

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 and	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	

Budget Element		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	2023-24 Actual	2023-24 Budget	Variance	Commentary
EXPENDITURE																	
People & Expenses																	
Clerk's Salary		250	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	66	66	66	855	780	-75	
Expenses		133		117	42				141		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	0	0	
External Audit								97						0	0	0	No external Audit Required
Payroll			61											158	136	-22	
General Services																	
Website							86							86	125	39	
Bank Charges														0	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	GHAC & SLCC & Mid Cheshire Footpath Society
Data Protection fee		40												40	35	-5	Move to Direct Debit
Grants																	
Village Hall																	
Church Yard Grant (from CWaC)		1,530												1,530	1,600	70	Money received in from CWaC in March 2022
Projects																	
Village Enhancements								1,076						0	500	500	
Community Workshops														1,076	1,400		
Wildflower Projects														0	600		Funded by donations held in earmarked reserves
Playground Annual Inspection & Maintenance			994			12								12	700	688	£500 towards Playground maintenance, £200 towards inspections
Coronation Celebrations														994	1,000	6	
Ad Hoc Beneficial Items (S137)														2,792	87	-2,705	Lamport Poppies and Wreath, Churyard Grant Refund, Grant to St Peter & 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	

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	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.
03/04/2023	St Peter's Church, Duddon	000013	7	16					-1,530.19				-1,530.19	Churchyard Grant refund to Church	22/05/23	1
04/04/2023	HMRC PAYE	000011	1	16	-62.60								-62.60	PAYE Contribution for Tax Month 12	22/05/23	2
11/04/2023	Bank Interest			19								4.93	4.93	Bank Interest	23/01/23	3
12/04/2023	CWaC			19								8,405.00	8,405.00	CWaC Precept Payment	23/01/23	4
19/04/2023	CWaC			19								320.00	320.00	CWaC Ward Members Grant towards Coronation	23/01/23	5
28/04/2023	Mrs T Ryall-Harvey	000016		19	-250.47								-250.47	Clerk's Salary Tax Point 1	23/01/23	6
05/05/2023	ICO	000014		19				-40.00					-40.00	Data Protection Subscription	23/01/23	7
05/05/2023	HMRC PAYE	000017		19	-62.40								-62.40	PAYE Contribution for Tax Month 1	23/01/23	8
09/05/2023	Bank Interest			22								10.85	10.85	Bank Interest	23/01/23	3
16/05/2023	Clerk's Expenses	000019		19				-127.86			-5.25		-133.11	Clerk's Expenses	23/01/23	9
16/05/2023	Sue Irlam	000018		19		-50.00							-50.00	Internal Auditor	23/01/23	10
19/05/2023	Gallaghers Insurance	000020		19		-1,043.42							-1,043.42	Annual Insurance payment	23/01/23	11
19/05/2023	Clotton Hoofield Parish Council			22								389.39	389.39	Contribution towards Kings Coronation Event	23/01/23	12
22/05/2023	HMRC VTR			22								425.63	425.63	VAT Rebate	23/01/23	13
23/05/2023	Duddon, Clotton & Dithelm	000024		22						-993.78			-993.78	Kings Coronation Event	23/01/23	12
24/05/2023	CHALC Subscription	000015		19				-158.73					-158.73	CHALC Annual Subscription	23/01/23	14
26/05/2023	Mrs T Ryall-Harvey	000021		19	-250.27								-250.27	Clerk's Salary Tax Point 2	23/01/23	15
30/05/2023	Mid Cheshire Footpath	000023		19		-8.00							-8.00	Annual Subscription	23/01/23	16
09/06/2023	Bank Interest			22								12.28	12.28	Bank Interest	23/01/23	17
15/06/2023	HMRC PAYE	000022		19	-52.40						-10.20		-62.60	PAYE Contribution for Tax Month 2	23/01/23	18
23/06/2023	Shire Accountancy Ltd	000025		22		-61.20							-61.20	1/2 yearly Payroll Services	23/01/23	19
29/06/2023	Mrs T Ryall-Harvey	000027		22	-250.27								-250.27	Clerk's Salary Tax Point 3	23/01/23	20
04/07/2023	HMRC PAYE	000026		22	-62.60							13.11	-62.60	PAYE Contribution for Tax Month 3	23/01/23	21
10/07/2023	Bank Interest			22									13.11	Bank Interest	23/01/23	22
27/07/2023	Mrs T Ryall-Harvey	000028		22	-250.27								-250.27	Clerk's Salary Tax Point 4	23/01/23	23
27/07/2023	Mrs T Ryall-Harvey	000030		22				-140.26			-5.88		-146.14	Clerk's Expenses	23/01/23	24
02/08/2023	HMRC PAYE	000029		22	-62.60								-62.60	PAYE Contribution for Tax Month 4	23/01/23	25
09/08/2023	Bank Interest			24								14.28	14.28	Bank Interest	23/02/24	26
15/08/2023	Ringwood Fencing	000031		25						-9.96	-1.99		-11.95	Replacement Rails for Playground Fence	23/02/24	27
05/09/2023	Mrs T Ryall-Harvey	000032		25	-250.27								-250.27	Clerk's Salary Tax Point 5	23/02/24	28
11/09/2023	HMRC PAYE	000033		25	-62.60								-62.60	PAYE Contribution for Tax Month 5	23/02/24	29
11/09/2023	Bank Interest			24								18.05	18.05	Bank Interest	23/02/24	26
20/09/2023	Mrs T Ryall-Harvey	000034		25				-41.80					-41.80	Clerk's Expenses	23/02/24	30
21/09/2023	Linux internet Ltd	000037		25		-71.86					-14.38		-86.24	Cloud Hosing for 12 Months	23/02/24	31
25/09/2023	Mid-Cheshire Footpath	000038		25			-8.00						-8.00	Mid-Cheshire Footpath Society Subscription	23/02/24	32
26/09/2023	Mrs T Ryall-Harvey	000035		25	-250.27								-250.27	Clerk's Salary Tax Point 6	23/02/24	33
02/10/2023	HMRC PAYE	000036		25	-62.60								-62.60	PAYE Contribution for Tax Month 6	23/02/24	34
04/10/2023	CWaC - Council Fund	000040		27		-181.00							-181.00	Fees and Charges for PC Election	23/02/28	35
06/10/2023	Twigtwister	000039		27						-500.00			-500.00	Willow Workshop with Primary School	23/02/28	36
09/10/2023	Bank Interest			27								17.80	17.80	Bank Interest	23/02/28	37
18/10/2023	PQR Limited	000042		27		-81.00					-16.20		-97.20	Payroll Services	23/02/28	38
31/10/2023	Claire M Fletcher	000045		27						-576.00			-576.00	Festive Wreathmaking Workshop	23/02/28	39
31/10/2023	Mrs T Ryall-Harvey	000043		27	-250.27								-250.27	Clerk's Salary Tax Point 7	23/02/28	40
06/11/2023	HMRC PAYE	000044		27	-62.60								-62.60	PAYE Contribution for Tax Month 7	23/02/28	41
09/11/2023	Bank Interest			27								21.37	21.37	Bank Interest	23/02/28	42
10/11/2023	The Royal British Legion	000041		27						-50.83	-4.17		-55.00	Poppy Wreath and Lamp-post Poppies	23/02/28	43
22/11/2023	Mrs T Ryall-Harvey	000047		27				-140.47			-0.92		-141.39	Clerk's Expenses	23/02/28	44
27/11/2023	Mrs T Ryall-Harvey	000048		27	-250.47								-250.47	Clerk's Salary Tax Point 8	23/02/28	45
06/12/2023	HMRC PAYE	000046		27	-62.40								-62.40	PAYE Contribution for Tax Month 8	23/02/28	46
11/12/2023	Bank Interest			30								22.08	22.08	Bank Interest	23/03/26	47
22/12/2023	Mrs T Ryall-Harvey	000049		30	-375.07								-375.07	Clerk's Salary Tax Point 9	23/03/26	48
08/01/2024	HMRC PAYE	000050		30	-93.80								-93.80	PAYE Contribution for Tax Month 9	23/03/26	49

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	<u>£57,284.91</u>	<u>£57,284.91</u>

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 reserves for replacement.	T

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:

3-3-24

SIGNATURE

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

DATE:

3-3-24

Next review date: March 2025