise elections & vacancies on noticeboards and PC Website.	A
8.	Failure to achieve quorum at meetings	Business not transacted. Decisions not made.	Members Clerk	1	1	2	Issue members agenda promptly and seek confirmation or quorum before meeting date.	T
9.	Lack of public consultation by Parish Council	Decisions not based on evidence People disenfranchised	Members	1	1	1	Ensure meetings are published on noticeboards and website. Include Public Participation on all Agendas Ensure seating available at meeting for public Publish Agenda and minutes on website.	T
10.	Failure to respond to electors wishing to exercise right of inspection	Complaints received Not transparent Non-compliance	Clerk	1	1	1	Clerk to advertise exercise of rights for inspection on website and noticeboard and respond to requests.	A
11.	Members acting alone outside meetings	Members outside compliance Indemnities invalid Personal Risk	Members	2	1	2	Obtain and read 'Good Councillors Guide' for any new Parish Councillors. Avoid making commitments on behalf of the parish council. Attend relevant training course.	A
12.	Council decisions not implemented	Confidence undermined Reputation risk arises Possible losses	Clerk	2	2	4	Clerk to publish minutes once approved by Parish Council on the Parish Council website.	A
13.	Inaccurate, untimely, improper minutes.	Poor decisions in future. Poor evidence for decisions	Clerk	1	2	2	Clerk to check minutes with Councillors not more than 14 days after meeting. Minutes published <i>Unapproved</i> .	A
14.	Inadequate document control	Poor evidence Poor support to Members	Clerk	1	1	1	Clerk to establish filing system.	A
15.	Failure to recognise and address conflict of interest	Lack of transparency Open to complaints of fairness or bias	Members	1	3	3	Members to review Standard and Code of Conduct.	A
16.	Incomplete/inaccurate register of Members' Interests	Lack of Transparency Open to complaints of fairness or bias	Members	1	2	2	Members to review Standard and Code of Conduct	A

17.	Failure to complete/submit Annual AGAR return on time.	Poor Auditors Report Public Confidence suffers	Clerk	1	5	5	Clerk to maintain diary and report to Parish Council meeting in May – September process	A
18.	Loss of data on PC due to system failure	Interruption to effective administration Possible financial loss	Clerk	1	3	3	External hard-drive backup quarterly.	A
19.	Loss of services of Parish Clerk	Interruption to effective administration	Members Clerk	3	3	6	Option 1: - Internal Councillors trained to undertake wide range of financial and administration tasks. Option 2: Seek a temporary clerk to cover role from surrounding Parish Councils	A
20.	Lack of professional advice	Poor decisions	Clerk	2	2	4	Maintain membership of CHALC & SLCC	A
21.	Failure to correctly identify local needs or wishes	Council does not represent the people. Resources not applied.	Members	1	3	3	Maintain close contact with local residents. Advertise Parish Meetings to obtain residents feedback.	A
22.	Financial	Misappropriation of Council Funds Financial Loss	Public Service	1	2	2	All banking arrangements and changes to banking services approved by the council and recorded in the minutes. Pay invoices by cheque/bank transfer. Two councillors to sign each cheque and cheque bank stub. Internet banking Clerk to set payment up and one councillor to authorise payment. Quarterly reconciliation of Parish Council Accounts to be brought to Parish Council meeting for Councillors review. Annual scrutiny of all Financial Records by Internal Auditor. If an External Audit it required then Auditor to be provided with Clerk and Chairman's contact details.	A
23.	Income	Unable to fulfil responsibilities	Public Service	1	1	1	Ensure Parish Council understands and complies with current VAT legislation.	A
24.	Accidental damage to fixed assets	Costs of repair Loss of service until repaired	Clerk	2	1	2	Maintain insurance Playground inspection regime established.	A
25.	Vandalism to fixed assets	Costs of repair Loss of service until repaired	Clerk	3	1	3	Maintain inspection regime. Maintain insurance. Liaise with PCSO/Police.	A

26.	Loss to third party	Possible litigation Costs/damages	Clerk	1	2	2	Review Health & Safety Ensure adequate insurance Check contractors' insurance	A
27.	Inadequate insurance	Balance of costs to be found	Clerk	1	4	4	Council to review annually or if circumstances change.	A
28.	Failure to calculate/submit precept on time	Inadequate resources to meet commitments. Costs of re-billing	Clerk	1	3	3	Clerk to respond to Cheshire West and Chester Council notices. Agenda item for member to consider and approve for January's meeting.	A
29.	Inadequate annual precept and unsound budget	Inadequate resources to meet commitments	Members	1	4	4	Clerk and members to build sound budget, using risk register and known commitments. Members to consider Reserves Policy.	A
30.	Failure to account for and recover VAT	Wasted Resources	Clerk	1	3	3	Clerk to review. Internal Auditor to check	A
31.	Failure to stay within agreed budgets	Inadequate control. Potential wasted resources	Members Clerk	1	2	2	Clerk to review Internal Auditor to Check Reserves Policy to mitigate short-term impact of loss.	A
32.	Holding excessive or inadequate reserves	Auditors report. Poor use of resources. Inability to meet commitments	Members	2	3	6	Clerk to review as part of budgeting. Reserves Policy to set percentage of precept. Council to review size of Reserves.	A
33.	Fraud by Clerk	Reputation Cost & Litigation	Clerk	1	3	3	Adequate internal audit. Regular reporting to Parish Councillor. Control systems for managing expenditure.	A
34.	Fraud by Members	Reputation Cost & Litigation	Members Clerk	1	3	3	Adequate internal audit. Regular reporting to Parish Councillor. Control systems for managing expenditure.	A
35.	Inadequate awareness of relevant legislation	Failure to comply	Members Clerk	2	3	6	Maintain membership of CHALC & SLCC. Clerk to attend appropriate training throughout the year.	A

36.	Failure to comply with relevant legislation	Litigation Costs Reputation damage	Members Clerk	2	3	6	Maintain membership of CHALC & SLCC. Clerk to maintain training. Liaise with internal and external auditors as appropriate.	A
37.	Failure to maintain fixed assets register	Improper control Poor auditor's report	Clerk	1	2	2	Council to review annually. Internal auditor to review annually.	A
38.	Improper financial records	Potential for wasted resources. Councillors unable to make sound financial decisions at meetings.	Clerk	1	2	2	Parish Councillors to be provided with updated financial records at each parish council meeting. Internal auditor to review	A
39.	HRMC requirements not met	Costs Litigation	Clerk	1	2	2	Clerk to liaise as necessary. Parish Council to employ payroll company.	A
40.	Failure to comply with deadlines for accounts and returns.	Poor auditor's report Cost Reduction in confidence	Clerk	1	2	2	Clerk to liaise with internal and external auditor or in the absence of the Clerk the Chairman to make contact.	A
41	Non-compliance with data protection	Litigation Poor reputation	Members Clerk	1	3	3	Clerk to monitor	A

Results Key – T = Trivial Risk, A = Adequately Controlled Risk, N = Not Adequately Controlled, U – Unable to decide

RISK ASSESSMENT CARRIED OUT BY: Mrs T Ryall-Harvey, Clerk & RFO

DATE:

SIGNATURE

RISK ASSESSMENT VALIDATED BY: Members of the Duddon and Burton Parish Council

DATE: