

Duddon & Burton Parish Council

Clerk & RFO - Trudy Ryall-Harvey from 1st April 2024 - 31st March 2025

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 2024-25

Geoff Goulbourne

Contact Number: 01829 781 433

CASH BOOK

Balance brought forward	£19,881
PLUS: Receipts	£9,925
LESS: Payments	-£6,928
	£22,878

BANK

Lloyds Current Account	£2,949
Lloyds Deposit Account	£9,565
Skipton's Community Savers Account	£10,365
	£22,878

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

	2023-24 £	2024-25 £	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	20,857	19,881				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	8,405	8,825	420	5.00%	NO		
3 Total Other Receipts	3,630	1,100	-2,530	70%	YES		Decrease of £2,530 due to the following:- Decrease in payment received: - £320 - Ward Councillors Contributions - £1,525 - Cheshire West and Chester Churchyard Grant - £419 - Other - £497.65 - VAT Rebate TOTAL - £2,762 Increases in payments received: + £232 - Bank Interest TOTAL + £232
4 Staff Costs	4,015	4,132	117	2.92%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	8,996	2,796	-6,200	68.92%	YES		Decrease of £6,200 due to the following:- Decrease in payments made: - £189 - General Services - £70 - Admin and Expenses - £4,207 - Grants - £2,176 - Projects TOTAL - £6,642 Increase in payments made: + £112 - VAT Rebate + £329 - Professional Services TOTAL + £441
7 Balances Carried Forward	19,881	22,878				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	19,881	22,878				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	7,500		Refurbishment of Playground Equipment
Reserve 2	2,000		Replacement Noticeboard
Reserve 3	2,500		Repair of Safety Surfacing
Reserve 4	924		Community Projects & Wildflower Planting
Reserve 5	320		Wildflower Planting - CWaC
Reserve 6	652		Churchyard Grant for paying in April 2025
		13,896	
General reserve	8,982		up to one years precept to be kept in general reserve.
		8,982	
Total reserves (must agree to Box 7)		22,878	

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

STATEMENT DATE	Description	Power	PN	EXPENDITURE excluding VAT					VAT	Receipts	Totals	Comments	Resolved	No.
				People	Professional Services	General Services	Admin	Grants	Projects					
09/04/2024	Interest (Gross)		35							9.77	9.77	Bank Interest	24/014	1
10/04/2024	Cheshire West and Chester		35							8,825.00	8,825.00	Annual Precept Payment	24/014	2
19/04/2024	Cheshire Association of Lo		35				-161.12				-161.12	CHALC Annual Affiliation Fees	24/014	3
19/04/2024	Mid-Cheshire Footpaths		35				-8.00				-8.00	Annual Subscription Fees	24/014	4
19/04/2024	Phil Sanders		35		-57.00						-57.00	Annual Internal Auditor	24/014	5
19/04/2024	PQR Limited		35		-54.00					-10.80	-64.80	Payroll Provision Apr - Oct 2024	24/014	6
25/04/2024	Mrs T Ryall-Harvey		35	-264.20							-264.20	Clerk's Salary Tax Month 1	24/014	7
27/04/2024	Skiptons		35							30.56	30.56	Compound Interest	24/014	8
29/04/2024	HMRC PAYE		35	-66.00							-66.00	PAYE Payment for Tax Month 1	24/014	9
30/04/2024	NALC		35				-50.00			-10.00	-60.00	National Association of Local Council's Subscr	24/014	10
09/05/2024	Interest (Gross)		41							10.12	10.12	Bank Interest	24/019	11
16/05/2024	ICO ZB331348		41				-35.00				-35.00	Data Protection Subscription	24/019	12
20/05/2024	Mrs T Ryall-Harvey		35				-96.88			-9.66	-106.54	Clerk's Expenses	24/014	13
20/05/2024	Ringwood Fencing		35						-15.04	-3.01	-18.05	Materials for repairs to Play area Fence	24/014	14
20/05/2024	Bank Service Charge		41				-1.70				-1.70	Bank Charges	24/019	15
24/05/2024	Mrs T Ryall-Harvey		35	-264.20							-264.20	Clerk's Salary Tax Month 2	24/014	16
27/05/2024	Skiptons		41							29.66	29.66	Compound Interest	24/019	17
29/05/2024	HMRC PAYE		35	-66.00							-66.00	PAYE Payment for Tax Month 2	24/014	18
10/06/2024	Interest (Gross)		41							10.80	10.80	Bank Interest	24/019	19
06/06/2024	Gallaghers		41		-900.20						-900.20	Insurance	24/019	20
18/06/2024	Bank Service Charge		44				-7.00				-7.00	Bank Charges	24/024	21
25/06/2024	Mrs T Ryall-Harvey		41	-264.20							-264.20	Clerk's Salary Tax Month 3	24/019	22
27/06/2024	Skiptons		41							30.74	30.74	Compound Interest	24/019	23
28/06/2024	HMRC PAYE		41	-66.00							-66.00	PAYE Payment for Tax Month 3	24/019	24
09/07/2024	Interest (Gross)		41							9.80	9.80	Bank Interest	24/019	25
19/07/2024	Service Charge		44				-7.00				-7.00	Bank Charges	24/024	26
24/07/2024	Mrs T Ryall-Harvey		41				-73.83		-5.86		-79.69	Clerk's Expenses	24/019	27
25/07/2024	Mrs T Ryall-Harvey		41	-264.20							-264.20	Clerk's Salary Tax Month 4	24/019	28
27/07/2024	Skiptons		44							29.84	29.84	Compound Interest	24/024	29
29/07/2024	HMRC PAYE		41	-66.00							-66.00	PAYE Payment for Tax Month 4	24/019	30
09/08/2024	Bank Interest		44							9.40	9.40	Bank Interest	24/024	31
19/08/2024	Service Charge		44				-7.00				-7.00	Bank Charges	24/024	32
25/08/2024	Mrs T Ryall-Harvey		44	-264.20							-264.20	Clerk's Salary Tax Month 5	24/024	33
27/08/2024	Skiptons		44							30.93	30.93	Compound Interest	24/024	34
29/08/2024	HMRC PAYE		44	-66.00							-66.00	PAYE Payment for tax Month 5	24/024	35
09/09/2024	Bank Interest		44							8.08	8.08	Bank Interest	24/024	36
13/09/2024	Linux Internet		44		-47.88				-9.58		-57.46	Annual Cloud Hosting of Website	24/024	37
13/09/2024	Morral Play Services		44		-95.00				-19.00		-114.00	Playground Inspection Fees for 22, 23 & 24	24/024	38
17/09/2024	Service Charge		44				-7.00				-7.00	Bank Charges	24/024	39
25/09/2024	Mrs T Ryall-Harvey		44	-264.20							-264.20	Clerk's Salary Tax Month 6	24/024	40
27/09/2024	Mrs T Ryall-Harvey		44				-33.70				-33.70	Clerk's Expenses	24/024	41
27/09/2024	Skiptons		47							29.28	29.28	Compound Interest	24/030	42
27/09/2024	HMRC PAYE		44	-66.00							-66.00	PAYE Payment for tax Month 6	24/024	43
09/10/2024	Shires Accountants		47		-85.70				-17.50		-103.20	Payroll Services for Months 07 -12 of tax year	24/030	44
09/10/2024	Bank Interest		47							7.82	7.82	Bank Interest	24/030	45
15/10/2024	Northwich Town Council		47		-390.00				-78.00		-468.00	Playground Maintenance	24/030	46
17/10/2024	Service Charge		47				-7.00				-7.00	Bank Charges	24/030	47
25/10/2024	Mrs T Ryall-Harvey		47	-264.20							-264.20	Clerk's Salary Tax Month 7	24/030	48
27/10/2024	Skiptons		47							28.09	28.09	Compound Interest	24/030	49
29/10/2024	HMRC PAYE		47	-66.00							-66.00	PAYE Payment for tax Month 7	24/030	50

DUDDON AND BURTON PARISH COUNCIL - ASSET REGISTER to 31st MARCH 2025

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: 24th March 2025
Next Review Date: March 2026

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
7.	Failure to attract sufficient candidates for Member Vacancies or elections	Reduce representation of neighbourhoods. Lack of resource. Possible meeting inquorate	Members	1	1	2	Actively publicise Council. Seek candidates amongst friends and colleagues. Publicise elections & vacancies on noticeboards and PC Website.	A
8.	Failure to achieve quorum at meetings	Business not transacted. Decisions not made.	Members Clerk	1	1	2	Issue members agenda promptly and seek confirmation or quorum before meeting date.	T
9.	Lack of public consultation by Parish Council	Decisions not based on evidence People disenfranchised	Members	1	1	1	Ensure meetings are published on noticeboards and website. Include Public Participation on all Agendas Ensure seating available at meeting for public Publish Agenda and minutes on website.	T
10.	Failure to respond to electors wishing to exercise right of inspection	Complaints received Not transparent Non-compliance	Clerk	1	1	1	Clerk to advertise exercise of rights for inspection on website and noticeboard and respond to requests.	A
11.	Members acting alone outside meetings	Members outside compliance Indemnities invalid Personal Risk	Members	2	1	2	Obtain and read 'Good Councillors Guide' for any new Parish Councillors. Avoid making commitments on behalf of the parish council. Attend relevant training course.	A

12.	Council decisions not implemented	Confidence undermined Reputation risk arises Possible losses	Clerk	2	2	4	Clerk to publish minutes once approved by Parish Council on the Parish Council website.	A
13.	Inaccurate, untimely, improper minutes.	Poor decisions in future. Poor evidence for decisions	Clerk	1	2	2	Clerk to check minutes with Councillors not more than 14 days after meeting. Minutes published <i>Unapproved</i> .	A
14.	Inadequate document control	Poor evidence Poor support to Members	Clerk	1	1	1	Clerk to establish filing system.	A
15.	Failure to recognise and address conflict of interest	Lack of transparency Open to complaints of fairness or bias	Members	1	3	3	Members to review Standard and Code of Conduct.	A
16.	Incomplete/inaccurate register of Members' Interests	Lack of Transparency Open to complaints of fairness or bias	Members	1	2	2	Members to review Standard and Code of Conduct	A
17.	Failure to complete/submit Annual AGAR return on time.	Poor Auditors Report Public Confidence suffers	Clerk	1	5	5	Clerk to maintain diary and report to Parish Council meeting in May – September process	A
18.	Loss of data on PC due to system failure	Interruption to effective administration Possible financial loss	Clerk	1	3	3	External hard-drive backup quarterly.	A
19.	Loss of services of Parish Clerk	Interruption to effective administration	Members Clerk	3	3	6	Option 1: - Internal Councillors trained to undertake wide range of financial and administration tasks. Option 2: Seek a temporary clerk to cover role from surrounding Parish Councils	A
20.	Lack of professional advice	Poor decisions	Clerk	2	2	4	Maintain membership of CHALC & SLCC	A
21.	Failure to correctly identify local needs or wishes	Council does not represent the people. Resources not applied.	Members	1	3	3	Maintain close contact with local residents.	A

									Advertise Parish Meetings to obtain residents feedback.		
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	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	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	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	2		Review Health & Safety Ensure adequate insurance Check contractors' insurance		A
27.	Inadequate insurance	Balance of costs to be found	Clerk	1	4	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 (*more information required*)

RISK ASSESSMENT CARRIED OUT BY: *A Goulbourne*

DATE: *24-3-25*

SIGNATURE *G Goulbourne*

RISK ASSESSMENT VALIDATED BY: MEMBERS OF DUDDON AND BURTON PARISH COUNCIL DATE: *24-03-25*