

Duddon & Burton Parish Council

Clerk & RFO - Trudy Ryall-Harvey from 1st April 2025 - 31st March 2026

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 2025-26

Geoff Goulbourne

Contact Number: 01829 781 433

CASH BOOK

Balance brought forward	£22,878
PLUS: Receipts	£11,060
LESS: Payments	-£9,669
	£24,270

BANK

Lloyds Current Account	£4,018
Lloyds Deposit Account	£9,630
Skipton's Community Savers Account	£10,622
	£24,270

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: **Dudston 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

	2024-25 £	2025-26 £	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	19,881	22,878				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	8,825	9,220	395	4.48%	NO		
3 Total Other Receipts	1,100	1,840	740	67%	YES		Increase of £740 due to the following:- Decrease in payment received: - £127 - Bank Interest TOTAL - £127 Increases in payments received: + £514 - VAT Rebate + £353 - Cheshire West and Chester Churchyard Grant TOTAL + £867
4 Staff Costs	4,123	4,309	186	4.52%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,796	5,359	2,563	91.68%	YES		Increase of £2,563 due to the following:- Decrease in payments made: - £863 - Professional Services TOTAL - £863 Increase in payments made: + £56 - General Services + £28 - Admin and Expenses + £2,156 - Grants + £1,070 - Projects + £116 - VAT TOTAL + £3,427
7 Balances Carried Forward	22,887	24,270				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	22,878	24,270				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	8,000		Playground Maintenance & Refurbishment
Reserve 2	3,000		Repair of Safety Surfacing
Reserve 3	2,000		Replacement Noticeboard
Reserve 4	800		Replaced of Laptop
Reserve 5	924		Community Projects
Reserve 6	320		Wildflower Planting
		15,044	
General reserve	9,226		up to one years precept to be kept in general reserve.
		9,226	
Total reserves (must agree to Box 7)		24,270	

Duddon and Burton Parish Council																Outturn 2025-26												01/04/2026		
Budget Element			Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Acutal 2025-26	Budget 2025-26	Variance	Commentary												
EXPENDITURE																		Costs include VAT												
People																														
Staff Costs			348	348	348	278	278	554	287	287	503	287	287	503	4,309	4,514	-205													
Professional service																														
Insurance				500											500	1,100	-600	3 year fixed cost deal until May 2025												
Internal Audit				57											57	60	-3													
External Audit															0	0	0	No external Audit required for 2023-24												
Payroll				72					117	21					210	210	0													
General Services																														
Website								86							86	60	26													
Election															0	0	0	No election in 2025												
Bank Service Charge			9	9	9	9	9	9	9	9	9	9	9	4	98	84	14													
Village Hall Room Hire														75	75	120	-45													
Admin																														
Membership/Subscriptions			60	175								51			286	283	3	E162 - CHALC												
Expenses				64	57			113		33		135		66	467	450	17	E40 - SLCC												
Training														55	55	200	-145	E8 - Mid Cheshire Footpath Society												
Data Protection fee				47											47	35	12	Clerk expenses												
Grants																		Move to Direct Direct for 2024												
Churchyard Grant (Supplied by CWaC)			652	500							1,005				1,657	1,600	57													
Other Grants															500	500	0													
Projects																														
Village Enhancements										20					20	295	-275	E30 for Poppy Wreath												
Village Maintenance																		E15 for Lamo-nest Poppies												
Community Events						480												E450 x 2 - Cleaning Gutters of Weeds on Back Lane and Willington Road												
Playground Annual Inspection & Maintenance															480	1,200	-720	E150 x 2 - Weed Killing of gutters on Back Lane and Willington Road												
Ad Hoc Beneficial Items (S137)							294	528							0	500	-500													
Inflation %			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	E60 - Playground Inspection												
Contingency % of above			0	0	0	0	0	0	0	0	0	0	0	0	0	119	-119	E200 - Replacement Parts												
TOTAL CASH OUT			1,068	1,772	413	767	581	1,290	413	370	511	481	296	1,708	9,669	12,268	-2,599	E440 - Painting of Swings												
RECEIPTS																														
Precept	8825	5%	9,220												9,220	9,220	0													
Bank Interest - Lloyds			8	7	6	6	6	5	5	5	5	5	4	4	65	128	-63													
Bank Interest - Skiptons			25	24	24	22	23	21	20	21	20	21	18	17	257	270	-13													
VAT recovery			204											310	514	150	364													
Churchyard Grant (Supplied by CWaC)														1,005	1,005	1,600	-595													
CWAC contribution															0	0	0													
Use of Reserves Monies for Projects															0	900	-900													
Other															0	0	0													
TOTAL CASH IN			9,457	31	30	28	29	26	25	26	25	26	23	1,334	11,060	12,268	-1,208													
Transaction Cash flow			8,389	-1,741	-383	-739	-552	-1,263	-388	-344	-486	-456	-273	-374	1,391	0														
Cash in Bank	####		31,812	30,071	29,689	28,950	28,398	27,135	26,747	26,403	25,917	25,461	25,188	24,814				1,391												
			Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar																

DUDDON AND BURTON PARISH COUNCIL CASHBOOK - FINANCIAL TRANSACTIONS 2025-26

STATEMENT DATE	Description	Power	PN	People	Professional Services	General Services	Admin	Grants	Projects	VAT	Receipts	Totals	Comments	Resolved	No.
07/04/2025	Cheshire West and Chester		59								9,220.00	9,220.00	Annual Precept Payment	25/016	1
08/04/2025	HMRC VTR		59								204.13	204.13	VAT Rebate	25/016	2
09/04/2025	Interest (Gross)		59								7.86	7.86	Bank Interest	25/016	3
15/04/2025	National Association of Local Authorities		59							-10.00		-60.00	Accreditation Fees	25/016	4
15/04/2025	Tarvin Parochial Council		59					-651.56				-651.56	Churchyard Grant	25/016	5
22/04/2025	Service Charge		59				-8.50					-8.50	Bank Service Charge	25/016	
25/04/2025	Mrs T Ryall-Harvey		59	-278.58								-278.58	Clerk's Salary Tax Month 1	25/016	7
25/04/2025	HMRC		59	-69.40								-69.40	HMRC Payment Tax Month 1	25/016	8
27/04/2025	Int Compound		59								25.18	25.18	Skiptons Interest	25/016	6
01/05/2025	Cheshire West and Chester		59					-500.00				-500.00	Grant to Primary School	25/016	9
01/05/2025	PQR Limited		59		-60.00					-12.00		-72.00	Payroll Services for Months 1 to 6	25/016	10
09/05/2025	Interest (Gross)		59								6.56	6.56	Bank Interest	25/016	11
16/05/2025	ICO D/D		59				-47.00					-47.00	Data Protection Subscription	25/016	12
19/05/2025	Service Charge		62				-8.50					-8.50	Bank Service Charge	25/024	
20/05/2025	Cheshire Association of Local Authorities		59	-69.60			-167.31					-167.31	CHALC Affiliation Fees for 2025-26	25/016	13
20/05/2025	HMRC		59									-69.60	HMRC Payment Tax Month 2	25/016	14
20/05/2025	Mid-Cheshire Footpaths		59				-8.00					-8.00	Annual Membership	25/016	15
20/05/2025	Mrs T Ryall-Harvey		59				-62.47			-1.52		-63.99	Clerk's Expenses	25/016	16
20/05/2025	Phil Sanders		59		-57.00							-57.00	Internal Auditor Fees	25/016	17
21/05/2025	Zurich Town and Parish Council		59		-500.00							-500.00	Parish Council Annual Insurance	25/016	18
23/05/2025	Mrs T Ryall-Harvey		59	-278.38								-278.38	Clerk's Salary Tax Month 2	25/016	19
24/05/2025	Int Compound		62								24.43	24.43	Skiptons Interest	25/024	20
09/06/2025	Interest (Gross)		62								6.38	6.38	Bank Interest	25/024	21
17/06/2025	Service Charge		65				-8.50					-8.50	Bank Service Charge	25/030	
23/06/2025	HMRC		62	-69.60								-69.60	HMRC Payment Tax Month 3	25/024	22
23/06/2025	Mrs T Ryall-Harvey		62				-56.67					-56.67	Clerk's Expenses	25/024	23
25/06/2025	Mrs T Ryall-Harvey		65	-278.38								-278.38	Clerk's Salary Tax Month 3	25/024	24
27/06/2025	Int Compound		62								23.99	23.99	Skiptons Interest	25/030	29
09/07/2025	Interest (Gross)		65								5.52	5.52	Bank Interest	25/030	25
09/07/2025	PJ Hellmers Ltd		65						-400.00	-80.00		-480.00	Village Maintenance	25/030	26
18/07/2025	Service Charge		65				-8.50					-8.50	Bank Service Charge	25/030	
25/07/2025	Mrs T Ryall-Harvey		65	-278.38								-278.38	Clerk's Salary Tax Month 4	25/030	27
27/07/2025	Int Compound		65								22.48	22.48	Skiptons Interest	25/030	29
11/08/2025	Interest (Gross)		65								6.07	6.07	Bank Interest	25/030	28
19/08/2025	Service Charge		65				-8.50					-8.50	Bank Service Charge	25/030	
26/08/2025	Mrs T Ryall-Harvey		65	-278.38								-278.38	Clerk's Salary Tax Month 5	25/030	30
27/08/2025	Int Compound		65								23.28	23.28	Skiptons Interest	25/030	31
29/08/2025	Northwich Town Council		65						-245.00	-49.00		-294.00	Replace Timber Posts	25/030	32
09/09/2025	Interest (Gross)		65								5.31	5.31	Bank Interest	25/030	33
10/09/2025	Linux Internet		65			-71.86				-14.38		-86.24	Cloud Hosting and Domain Registration	25/030	34
10/09/2025	Northwich Town Council		65						-440.00	-88.00		-528.00	Paint Swings in Play Area	25/030	35
19/09/2025	Service Charge		65				-8.50					-8.50	Bank Service Charge	25/030	
24/09/2024	Mrs T Ryall-Harvey		65				-102.64			-10.63		-113.27	Clerk's Expenses	25/030	36
25/09/2025	Mrs T Ryall-Harvey		65	-331.82								-331.82	Clerk's Salary Tax Month 6	25/030	37
27/09/2025	Int Compound		68								21.08	21.08	Skiptons Interest	25/035	38
29/09/2025	HMRC		65	-222.20								-222.20	PAYE for Q2	25/030	39
09/10/2025	PQR Limited		68		-97.50					-19.50		-117.00	Payroll Services for Months 7 to 12	25/035	40
09/10/2025	Interest (Gross)		68								4.74	4.74	Bank Interest	25/035	41
20/10/2025	Service Charge		68				-8.50					-8.50	Bank Service Charge	25/035	
27/10/2025	Mrs T Ryall-Harvey		68	-287.32								-287.32	Clerk's Salary Tax Month 7	25/035	42
27/10/2025	Int Compound		68								20.13	20.13	Skiptons Interest	25/035	43

DUDDON AND BURTON PARISH COUNCIL - ASSET REGISTER to 31st MARCH 2027

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: 23rd March 2026
Next Review Date: March 2027

DUDDON AND BURTON PARISH COUNCIL

GENERAL RISK ASSESSMENT – 2026-27

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

5.	Noticeboard on Willington Road	Vandalism Cost of Replacement	Pedestrians	4	1	4	Insurance including Public Liability Make contingency provision in Parish Council Reserves for replacement.	T
6.	Laptop	Cost of Replacement Repair Cost Accidental Damage	Clerk	2	2	4	Insurance including Public Liability Make contingency provision in Parish Councils reserves for replacement.	T
PARISH COUNCIL GENERAL								
7.	Failure to attract sufficient candidates for Member Vacancies or elections	Reduce representation of neighbourhoods. Lack of resource. Possible meeting inquorate	Members	1	1	2	Actively publicise Council. Seek candidates amongst friends and colleagues. Publicise elections & vacancies on noticeboards and PC Website.	A
8.	Failure to achieve quorum at meetings	Business not transacted. Decisions not made.	Members Clerk	1	1	2	Issue members agenda promptly and seek confirmation or quorum before meeting date.	T
9.	Lack of public consultation by Parish Council	Decisions not based on evidence People disenfranchised	Members	1	1	1	Ensure meetings are published on noticeboards and website. Include Public Participation on all Agendas Ensure seating available at meeting for public Publish Agenda and minutes on website.	T
10.	Failure to respond to electors wishing to exercise right of inspection	Complaints received Not transparent Non-compliance	Clerk	1	1	1	Clerk to advertise exercise of rights for inspection on website and noticeboard and respond to requests.	A
11.	Members acting alone outside meetings	Members outside compliance Indemnities invalid Personal Risk	Members	2	1	2	Obtain and read 'Good Councillors Guide' for any new Parish Councillors. Avoid making commitments on behalf of the parish council. Attend relevant training course.	A

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

RISK ASSESSMENT CARRIED OUT BY: T Ryall-Harvey (Clerk to the Parish Council) **DATE:** 03-03-2026 **SIGNATURE** T Ryall-Harvey

RISK ASSESSMENT VALIDATED BY: MEMBERS OF DUDDON AND BURTON PARISH COUNCIL **DATE:** 23-03-2026 **SIGNATURE** G. Goulbourne