DUDDON AND BURTON
ANNUAL MEETING OF THE PARISH COUNCIL

To the Members of Duddon and Burton Parish Council: You are hereby summoned to attend the next Parish Council Meeting on Thursday 16th May 2024 to be held at Duddon, Clotton and District War Memorial Hall, directly following the Parish Meeting which will begin at 7.00pm, for the transaction of the business set out below.

Signed *Trudy Ryall-Harvey.* Clerk
08/05/2024
duddonandburtonparishcouncil@gmail.com
07784 486 767

MEMBERS OF THE PUBLIC AND PRESS ARE INVITED TO ATTEND ALL COUNCIL MEETINGS
(Public Bodies (Admission to Meetings) Act 1960

AGENDA

1.	ELECTION	To elect a Chairman and Vice-Chairman for 2024-25.
2.	APOLOGIES	And reason for absence.
3.	DECLARATIONS OF INTEREST	Members to declare any interest under the following categories: pecuniary, outside body and family, friend or close associate.
4.	PUBLIC PARTICIPATION	When members of the public may comment or raise questions regarding matters affecting the Parish. (max of 3 mins per person without prior agreement with Chair and for a maximum of 20 mins in total.) *This provides an opportunity for members of the public (who are not usually permitted to speak during the meeting except by special invitation of the Chairman) to participate by asking questions, raising concerns or making comments on matters affecting Duddon and Burton. No decision can be taken during this session, but the Chairman may decide to refer any matters raised for further consideration.* *N. B Councils cannot lawfully decide items of business that is not specified in the summons/agenda (LGA1972 Sch 12, paras 10(2)(b) and Longfield Parish Council v Wright (1918) 88 LJ Ch 119*
5.	ACCEPTANCE OF MINUTES	To approve and sign the minutes of the Parish Council meeting held on Monday 4th March 2024.
6.	ANNUAL BUSINESS	- To review the Policies and agree their adoption for 2024-25. - To approve payments to be made throughout the year between meetings. - To agree the Payroll Provider for 2024-25. - To agree the dates for the Parish Council meeting for 2024-25.
7.	ANNUAL ACCOUNTS AND GOVERNANCE 2023-24	- To review the Summary of Accounts for 2023-24. - To agree the Certificate of Exemption for External Audit for 2023-24. - To review the Internal Audit Report for 2023-24. - To discuss and approve the Governance Statement for 2023-24. - To approve the Accounting Statement for 2023-24. - To approve the Notice of Public Rights and Publication of Annual Governance and Accountability Return.
8.	PLANNING	- To note planning applications as listed on the planning register, including comments submitted since the last meeting and enforcement matters. - To note any planning applications received since the agenda has been distributed
9.	ACCOUNTS	1. To accept the Cash Book. 2. To note the Budget v Outturn Sheet 3. To approve the Bank Reconciliation against Cashbook YTD. 4. Internal Auditor for 2023-24 – to review Internal Auditor report and agree any recommendations. 5. To approve payments made and income received since last meeting.
10.	THE COMMUNITY	- Playground Equipment – to receive an update on the maintenance to be undertaken to the Playground Equipment
11.	CORRESPONDENCE	- Any other correspondence received since the last PC Meeting.
	DATE OF NEXT MEETING	

Minutes of the Duddon and Burton Parish Council Meeting
at Duddon, Clotton & District Memorial Hall on
Monday 4th March 2024 at 7.00pm

PRESENT:

Cllr G Goulbourne - Chairman
Cllr M Lightfoot
Cllr C Cummins
Cllr A Green
Cllr K Warburton

Cllr T Lush – Ward Councillor
Members of the Public: 1
CLERK: Mrs T Ryall-Harvey

APOLOGIES FOR ABSENCE – Apologies were received and accepted from Cllr T Cooper (Ward Councillor) and PCSO James Hannath.

DECLARATION OF PECUNIARY INTERESTS - No declarations were received.

PUBLIC PARTICIPATION

A representative of the Duddon, Clotton and District War Memorial Hall confirmed that following, receipt of the grant from Cllr T Cooper (Ward Members budget monies) they will now be in a position to move forward and install the heating control system that can be controlled from a mobile app.
Additionally, it was reported following the issues the hall had experienced from the flooring company they had recently visited the company's premises and the company have now committed to arrange a site meeting to find a solution to the damp proofing issue under the floor.
It was also reported with regards to the management of the hall the original two ladies were not able to take on the project and Mr Leadbetter is planning to meet with two other local residents who are looking to discuss the process with him prior to agreeing if they are able to hand over. He is hopeful that they may be able to provide a solution to the management and running of the hall.

Cllr T Lush reported that he had circulate the Cheshire West budget and how he had voted with regards to this for the Parish Council's information.

Cllr Lush also reported that following additional money received from Central Government towards dealing with potholes, he was disappointed to announce that only one site in his ward had been approved for works to be undertaken and this was Chester Road, Kelsall. Cllr Lush went on to report that a further pot of money would be available for the next year financial year and no decisions had yet been made on how this money will be assigned. Cllr Lush reported that a further£168,399,000 had been committed from Central Government to be allocated annually for Transport from 2025 -2032.

MINUTES OF THE MEETING

RESOLVED 23/043: That the minutes of the meeting held on 22nd January 2024 be confirmed as a correct record and signed by the Chairman.

PLANNING APPLICATIONS

The council noted the Planning Register as circulated at the meeting, dated 27th February 2024 and it was noted that the following planning applications had been determined since the last meeting:-
23/03155/DIS – Holly Bank, Duddon Common Lane, Duddon CW6 0HG – Discharge of conditions 3 (materials), 4(car and cycle parking), 5 (EV charging), 9 (RAMS) and 11 (trees and hedgerows of planning permission 22/03186/FUL – approved.

ACCOUNTS

Cashbook

RESOLVED 23/044: that the YTD Cashbook dated 27th February 2024 be approved and the Outturn against Budget be noted.

Bank Reconciliation

RESOLVED 23/045: that Cllr Green signs the Bank Reconciliation and Bank Statements.

Savings Account

It was reported that following the request to open a Skipton's Savings Account, that this account had now been opened and it was **RESOLVED 23/046** to move £10,000 into this account.

Internal Auditor

It was reported that the Clerk has contacted three people to look to undertake an Internal Audit for 2023-24. It was recommended by the Clerk that Mr Phil Sanders undertake the audit this was unanimously **RESOLVED 23/047**.

VAT Rebate for 2023-24

The Clerk reported that currently there was £67.72 available to claim and therefore a claim could only be submitted after 12 months of submitting the last claim. It was therefore **RESOLVED 23/048** that a claim be submitted until 29th February 2024.

Authorisation of Payments

RESOLVED 23/049: that the following income and expenses be approved:-

Income:-	
Bank Interest	£21.44
Expenses made between meeting for approval:-	
Clerk's Salary for Tax Point 11	£264.00
HMRC payment	£66.00
Clerk's Training	£81.60
Expenses not yet paid for approval:-	
Clerk's Salary for Tax Point 12	£264.20
HMRC Payment	£66.00
Clerk's Expenses	£82.05
Peter Lightfoot (Hedgecutting)	£60.00
Duddon, Clotton and District Memorial Hall	£90.00
Duddon St Peter's Primary School	£500.00

PARISH COUNCIL MATTERS

Asset Register

RESOLVED 23/050 to approve the Asset Register for 2024.

ACTION: Cllr Goulbourne to check to see if the goal posts are still on the Green Space in Duddon, otherwise it was agreed that this should be removed from the Asset Register.

Risk Assessment

RESOLVED 23/051 to approve the Risk Assessment as circulated with the Parish Council papers for 2024.

Training and Development Policy - it was **RESOLVED 23/052** to adopt the Training and Development Policy presented to the meeting.

Annual Report – it was **RESOLVED 23/053** to approve for presenting the Annual Report for 2023-24 that was presented at the meeting.

Local Council Award Scheme
The Clerk proposed the Parish Council move forward and apply for the Foundation Level of the Local Council Award Scheme at a cost of £50 to the Parish Council, this was unanimously **RESOLVED 23/054**. It was therefore also **RESOLVED 23/055** that the Council confirms that it meets all the requirements in the LCAS document circulated prior to the meeting, and that all documentation and information is in place for the Foundation Award.

RESOLVED 23/056 that the Council confirms that it recognises its duties in relation to bio-diversity and crime and disorder, and that it has all the relevant documentation and information in place to meet the criteria to apply for the Foundation level of the Local Council Award Scheme.

Duddon St Peter's Primary School
It was reported that following the last meeting were Cllr Cooper outlined that there was ward members money available, that the Primary School had submitted a request and was unfortunately unsuccessful, the clerk therefore ask the Parish Council if they would consider supporting the request from the Primary School towards resources to include DT, Cookery and Arts and Crafts equipment. It was unanimously **RESOLVED 23/057** to support this to the value of £500.00.

THE COMMUNITY
Playground Equipment – The Clerk confirmed that she had spoken with the Inspector and he would be completing his survey of the Play Ground Equipment for 2023/24 in the next few weeks.

CORRESPONDENCE
CWaC Highways - following the last meeting when a resident has requested the Parish Council ask CWaC if they would install yellow lines on Willington Road near the Junction of A51, Cheshire West and Chester Highways team had attended the site on a number of occasions and could find no evidence that would necessitate double yellow lines being installed.
ACTION: Cllrs to take picture evidence and forward to Highways.
CWaC Highways – Road Surface/Potholes Update – The information was presented to the meeting and noted. The Parish Council thanked Cllr Lush for forwarding this update.
Tarvin Educational Foundation - the information in relation to grants being provided for 2024 was circulated and it was agreed that this should be put on the Parish Council website and also on the local Facebook page.

DATE OF NEXT MEETING
The next meeting of Duddon and Burton Parish Council would be held on Monday 20th May 2024 immediately after the Parish Meeting which would take start at 7.00pm and take no-longer than 30 minutes at Duddon Clotton and District Memorial Hall.

Meeting finished: 19.38

Signed:…………………………………………………………………………………………. Dated: ………………………………………………

DUDDON AND BURTON PARISH COUNCIL

POLICIES

Policies	Date Adopted	Date Last Reviewed	Date Next Reviewed
Accessibility Policy	23-01-2023		May 2024
Code of Conduct	05-05-2022	May 2023	May 2024
Complaints Procedure	23-01-2023		May 2024
Disciplinary Procedure	22-09-2022	May 2023	May 2024
Equality and Diversity Policy	22-09-2022	May 2023	May 2024
Financial Regulations	April 2020	May 2023	May 2024
General Risk Management	14-07-2022	Mar 2024	Mar 2025
Grievance Procedure	22-09-2022	May 2023	May 2024
Health and Safety Policy	14-07-2022	May 2023	May 2024
Information & Data Protection Policy	22-09-2022	May 2023	May 2024
Investment Policy	22-01-2024		May 2025
Planning Committee Terms of Reference and Delegated Powers	14-07-2022	May 2023	May 2024
Privacy Policy	27-08-2020	May 2023	May 2024
Publication Scheme	22-11-2022	May 2023	May 2024
Reserves Policy	14-07-2022	May 2023	May 2024
Risk Management Strategy	14-07-2022	May 2023	May 2024
Scheme of Delegations	22-09-2022	May 2023	May 2024
Standing Orders	April 2020	May 2023	May 2024
Training and Development Policy	14-07-2022 Amended 20-01-2024		May 2025

DUDDON AND BURTON PARISH COUNC

Items for Approval to pay between meetings throughout the year

Item	Frequency
Salary	Monthly
HMRC	Quarterly
Expenses	Monthly
Training	Monthly
Payroll	Quarterly
Internal & External Au	Annually
Insurance	Annually
Website Subscriptions	Annually
Subscriptions	Annually
Village Hall/Room Hir	Quarterly
Maintenance of Asset	Quarterly
Jubilee Events	Monthly

To Approve Payments made between meetings

Please find below the payroll services charges for 2024-25 – are you happy for us to proceed with these?

Services	2023-24	2024-25
Cost per employee per month Duddon and Burton Parish Council	£8.50 plus VAT	£8.75 plus VAT
Backpay calculations/adjustments (per employee)	£15.00 plus VAT	£17.50 plus VAT
Pension re-enrolment (required every 3 years)	£55.00 plus VAT	£55.00 plus VAT
Year-end payroll submission and P60's (P35)	£30.00 plus VAT	£32.50 plus VAT
Set-up of new employees	£6.00 plus VAT	£6.50 plus VAT

DUDDON AND BURTON PARISH COUNCIL

MEETINGS 2024-25:

Thursday 16th May, 2024 at 7.00pm (Annual Meeting)

Monday 22nd July, 2024 at 7.00pm

Monday 23rd September, 2024 at 7.00pm

Monday 25th November, 2024 at 7.00pm

Monday 27th January, 2025 at 7.00pm

Monday 24th March, 2025 at 7.00pm

Monday 26th May, 2025 at 7.00pm (Annual Meeting)

Extraordinary meetings are called as required and will be advertised on the Notice Board.

Meeting are held in Duddon Village Hall, CW6 0HD unless otherwise advertised on Agenda

Email: duddonandburtonparishcouncil@gmail.com

Duddon & Burton Parish Council

Clerk & RFO - Trudy Ryall-Harvey from 1st April 2023 - 31st March 2024
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 2023-24
Geoff Goulbourne
Contact Number: 01829 781 433

CASH BOOK

Balance brought forward	£20,857
PLUS: Receipts	£12,014
LESS: Payments	-£13,011
	£19,860

BANK

Lloyds Current Account	£400
Lloyds Deposit Account	£9,459
Skipton's Community Savers Account	£10,000
	£19,860

General Power of Competence: The Council adopted the General Power of Competence at their Annual Meeting on 11th May 2023, Resolution 23/004, page 16 of the Minutes Book.

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

	2022-23 £	2023-24 £	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	17,645	20,857				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,005	8,405	400	5.00%	NO		
3 Total Other Receipts	8,765	3,609	-5,156	59%	YES		**Decrease of £5,156 due to the following:-** Decrease in payment received: - £6,511 - Other income, including grant towards Jubilee Event & Community Workshops **TOTAL - £6,511** Increases in payments received: + £195 - Barclays Bank Interest + £647 - Cheshire West and Chester Churchyard Grant + £193 - VAT Rebate + £320 - Ward Councillor Grant **TOTAL + £1,355**
4 Staff Costs	3,643	4,025	382	10.49%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	9,915	8,986	-929	9.37%	NO		
7 Balances Carried Forward	20,857	19,860				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	20,857	19,860				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	6,500		Refurbishment of Playground Equipment
Reserve 2	2,000		Replacement Noticeboard
Reserve 3	2,000		Repair of Safety Surfacing
Reserve 4	924		Community Projects & Wildflower Planting
Reserve 5	320		Wildflower Planting - CWaC
Reserve 6			
		11,744	
General reserve	8,116		up to one years precept to be kept in general reserve.
		8,116	
Total reserves (must agree to Box 7)			**19,860**

Duddon and Burton Parish Council | **OUT-TURN 2023-24** | **Updated 01/04/2024**

Budget Element		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	2023-24 Actual	2023-24 Budget	Variance	Commentary
EXPENDITURE																	Costs include VAT
People & Expenses																	
Clerk's Salary		250	250	250	250		501	250	250	375	264	264	264	3,169	3,025	-144	
HMRC		62	62	63	63	63	63	63	63	62	160	66	66	855	780	-75	
Expenses			133		117		42		141		90	5	82	610	600	-10	Clerk expenses
Training					29							77		106	350	244	
Professional service																	
Insurance			1,043											1,043	1,109	66	3 year fixed cost deal (yr 2)
Internal Audit			50											50	50	0	
External Audit														0	0	0	No exteneral Audit Required
Payroll				61				97						158	136	-22	
General Services																	
Website							86							86	125	39	
Bank Charges														0	0		
Election for 2023-24								181						181	548		If election contested
Village Hall Room Hire													90	90	150	60	
Admin																	
Membership/Subscriptions		159					8				38			204	208	4	CHALC & SLCC & Mid Cheshire Footpath Society
Data Protection fee		40												40	35	-5	Move to Direct Debit
Grants																	
Village Hall														0	0	0	
Church Yard Grant (from CWaC)		1,530												1,530	1,600	70	Money received in from CWaC in March 2022
Projects																	
Village Enhancements														0	500	500	
Community Workshops								1,076						1,076	1,400		
Wildflower Projects														0	600		Funded by donations held in earmarked reserves
Playground Annual Inspection & Maintenance						12								12	700	688	£500 towards Playground maintenance, £200 towards inspections
Coronation Celebrations			994											994	1,000	6	
Ad Hoc Beneficial items (S137)									55				2,737	2,792	87	-2,705	Lampost Poppies and Wreath, Churyard Grant Refund, Grant to St Peter's Primary School, £60 towards hedge cutting.
Inflation %	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Contingency % of above	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL CASH OUT		**2,042**	**2,533**	**374**	**459**	**75**	**699**	**1,667**	**509**	**437**	**552**	**412**	**3,239**	**12,997**	**13,003**	**6**	

Budget Element		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	2023-24 Actual	2023-24 Budget	Variance	Commentary
RECEIPTS																	
Precept	7926 1.00%	8,405												8,405	8,405	0	
Bank Interest		4.93	10.85	12.28	13.11	14.28	18.05	17.80	21.37	22.08	20.04	21.44	18.97	195	0	-195	
Churchyard Grant supplied by CWaC													2,177	2,177	1,600		
VAT recovery			425.63										72	498	0	-498	
CWAC contribution		320												320	0	-320	
Moneys used from Reserves														0	3,000	3,000	
Other			389.39										30	419	0	-419	
TOTAL CASH IN		**8,730**	**826**	**12**	**13**	**14**	**18**	**18**	**21**	**22**	**20**	**21**	**2,298**	**12,014**	**13,005**	**991**	
Transaction Cash flow		6,688	-1,707	-362	-445	-60	-681	-1,649	-488	-415	-531	-390	-942	-983	-6		
Cash in Bank	20856	27,545	25,838	25,476	25,031	24,970	24,289	22,640	22,152	21,737	21,205	20,815	19,873				-983
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar				

DUDDON AND BURTON PARISH COUNCIL CASHBOOK - FINANCIAL TRANSACTIONS 2023-24

STATEMENT DATE	Description	Cheque No	Power	PN	People & Expenses	Professional Services	General Services	Admin	Grants	Projects	VAT	Receipts	Totals	Comments	Resolved	No.
					EXPENDITURE excluding VAT											
03/04/2023	St Peter's Church, Dudd	000013	7	16					-1,530.19				-1,530.19	Churchyard Grant refund to Church	22/053	1
04/04/2023	HMRC PAYE	000011	1	16	-62.60								-62.60	PAYE Contribution for Tax Month 12	22/053	2
11/04/2023	Bank Interest			19								4.93	4.93	Bank Interest	23/015	3
12/04/2023	CWaC			19								8,405.00	8,405.00	CWaC Precept Payment	23/015	4
19/04/2023	CWaC			19								320.00	320.00	CWaC Ward Members Grant towards Coron	23/015	5
28/04/2023	Mrs T Ryall-Harvey	000016		19	-250.47								-250.47	Clerk's Salary Tax Point 1	23/015	6
05/05/2023	ICO	000014		19				-40.00					-40.00	Data Protection Subscription	23/015	7
05/05/2023	HMRC PAYE	000017		19	-62.40								-62.40	PAYE Contribution for Tax Month 1	23/015	8
09/05/2023	Bank Interest			22								10.85	10.85	Bank Interest	23/015	3
16/05/2023	Clerk's Expenses	000019		19				-127.86			-5.25		-133.11	Clerk's Expenses	23/015	9
16/05/2023	Sue Irlam	000018		19		-50.00							-50.00	Internal Auditor	23/015	10
19/05/2023	Gallaghers Insurance	000020		19		-1,043.42							-1,043.42	Annual Insurance payment	23/015	11
19/05/2023	Clotton Hoofield Parish Council			22								389.39	389.39	Contribution towards Kings Coronation Even	23/019	12
22/05/2023	HMRC VTR			22								425.63	425.63	VAT Rebate	23/019	13
23/05/2023	Duddon, Clotton & Ditr	000024		22						-993.78			-993.78	Kings Coronation Event	23/019	12
24/05/2023	CHALC Subscription	000015		19				-158.73					-158.73	CHALC Annual Subscription	23/015	14
26/05/2023	Mrs T Ryall-Harvey	000021		19	-250.27								-250.27	Clerk's Salary Tax Point 2	23/015	15
30/05/2023	Mid Cheshire Footpath	000023		19		-8.00							-8.00	Annual Subscription	23/015	16
09/06/2023	Bank Interest			22								12.28	12.28	Bank Interest	23/019	17
15/06/2023	HMRC PAYE	000022		19	-52.40						-10.20		-62.60	PAYE Contribution for Tax Month 2	23/015	18
23/06/2023	Shire Accountancy Ltd	000025		22		-61.20							-61.20	1/2 yearly Payroll Services	23/019	19
29/06/2023	Mrs T Ryall-Harvey	000027		22	-250.27								-250.27	Clerk's Salary Tax Point 3	23/019	20
04/07/2023	HMRC PAYE	000026		22	-62.60								-62.60	PAYE Contribution for Tax Month 3	23/019	21
10/07/2023	Bank Interest			22								13.11	13.11	Bank Interest	23/019	22
27/07/2023	Mrs T Ryall-Harvey	000028		22	-250.27								-250.27	Clerk's Salary Tax Point 4	23/019	23
27/07/2023	Mrs T Ryall-Harvey	000030		22				-140.26			-5.88		-146.14	Clerk's Expenses	23/019	24
02/08/2023	HMRC PAYE	000029		22	-62.60								-62.60	PAYE Contribution for Tax Month 4	23/019	25
09/08/2023	Bank Interest			24								14.28	14.28	Bank Interest	23/024	26
15/08/2023	Ringwood Fencing	000031		25						-9.96	-1.99		-11.95	Replacement Rails for Playground Fence	23/024	27
05/09/2023	Mrs T Ryall-Harvey	000032		25	-250.27								-250.27	Clerk's Salary Tax Point 5	23/024	28
11/09/2023	HMRC PAYE	000033		25	-62.60								-62.60	PAYE Contribution for Tax Month 5	23/024	29
11/09/2023	Bank Interest			24								18.05	18.05	Bank Interest	23/024	26
20/09/2023	Mrs T Ryall-Harvey	000034		25				-41.80					-41.80	Clerk's Expenses	23/024	30
21/09/2023	Linux internet Ltd	000037		25		-71.86					-14.38		-86.24	Cloud Hosing for 12 Months	23/024	31
25/09/2023	Mid-Cheshire Footpath	000038		25			-8.00						-8.00	Mid-Cheshire Footpath Society Subscription	23/024	32
26/09/2023	Mrs T Ryall-Harvey	000035		25	-250.27								-250.27	Clerk's Salary Tax Point 6	23/024	33
02/10/2023	HMRC PAYE	000036		25	-62.60								-62.60	PAYE Contribution for Tax Month 6	23/024	34
04/10/2023	CWaC - Council Fund	000040		27			-181.00						-181.00	Fees and Charges for PC Election	23/028	35
06/10/2023	Twigtwister	000039		27						-500.00			-500.00	Willow Workshop with Primary School	23/028	36
09/10/2023	Bank Interest			27								17.80	17.80	Bank Interest	23/028	37
18/10/2023	PQR Limited	000042		27		-81.00					-16.20		-97.20	Payroll Services	23/028	38
31/10/2023	Claire M Fletcher	000045		27						-576.00			-576.00	Festive Wreathmaking Workshop	23/028	39
31/10/2023	Mrs T Ryall-Harvey	000043		27	-250.27								-250.27	Clerk's Salary Tax Point 7	23/028	40
06/11/2023	HMRC PAYE	000044		27	-62.60								-62.60	PAYE Contribution for Tax Month 7	23/028	41
09/11/2023	Bank Interest			27								21.37	21.37	Bank Interest	23/028	42
10/11/2023	The Royal British Legion	000041		27						-50.83	-4.17		-55.00	Poppy Wreath and Lamp-post Poppies	23/028	43
22/11/2023	Mrs T Ryall-Harvey	000047		27				-140.47			-0.92		-141.39	Clerk's Expenses	23/028	44
27/11/2023	Mrs T Ryall-Harvey	000048		27	-250.47								-250.47	Clerk's Salary Tax Point 8	23/028	45
06/12/2023	HMRC PAYE	000046		27	-62.40								-62.40	PAYE Contribution for Tax Month 8	23/028	46
11/12/2023	Bank Interest			30								22.08	22.08	Bank Interest	23/036	47
22/12/2023	Mrs T Ryall-Harvey	000049		30	-375.07								-375.07	Clerk's Salary Tax Point 9	23/036	48
08/01/2024	HMRC PAYE	000050		30	-93.80								-93.80	PAYE Contribution for Tax Month 9	23/036	49

09/01/2024	Bank Interest		30								20.04	20.04	Bank Interest	23/036	50
22/01/2024	Mrs T Ryall-Harvey		30				-126.99			-5.33		-132.32	Clerk's Expenses	23/036	51
25/01/2024	Mrs T Ryall-Harvey		30	-264.00								-264.00	Clerk's Salary Tax Point 10	23/036	52
29/01/2024	HMRC		30	-66.20								-66.20	PAYE Contribution for Tax Month 10	23/036	53
09/02/2024	Bank Interest		34								21.44	21.44	Bank Interest	23/049	54
12/02/2024	Mrs T Ryall-Harvey		34				-68.00			-13.60		-81.60	Clerk's Expenses	23/049	55
23/02/2024	Mrs T Ryall-Harvey		34	-264.20								-264.20	Clerk's Salary Tax Point 11	23/049	56
27/02/2024	HMRC		34	-66.00								-66.00	PAYE Contribution for Tax Month 11	23/049	57
05/03/2024	Cheshire West and Chester		34					-500.00				-500.00	Duddon St Peter's Primary School	23/049	58
05/03/2024	Duddon, Clotton & Ditrict War Memor		34			-90.00						-90.00	Village Hall Room Hire	23/049	59
05/03/2024	Mrs T Ryall-Harvey		34				-77.74			-4.31		-82.05	Clerk's Expenses	23/049	60
08/03/2024	HMRC VTR										72.02	72.02	VAT Rebate		61
08/03/2024	Cheshire West and Chester		34								2,177.03	2,177.03	Churchyard Grant	23/049	62
11/03/2024	Tarvin Parochial Church Council		34					-2,177.03				-2,177.03	Refund to St Peter's for churchyard grant.	23/049	63
11/03/2024	Bank Interest										18.97	18.97	Bank Interest		
13/03/2024	Mr P Lightfoot	000051	34						-60.00			-60.00	Hedgecutting on Football Field	23/049	66
25/03/2024	Mrs T Ryall-Harvey		34	-264.20								-264.20	Clerk's Salary Tax Point 12	23/049	65
27/03/2024	DEL129 Correction										29.61	29.61	Bank Correction		
28/03/2024	HMRC		34	-66.00								-66.00	PAYE Contribution for Tax Month 12	23/049	64
												-997.30			
TOTALS				-4,014.83	-1,315.48	-279.00	-921.85	-4,207.22	-2,190.57	-82.22	12,013.88				

RECONCILIATION				
Current Account		£400.29	**Year to date balance**	-£997.30
Deposit Account	1.3% Gross	£9,459.35		
Skiptons Community Account	3.65%	£10,000.00		
			Balance Brought Forward	£20,856.94
TOTAL		**£19,859.64**	**Balance**	£19,859.64
Less Uncleared Payments				
				£0.00
TOTAL		**£19,859.64**		
Monies held in Reserves			S137 Limit for 2023-24	£4,498.29
Earmarked for Playground Maintenance & Refurbishment		£6,500		
Earmarked for Repair of Safety Surfacing		£2,000		
Earmarked for Replacement Noticeboard		£2,000		
Earmarked for Community Projects		£924		
Earmarked for Wildflower Planting		£320		
1 years Precept		£8,400		
Unallocated Money		**£36**		

Clerk: *Trudy Ryall-Harvey*
Clerk

01/04/2024

DUDDON AND BURTON PARISH COUNCIL - ASSET REGISTER to 31st MARCH 2024

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

Approved: 4th March 2024
Next Review Date: March 2025

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
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 reservices for replacement.	T

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 *Unapproved*.	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 = Trival 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:** 3-3-24 **SIGNATURE** [redacted]

RISK ASSESMENT VALIDATED BY: Members of the Duddon and Burton Parish Council **DATE:** 4-3-24 [redacted]

Next review date: March 2025

Certificate of Exemption – AGAR 2023/24 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2024, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

Duddon and Burton Parish Council

certifies that during the financial year 2023/24, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2023/24:	£12,014
Total annual gross expenditure for the authority 2023/24:	£13,011

There are certain circumstances in which an authority will be **unable to certify itself as exempt,** so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), the external auditor **has not:**
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2024.
Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:	
SIGNATURE REQUIRED	DD/MM/YYYY		DD/MM/YYYY
Signed by Chair	Date	as recorded in minute reference:	
SIGNATURE REQUIRED	DD/MM/YYYY	MINUTE REFERENCE	

Generic email address of Authority	Telephone number
ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS	TELEPHONE NUMBER

*Published web address

https://duddonandburtonpc.co.uk/

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2023/24

Duddon and Burton Parish Council

https://duddonandburtonpc.co.uk/

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. **If** the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")*	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)*.	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR *(see AGAR Page 1 Guidance Notes)*.	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: 05/04/2024

Name of person who carried out the internal audit: PHILIP SANDERS

Signature of person who carried out the internal audit: [signature]

Date: 5/4/24

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

Duddon and Burton Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed Yes	No	*'Yes' means that this authority:*
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			*arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.*
7. We took appropriate action on all matters raised in reports from internal and external audit.			*responded to matters brought to its attention by internal and external audit.*
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A — *has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.*

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair: SIGNATURE REQUIRED

Clerk: SIGNATURE REQUIRED

Information required by the Transparency Code *(not part of the Annual Governance Statement)*	Yes	No
The authority website/webpage is up to date and the information required by the Transparency Code has been published.		

https://duddonandburtonpc.co.uk/

Section 2 – Accounting Statements 2023/24 for

Duddon and Burton Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	17,645	20,857	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	8,005	8,405	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	8,765	3,609	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	3,643	4,025	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	9,915	8,986	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	20,857	19,860	*Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).*

8. Total value of cash and short term investments	20,857	19,860	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March –* ***To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	57,285	57,285	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b. Disclosure note re Trust funds (including charitable)				*The figures in the accounting statements above exclude any Trust transactions.*

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Smaller authority name: **Duddon & Burton Parish Council**

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
1. Date of announcement 31st May 2024(a)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. **Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:**	
(b) Mrs T Ryall-Harvey – Clerk/RFO 76 Oaklea Avenue, Hoole, Chester CH2 3RE 07784 486 767 duddonandburtonparishcouncil@gmail.com	(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts
commencing on (c) **Monday 3 June 2024**	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below
and ending on (d) **Friday 12 July 2024**	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.
3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.	
4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is: **PKF Littlejohn LLP (Ref: SBA Team)** **15 Westferry Circus** **Canary Wharf** **London E14 4HD** (sba@pkf-l.com)	
5. This announcement is made by (e) Mrs T Ryall-Harvey - RFO	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The Local Audit and Accountability Act 2014 (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the Accounts and Audit Regulations 2015 also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2024 for 2023/24 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the Local Audit and Accountability Act 2014.

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.	If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Duddon and Burton Parish Council Planning Register 2022-23

Received	Number	Location	Description	PC Response	Result
Wed 11 January 2023	22/04541/HED	Various Locations Along The Route of A Proposed Sewer Pipeline From Utkinton To Tarvin Via Duddon	Removal of various sections of mid and end hedgerows (16 locations) to lay a new wastewater pipeline	No objections	Awaiting Decision

Duddon and Burton Parish Council Planning Register 2023-24

Received	Number	Location	Description	PC Response	Result
Thu 18 May 2023	23/01619/OUT	Land Adj To Duddon Hall Tarporley Road Tarvin Chester	Land Adj To Duddon Hall Tarporley Road Tarvin Chester	No objections	Awaiting decision
Thur 18 Jan 2024	EN578557156	Burton Farm, Burton, Chester CW6 0ER	Farm buildings that were used to raise Turkey's are being used as Industrial Units without any change of use.	Reported to CWaC	
Tue 19 Mar 2024	24/00825/LDC	Honeysuckle Farmhouse Burton Road Bruen Stapleford Chester CW6 0ES	The application seeks lawful confirmation that the change of use of Honeysuckle Farmhouse from residential to a holiday let is lawful.	No objections	Awaiting decision

Duddon and Burton Parish Council Planning Register 2024-25

Received	Number	Location	Description	PC Response	Result

AGR – Agricultural application
CAT – Conservation area tree
FUL – Full application
LBC – Listed building consent
PDQ – Agricultural Buildings to Dwelling Houses
REF - Appeal
S73 – Minor material amendments
LDC – Lawful Development Certificate
TPO – Tree Preservation Order

Trudy Ryall-Harvey
07/05/2024

DUDDON AND BURTON PARISH COUNCIL CASHBOOK - FINANCIAL TRANSACTIONS 2024-25

STATEMENT DATE	Description	Cheque No	Power	PN	People	Professional Services	General Services	Admin	Grants	Projects	VAT	Receipts	Totals	Comments	Resolved	No.
					EXPENDITURE excluding VAT											
09/04/2024	Interest (Gross)											9.77	9.77	Bank Interest		1
10/04/2024	Cheshire West and Chester Council											8,825.00	8,825.00	Annual Precept Payment		2
19/04/2024	Cheshire Association of Local Council							-161.12					-161.12	CHALC Annual Affiliation Fees		3
19/04/2024	Mid-Cheshire Footpaths							-8.00					-8.00	Annual Subscription Fees		4
19/04/2024	Phil Sanders					-57.00							-57.00	Annual Internal Auditor		5
19/04/2024	PQR Limited					-54.00					-10.80		-64.80	Payroll Provision Apr - Oct 2024		6
25/04/2024	Mrs T Ryall-Harvey				-264.20								-264.20	Clerk's Salary Tax Month 1		7
27/04/2024	Skiptons											30.56	30.56	Compound Interest		
29/04/2024	HMRC PAYE				-66.00								-66.00	PAYE Payment for Tax Month 1		8
30/04/2024	NALC							-60.00					-60.00	National Association of Local Council's Subscription		
													0.00			
													0.00			
													0.00			
													0.00			
													0.00			
													0.00			
													8,184.21			
TOTALS					-330.20	-111.00	0.00	-229.12	0.00	0.00	-10.80	8,865.33				

RECONCILIATION

Current Account	£8,544.17	**Year to date balance**	£8,184.21
Deposit Account	£9,469.12		
Skiptons Deposit Account	£10,052.21	**Balance Brought Forward**	£19,881.29
TOTAL	**£28,065.50**	**Balance**	£28,065.50
Less Uncleared Payments			
			£0.00
TOTAL	**£28,065.50**		

Monies held in Reserves

Earmarked for Playground Maintenance & Refurbishment	£5,500
Earmarked for Repair of Safety Surfacing	£2,000
Earmarked for Replacement Noticeboard	£2,000
Earmarked for Community Projects	£2,000
Earmarked for Kings Coronation/Jubilee Celebration	-£113
Earmarked for Wildflower Planting	£320
1 years Precept	£7,383
Unallocated Money	**£9,295**

Clerk: *Trudy Ryall-Harvey*

Clerk

07/05/2024

Duddon and Burton Parish Council **OUT-TURN 2024-25** **Updated 07/05/2024**

Budget Element		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																	
Staff Costs		330	330	330	330	330	330	330	330	347	347	347	347	4,028	4,028	-0	
Professional service																	
Insurance			1,109											1,109	1,109	0	3 year fixed cost deal (yr 2)
Internal Audit		57												57	50	-7	
External Audit														0	0	0	No exteneral Audit Required
Payroll		65						103						168	170	2	
General Services																	
Website							90							90	90	0	
Election for 2023-24														0	0		No election for 2024
Village Hall Room Hire											120			120	120	0	
Admin																	
Membership/Subscriptions		229						22			40			291	292	1	CHALC & SLCC & Mid Cheshire Footpath Society
Expenses			100		100		100		100		100		100	600	600	0	Clerk expenses
Training			50		50			50			50			200	200	0	
Data Protection fee				40										40	40	0	Move to Direct Debit
Grants																	
Village Hall														0	0	0	
Church Yard Grant (from CWaC)													1,600	1,600	1,600	0	Money received in from CWaC in March 2022
Other Grants													500	500	500	0	
Projects																	
Village Enhancements								60					250	310	310	0	
Village Maintenance			125	125	125	125	125	125	125	125	125	125	125	1,375	1,500	125	
Community Events								500						500	500		
Playground Annual Inspection & Maintenance										60			250	310	310	0	£500 towards Playground maintenance, £200 towards inspections
Ad Hoc Beneficial items								55						55	0	-55	Lampost Poppies and Wreath
Inflation %	*2.00%*		35	11	12	9	13	24	11	11	13	9	25	173	228	55	
Contingency % of above	*1.00%*		18	6	6	5	6	12	6	5	7	5	10	86	114	28	
TOTAL CASH OUT		**681**	**1,767**	**512**	**623**	**469**	**664**	**1,281**	**572**	**548**	**802**	**486**	**3,207**	**11,612**	**11,762**	**150**	
RECEIPTS																	
Precept		8,825												8,825	8,825	0	
Bank Interest		40	22	22	22	22	22	22	22	22	22	22	22	282	264	-18	
Churchyard Grant supplied by CWaC													1,600	1,600	1,600		
VAT recovery													70	70	70	0	
CWAC contribution														0	0	0	
Moneys used from Reserves								500					500	1,000	1,000	0	
Other														0	0	0	
TOTAL CASH IN		**8,865**	**22**	**22**	**22**	**22**	**22**	**522**	**22**	**22**	**22**	**22**	**2,192**	**11,777**	**11,759**	**-18**	
Transaction Cash flow		8,184	-1,745	-490	-601	-447	-642	-759	-550	-526	-780	-464	-1,015	165	-6		
Cash in Bank	19881	**28,066**	**26,321**	**25,831**	**25,230**	**24,783**	**24,141**	**23,382**	**22,832**	**22,306**	**21,526**	**21,062**	**20,047**				**165**
		Apr	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**				

DUDDON AND BURTON PARISH COUNCIL

Bank Reconciliation to Cashbook 2024-25
Presented at Council Meeting 16th May 2024
Prepared by Trudy Ryall-Harvey

Balance shown on Cashbook	£28,065.50
Lloyds Bank Accounts as at 07-05-2024	
Current Account	£8,544.17
Deposit Account	£9,469.12
Skiptons Account	£10,052.21
TOTAL	**£28,065.50**
Less: Unpresented Payments	£0.00
TOTAL	**£28,065.50**
Reconciliation	**YES**

BUSINESS ACCOUNT [redacted]
DUDDON AND BURTON PARISH COUNCIL
£ 8,544.17 Current balance

BB INST ONLINE [redacted]
£ 9,469.12 Balance

TTEES FOR DUDDON & BURTON PARISH COUNCIL [redacted]
SIGNATURES REQ'D 2

	Date	Description	Branch	Initials	Receipts	Withdrawals	Balance	
01						Balance brought forward		01
02	28/02/24	BANK PAYMENT	905	99999	10.00		10.00	02
03	06/03/24	BANK PAYMENT	905	99999	9990.00		10000.00	03
04	27/03/24	INT COMPOUND	900	99999	21.65		10021.65	04
05	27/04/24	INT COMPOUND	900	99999	30.56		10052.21	05

duddonandburtonparishcouncil@gmail.com

From: Phil Sanders <philatpsbas@aol.com>
Sent: 05 April 2024 12:26
To: duddonandburtonparishcouncil@gmail.com
Subject: INTERNAL AUDIT 23/24

Hello Trudy.

Audit is now complete with no major issues to highlight. Just a few minor housekeeping items to note please.

1. In the absence of an Invoice/Receipt please include an explanatory note for any items of personal expenditure being claimed back. E.g. Printing of Agendas.
2. VAT of £10.20 was not claimed back for Shires Invoice for £61.20 from June 2023 (item 19). This can be added on to this years' claim.
3. Please amend the Minutes in respect of the following Authorised Payments - September page 25. Payment to Linux was for £28.78, not £27.28; November page 27. Payment to Clerk re Expenses was for £141.39, not £140.39; January page 30. Payment to Clerk re Expenses was for £132.32, not £140.39. Manual amendments, initialled by the Chairman, will be fine.
4. On the "Explanation of Variances" Sheet please amend Line 8 as indicated.
5. I recommend that the date (4 March 2024) the Parish Council confirms the accuracy of the Asset Register is added to the document. As you already do with the Risk Assessment Document.
6. I note that the Asset Register includes a column for Insurance Valuation Purposes, the figures listed being the same as purchase costs. Please review your current Insurance Policy to ensure that all items are insured at reinstatement value, not purchase price.
7. On the "Explanation for High Reserves" sheet the total of the reserves is greater than the total funds held. Please review.
8. On your Web Site the home page is slightly out of date. Please review.
9. I would recommend setting up email addresses that are linked to your web site address, e.g. clerk@duddonandburtonpc.co.uk. These are usually more secure than those with gmail, hotmail etc..

I hope the above is of help.

Regards.

PHIL SANDERS

Income received since the last meeting for noting:				Gross Amount	Comment
09/04/2024	Lloyds Bank			9.77	Bank Interest
27/03/2024	Skiptons			21.65	Compound Interest
27/04/2024	Skiptons			30.56	Compound Interest
10/04/2024	CWaC			8825	Annual Precept Payment
Payments made since the last meeting for approval					
Date	Payable to	Net Amount	VAT	Gross Amount	Comment
19/04/2024	CHALC	£161.12	£0.00	£161.12	Affiliation Fees
19/04/2024	Mid-Cheshire Footpath Associatior	£8.00	£0.00	£8.00	Subscription for 2023-24
19/04/2024	Phil Sanders	£57.00	£0.00	£57.00	Annual Internal Audit
19/04/2024	PQR Limited			£64.80	Payroll Services from Apr - Oct
25/04/2024	Clerk's Salary	£264.20	£0.00	£264.20	Tax Month 1
29/04/2024	HMRC	£66.00	£0.00	£66.00	PAYE for Tax Month 1
30/04/2024	NALC	£50.00	£10.00	£60.00	LCAS Application
Payments not yet made for approval					
Date	Payable to	Net Amount	VAT	Gross Amount	Comment
	Mrs T Ryall-Harvey	£96.88	£9.66	£106.54	Clerk's Expenses
	HMRC	£66.00	£0.00	£66.00	PAYE for Tax Month 2
	Mrs T Ryall-Harvey	£264.20		£264.20	Salary Tax Month 2
	Ringwood Fencing	15.04	3.01	£18.05	2 x 1800 x 100 x 75 Posts