



Dunham Hill and Hapsford Parish Council

Clerk & RFO - Trudy Ryall-Harvey from 1st April 2023 - 31st March 2024

Email: clerk.dunhamhillpc@gmail.com

Mobile: 07784 486 767

Information included:

Bank Reconciliation (below)

Significant variances explanation

Year End Accounts

Asset Register

Risk Assessment

Chairman for Year 2023-24

Keith Bradley

Email: chair@dunhamhillandhapsford.co.uk

Contact Number: 07985 290 658

CASH BOOK

Balance brought forward	£11,803
PLUS: Receipts	£25,300
LESS: Payments	<u>-£24,417</u>
	£12,687

BANK

Barclays Current Account	£85
Barclays Deposit Account	£12,602
	<u>£12,687</u>

General Power of Competence: The Council adopted the General Power of Competence at their Annual Meeting on 10th May 2023, Resolution 23/005, page 107 of the Minute Book.

Parish Council Minutes are available at

<https://www.dunhamhillandhapsford.co.uk/parish-council/minutes/>

Explanation of variances – pro forma

Name of smaller authority: **Dunham Hill and Hapsford Parish Council**
County area (local councils and parish meetings only): **Cheshire West and Chester**
Insert figures from Section 2 of the AGAR in all Blue highlighted boxes
Notes, please provide full explanations, including numerical values, for the following that will be flagged in the
mean have where relevant.

	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	13,998	11,803				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	7,170	7,537	367	5.12%	NO		
3 Total Other Receipts	8,224	17,763	9,539	116%	YES		Increase of £9,539 due to the following:- Decrease in payment received: - £708 - Cheshire West and Chester Council Contribution - £1,550 - Other Income TOTAL - £2,258 Increases in payments received: + £128 - Barclays Bank Interest + £3,321 - VAT Rebate + £8,348 - Neighbourhood Plan Development Grant TOTAL + £11,797
4 Staff Costs	4,037	4,695	658	16.31%	YES		Increase of £658 due to staffing costs increase
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	13,552	19,721	6,169	45.52%	YES		Increase of £6,169 due to the following:- Decrease in payment made: - £99.32 - Professional Services - £203.97 - Administration - £120 - Grants - £62.48 - S137 items TOTAL - £485 Increases in payments made: + £104 - General Services + £6,550.38 - Projects TOTAL + £6,654
7 Balances Carried Forward	11,803	12,688				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	11,803	12,687				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments at	37,042	38,030	988	2.67%	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

Budget Element	Due Date	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Outturn 2023-24	Budget 2023-24	Variance O v B	Commentary
EXPENDITURE																	
People & Expenses																	
Clerk	Monthly	272	303	303	303	303	333	303	303	624	361	361	361	4,130	3,732	-398	
HMRC tax	Quarterly	68	37	37	37	37		43	37	117	51	51	51	565	240	-325	
Expenses	Monthly		99		68	41			88		49	5	58	407	400	-7	Clerk expenses
Training									51					157	350	193	£150 for new members training/£200 for Clerk
Professional service																	
Insurance	Yearly		405											405	430	25	
Internal Audit	Yearly		50											50	50	0	
Payroll Provider	Monthly			67				103				18		187	180	-7	
General Services																	
Website & Broadband	Yearly						57							57	147	90	
Village Hall Room Hire	Yearly													0	100	100	
Newsletter	Quarterly									120				120	240	120	
Bulb Planting & Planters	*								140					140	426	286	Plants for the Planters (Spring &
Admin																	
Membership/Subscriptions	Yearly				22		20				97			139	190	51	
Data Protection fee	Yearly			35										35	35	0	
Elections	*					181								181	548	367	Election in 2023-24 - budget for contested
Projects																	
Defibrillator																	
Community cleanup	Bi-annual		66											0	336	336	Replacement Battery for DH - not required £336
Maintenance of Assets	*													66	180	114	Litter picking equipment
Ad Hoc Beneficial Items (\$137)	*													0	450	450	£486 towards Maintenance of Assets
Neighbourhood Development Plan			100			600			622		364			1,685	198	-1,487	
Money spent from reserves										170				15,918	5,000	-10,918	
Inflation %	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Contingency % of above	0.5%	0	0	0	0	0	0	0	0	0	0	0	0	0	41	41	
TOTAL CASH OUT		340	1,060	441	429	940	662	448	1,239	1,031	11,621	876	5,325	24,413	14,123	-10,290	

RECEIPTS																	
Precept	7,170 2.0%	7,537								45			47	7,537	7,537	0	
Bank Interest			26			35								154	8	-146	
VAT recovery		1,145									2,177			3,321	50	-3,271	
Neighbourhood Development Plan Grant								9,283			3,891			13,174	5,000	-8,174	
CWAC contribution		100						300		390			324	1,114	0	-1,114	
Other														0	850	850	
TOTAL CASH IN		8,782	0	26	0	0	35	9,583	0	45	390	6,068	371	25,300	13,445	-11,855	
Transaction Cash flow		8,442	7,382	6,968	6,538	5,598	4,971	14,106	12,867	11,881	650	5,842	888				

EARMARKED FROM RESERVES																	
Earmarked for Hapsford Christmas Tree	222									-170							
Sharebox and Wildflower Planting in H	575																
Maintenance of Assets in Dunham Hill	775																
CIL Money																	
Ring-Fenced for Speed Monitoring Dev	942																
Election	2,500																
General Reserves (upto 1 years Precep	6,579																
TOTAL RESERVES	11,593																

Cash in Bank	11,803.32	20,245	19,186	18,771	18,342	17,402	16,775	25,909	24,670	23,684	12,454	17,645	12,691				
End 2022-23		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar				

DUNHAM HILL AND HAPSFORD PARISH COUNCIL CASHBOOK - FINANCIAL TRANSACTIONS 2023-24

STATEMENT DATE	Description	Power	Minute Page	EXPENDITURE excluding VAT						VAT	Receipts	Totals	Comments	Resolved	No.
				People & Expenses	Professional Services	General Services	Admin	Grants	Projects	£137					
12/04/2023	CW&C		109								7,537.00	7,537.00	Precept	23/015	1
13/04/2023	CW&C		109								100.00	100.00	Ward Members Contrib	23/015	2
14/04/2023	HMRC VTR		109								1,144.58	1,144.58	VAT Rebate for 2022/23	23/015	
25/04/2023	Mrs T Ryall-Harvey		109	-271.72								-271.72	Salary Tax Month 1	23/015	3
28/04/2023	HMRC PAYE		109	-67.80								-67.80	HMRC Tax Month 1	23/015	4
11/05/2023	Mrs S Irlam		109		-50.00							-50.00	Internal Audit Work	23/015	5
11/05/2023	Gallaghers Insurance		109		-404.88							-404.88	Annual Insurance Prem	23/015	6
11/05/2023	Mrs T Ryall-Harey		109				-98.85		-55.34		-14.06	-168.25	Clerk's Expenses	23/015	7
11/05/2023	Mr S A Jones		109						-100.00			-100.00	Coronation Contribution	23/015	8
25/05/2023	Mrs T Ryall-Harvey		109	-302.95								-302.95	Salary Tax Month 2	23/015	9
30/05/2023	HMRC PAYE		109	-36.60								-36.60	HMRC Tax Month 2	23/015	10
05/06/2023	Bank Interest		114								26.22	26.22	Bank Interest	23/025	11
09/06/2023	ICO Data Protection		114				-35.00					-35.00	Data Protection Subscr	23/025	12
19/06/2023	Shire Accountants		114		-55.50						-11.10	-66.60	1/2 Payroll Services	23/025	13
25/06/2023	Mrs T Ryall-Harvey		114	-302.92								-302.92	Salary Tax Month 3	23/025	14
29/06/2023	HMRC PAYE		114	-36.60								-36.60	HMRC Tax Month 3	23/025	15
05/07/2023	Mrs T Ryall-Harvey		114				-89.75					-89.75	Clerk's Expenses	23/025	16
25/07/2023	Mrs T Ryall-Harvey		114	-302.92								-302.92	Salary Tax Month 4	23/025	17
28/07/2023	HMRC PAYE		114	-36.60								-36.60	HMRC Tax Month 4	23/025	18
23/08/2023	Complete Security		120						-499.93		-99.99	-599.92	Supply Cabinet & Acces	23/033	19
25/08/2023	Mrs T Ryall-Harvey		120	-302.92								-302.92	Salary Tax Month 5	23/033	20
25/08/2023	HMRC PAYE		120	-36.60								-36.60	HMRC Tax Month 5	23/033	21
04/09/2023	Bank Interest										34.76	34.76	Bank Interest		22
06/09/2023	Mrs T Ryall-Harvey		120				-64.23				-5.88	-70.11	Clerk's Expenses	23/033	23
13/09/2023	Cheshire Community Action		120				-20.00					-20.00	CCA Membership	23/033	24
25/09/2023	Mrs T Ryall-Harvey		120	-333.32								-333.32	Salary Tax Month 6	23/033	25
27/09/2023	Linux Internet Ltd		124			-47.88					-9.58	-57.46	12 Month Cloud Hostin	23/037	26
27/09/2023	CWaC		124				-181.00					-181.00	Fees& Charges for PC E	23/037	27
09/10/2023	Shire Accountants		124		-85.50						-17.10	-102.60	Payroll Services	23/037	28
09/10/2023	HMRC PAYE		120	-6.20								-6.20	HMRC Tax Month 6	23/033	29
20/10/2023	Groundwork UK		124								9,283.00	9,283.00	Neighbourhood Plan Gr	23/037	30
25/10/2023	Mrs T Ryall-Harvey		124	-302.72								-302.72	Salary Tax Month 7	23/037	31
27/10/2023	CWaC		124								300.00	300.00	Ward Councillors Contr	23/037	32
27/10/2023	HMRC PAYE		124	-36.80								-36.80	HMRC Tax Month 7	23/037	33
09/11/2023	Mrs T Ryall-Harvey		125				-153.13				-5.45	-158.58	Clerk's Expenses	23/037	34
09/11/2023	Mr K Holmes		125						-20.50		-4.10	-24.60	Flame Retardant Meter	23/037	35
09/11/2023	Mr K Holmes		125						-451.62		-90.32	-541.94	Christmas Lights for D/	23/037	36
09/11/2023	SLCC Cheshire Branch		125				-35.00					-35.00	Branch Conference Fee	23/037	37
09/11/2023	Walkers Nurseries		125			-116.26					-23.25	-139.51	Bluebells & Daffodils	23/037	38
24/11/2023	Mrs T Ryall-Harvey		125	-302.72								-302.72	Salary Tax Month 8	23/037	39
27/11/2023	HMRC PAYE		125	-36.80								-36.80	HMRC Tax Month 8	23/037	40
04/12/2023	Bank Interest		133								45.30	45.30	Bank Interest	23/047	41
19/12/2023	Walkers Nurseries		133						-142.00		-28.40	-170.40	Christmas Tree for Hap	23/047	42
19/12/2023	Mr P Johnson		133			-120.00						-120.00	Printing of Newsletter	23/047	43
22/12/2023	Mrs T Ryall-Harvey		133	-623.74								-623.74	Salary Tax Month 9	23/047	44
28/12/2023	HMRC PAYE		133	-117.00								-117.00	HMRC Tax Month 9	23/047	45

Dunham Hill and Hapsford Parish Council Asset Register 2024

Items	Replacement Value
5 x wooden/metal, glass fronted notice boards	£2,500
Notice board outside Boshaw	
Notice board at Hapsford	
Notice board at Hapsford (Wooden)	
Notice board at Village Hall	
Notice board on side of Dunham Arms (Poor condition)	
8 x outside seat/ bench	£2,400
Seat at Low Hill triangle	
Seat outside Boshaw	
Seat at Rake Lane	
2 x Seats on Village Green	
3 x benches Hapsford plus two tables	
5 x Village signs/planters	£5,000
Planter at Low Hill triangle	
Planter outside Boshaw	
Planter at Rake Lane (Talbot Road)	
Planter in Hapsford	
2 x Defibrillator	(Location: in Phone box on Village Road £3,000 (Location: in Phone box on Moor Lane, Hapsford)
2 x Salt/Grit Spreaders (Location: Village Hall & Sally Wallace)	£450.00
2 x Telephone Boxes	£4,000
Telephone box opposite Boshaw	
Telephone box at Hapsford	
4 x Brick built bus shelters	£16,000
Brick bus shelter A56 near Dunham Arms	
Brick bus shelter A56 outside Wheatsheaf	
Brick bus shelter A56 opposite Wheatsheaf	
Brick bus shelter A5117 Westbound at Hapsford	
1 x Wooden bus shelter A56 near Low Hill	£500
1 x Laptop	£406
SID Machine plus chain and padlock – Location	£2,786
Decorative Lighting (Dunham on the Hill)	£987.50
Total value to replace	£38,030

Approved: March 2024

DUNHAM HILL AND HAPSFORD PARISH COUNCIL

RISK ASSESSMENT POLICY

Background and Aims

The Government's Modernising Agenda provides such processes as Quality Councils and creating new leadership structures. In addition the local council audit seeks to address issues by placing emphasis on local councils strengthening their own corporate governance arrangements, improving their stewardship of public funds and providing assurance to taxpayers.

The Risk Assessment Policy is the method by which Dunham Hill and Hapsford Parish Council will carry out its obligation of risk assessment of any structures or other property or equipment which may cause injury to a danger to the general public, Council staff and Members.

Risk Management is also about financial management, internal controls and adequacy of insurance cover in order that the Parish Council may achieve its objectives to deliver high quality public service. Failure to manage risks effectively can be expensive in terms of litigation and reputation and the ability to achieve desired targets.

Table One

Areas where there may be scope to use insurance to help manage risk

RISK IDENTIFICATION	COUNCIL'S RESPONSE
Insurance cover for risk is the most common approach to certain types of inherent risks:	
The protection of physical assets owned by the council – buildings, furniture, equipment, etc (loss or damage)	Insurance Policy– reviewed annually
The risk of damage to third party property or individuals as a consequence of the council providing services or amenities to the public (public liability)	Insurance Policy Section 1 – reviewed annually
The risk of consequential loss of income or the need to provide essential services following critical damage, loss of non-performance by a third party (consequential loss)	Insurance Policy Section 2 – reviewed annually
Loss of cash through theft or dishonesty (fidelity guarantee)	Insurance Policy Section 1– reviewed annually
Legal Liability as a consequence of asset ownership (public liability)	Insurance Policy Section 1 – reviewed annually.
Officials Indemnity to include Councillors	Insurance Policy Section 2 – reviewed annually

Libel and Slander	Insurance Policy Section 2 – reviewed annually
Legal Expenses	Insurance Policy Section 3 – reviewed annually.
INTERNAL CONTROLS	COUNCIL'S RESPONSE
The council's internal controls include:	
Up to date register of assets and investments.	Provided
Regular inspection and maintenance arrangements for physical assets.	To take place annually.
Annual review of risk and the adequacy of cover.	Internal Auditor – Annually.
Ensuring the robustness of insurance providers	Internal Auditor – Annually.
INTERNAL AUDIT ASSURANCE	COUNCIL'S RESPONSE
The internal Audit procedure includes:	
Review of internal controls in place and their documentation.	Annually.
Review of management arrangements including insurance cover.	Annually.
Testing of specific internal controls and reporting findings to management.	Annually.
Table Two Areas where there may be scope to work with others to help manage risk.	
RISK IDENTIFICATION	COUNCIL'S RESPONSE
The limited nature of internal resources means that the council may wish to provide services from specialist external bodies:	
Maintenance for vulnerable buildings, amenities or equipment.	Na
The provision of services being carried out under agency/partnership agreements with principal authorities.	Na
Banking arrangements, including borrowing or lending.	Na
Ad hoc provision of amenities/facilities for events to local community groups.	Na
Markets management.	Na

Vehicle or equipment hire or lease.	Na
Professional services (planning, architects, accountancy, design, etc)	Na
INTERNAL CONTROLS	COUNCIL'S RESPONSE
Internal Control's include:	
Standing orders and financial regulations dealing with the award of contracts for services or the purchase of capital equipment.	Adopted.
Regular reporting on performance by suppliers, providers, contractors.	Na
Annual review of contracts.	Na
Clear statement of management responsibility for each service.	Na
Regular scrutiny of performance against targets.	Na
Adoption of and adherence to codes of practice for procurement and investment.	Adopted
Arrangements to detect and deter fraud and/or corruption.	In place.
Regular bank reconciliation's, independently reviewed	Internal Auditor – Annually.
Table Three Areas where there may be a need to self-manage risk	
RISK IDENTIFICATION	COUNCIL'S RESPONSE
There are a number of activities that create business risk but do not fall easily into either of the above categories for a number of reasons, principally because they are either difficult to quantify or considered inefficient to have provided externally or just uninsurable:	
Keeping proper financial records in accordance with statutory requirements.	In place
Ensuring all business activities are within legal powers applicable to local councils.	In place
Complying with restrictions on borrowing.	In place
Ensuring that all requirements are met under employment law and Inland Revenue regulations.	Evidence provided by Clerk

Ensuring all requirements are met under Customs and Excise regulations (especially VAT).	VAT claimed annually
Ensuring the adequacy of the annual precept within sound budgeting arrangements.	In place
Monitoring of performance against agreed standards under partnership agreements.	Na
Ensuring the proper funds granted to local community bodies under specific powers or under section 137.	In place
Proper, timely and accurate reporting of council business in the minutes.	In place
Responding to electors wishing to exercise their rights of inspection.	In place
Meeting the laid down timetables when responding to consultation invitations.	In place
Meeting re requirements for Quality parish status or other accreditation.	Not under consideration at moment. To be reviewed at interval.
Proper document control	In place
Register of members' interests and gifts and hospitality in place, complete, accurate and up to date.	In Place
Compliance with Freedom Of Information Act	In place – new policy document being produced for approval.
Clerk's Salary Reviewed	Annual review
INTERNAL CONTROLS	COUNCIL'S RESPONSE
The Council's internal controls include:	
Regular scrutiny of financial records and proper arrangements for the approval of expenditure.	In place.
Recording in the minutes the precise powers under which expenditure is being approved.	In place.
Regular returns to the Inland Revenue; contracts of employment for all staff, annually reviewed by the council, systems of updating records for any changes in relevant legislation.	In place.

Regular returns of VAT; training the responsible officer in matters of VAT and other taxation issues as necessary.	In place
Regular budget monitoring statements.	Annual review.
Developing systems of performance measurement	Na
Procedures for dealing with and monitoring grants or loans made or received.	Na
Minutes properly numbered and paginated with a master copy kept in safekeeping.	In place
Documented procedures to deal with enquiries from the public.	Standing Orders
Documented procedures to deal with responses to consultation requests.	Standing Orders
Monitoring arrangements by the council regarding Quality Council status.	Not adopted – may be reviewed
Documented procedures for document receipt, circulation, response, handling and filing.	Standing Orders
Procedures in place for recording and monitoring members' interests and gifts and hospitality received.	In place
Adoption of codes of conduct for members and employees.	In place
INTERNAL AUDIT ASSURANCE	COUNCIL'S RESPONSE
Internal audit testing includes:	
Review of internal controls in place and their documentation.	Internal Auditor
Review of minutes to ensure legal powers in place, recorded and correctly applied.	Internal Auditor
Testing of income and expenditure from minutes to cashbook, from bank statement to cashbook, from minutes to statements etc.	Internal Auditor
Review and testing of arrangements to prevent and detect fraud and corruption.	Internal Auditor
Testing of disclosures	Internal Auditor
Testing of specific internal controls and reporting of findings.	Internal Auditor

Adopted: May 2019
 Reviewed: March 2020
 Reviewed: March 2021
 Reviewed: March 2022
 Reviewed: May 2023
 Reviewed: March 2024
 Next Review date: March 2025