



Dunham Hill and Hapsford Parish Council

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

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 2024-25

Keith Bradley

Email: chair@dunhamhillandhapsford.co.uk

Contact Number: 07985 290 658

CASH BOOK

Balance brought forward	£12,687
PLUS: Receipts	£9,644
LESS: Payments	-£8,504
	£13,827

BANK

Barclays Current Account	£63
Barclays Deposit Account	£13,763
	£13,827

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 Hapstord 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	11,803	12,687	0			Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	7,537	8,291	754	10.00%	NO		
3 Total Other Receipts	17,763	1,353	-16,410	92%	YES		Decrease of £16,410 due to the following:- Decrease in payment received: - £1,114.32 - Cheshire West and Chester Council Contribution - £2,444.05 - VAT Rebate - £13,174.00 - Neighbourhood Plan Development Grant TOTAL - £16,732 Increases in payments received: + £45.67 - Barclays Bank Interest + £276.65 - Other Income TOTAL + £322.32
4 Staff Costs	4,695	5,166	471	10.04%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	19,721	3,338	-16,383	83.07%	YES		Decrease of £16,383 due to the following:- Decrease in payment made: - £14,389.38 - Projects - £2,839.68 - VAT TOTAL - £17,229 Increases in payments made: + £242.74 - Professional Services + £586.42 - General Services + £16.35 - Administration TOTAL + £845.51
7 Balances Carried Forward	12,687	13,827				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	12,687	13,827				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	38,030	38,363	333	0.87%	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 2024-25	Budget 2024-25	Variance O v B
EXPENDITURE																	
People																	
Clerk & HMRC Tax		Monthly	413	413	413	413	413	413	428	526	434	434	434	434	5,166	5,061	-105
Professional service																	
Insurance		Yearly		420											420	430	10
Internal Audit		Yearly	57												57	50	-7
External Audit		Yearly				252									252	0	
Payroll Provider		Monthly	70						112						182	182	-0
General Services																	
Website & Broadband		Yearly						86							86	90	4
Village Hall Room Hire		Yearly				192									328	200	-128
Newsletter		Quarterly													426	240	-186
Bulb Planting & Planters		*								54					54	440	386
Admin																	
Expenses		Monthly	67		53			49		121		66		129	484	450	-34
Training																	
Membership/Subscriptions		Yearly	17		60			35				16			128	200	72
Data Protection fee		Yearly						60				38			98	179	81
Elections		*			35										35	35	0
Projects															0	0	0
Defibrillator																	
Community cleanup		Bi-annual												413	413	720	307
Maintenance of Assets		*												0	0	180	180
Ad Hoc Beneficial items (S137)		*												0	0	400	400
Neighbourhood Development Plan									409					409	228	228	-181
Money spent from reserves														0	0	0	0
TOTAL CASH OUT			540	916	448	525	857	643	541	1,111	434	553	434	1,537	8,538	9,085	547

RECEIPTS																	
Precept			8,291												8,291	8,291	0
Bank Interest				49				51			51			49	199	106	-93
VAT recovery			877												877	150	-727
Neighbourhood Development Plan Grant																0	0
CWAC contribution															0	500	500
Other										332					332	0	-332
TOTAL CASH IN			9,168	0	49	0	0	51	0	0	383	0	0	49	9,700	9,047	-653
Transaction Cash flow			8,628	7,712	7,313	6,788	5,931	5,339	4,799	3,688	3,637	3,084	2,651	1,162			

EARMARKED FROM RESERVES																	
Earmarked for Hapsford Christmas Tree		52															
Sharebox and Wildflower Planting in Hill		575															
Earmarked costs for Planter		300										300					
Earmarked for Milestone Refurbishment		160															
Maintenance of Assets in Dunham Hill		1,225										400					
Ring-Fenced for Speed Monitoring Device		907															
Election		3,000															
General Reserves (upto 1 years Precept)		7,302															
TOTAL RESERVES		13,521															

Cash in Bank	12686.83	21,315	20,399	20,000	19,475	18,618	18,026	17,486	16,375	16,324	15,771	15,337	13,849
End 2023-24		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar

DUNHAM HILL AND HAPSFORD PARISH COUNCIL CASHBOOK - FINANCIAL TRANSACTIONS 2024-25

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					
08/04/2024	HMRC VTR		145								877.16	877.16	VAT Rebate	24/014	1
18/04/2024	Cheshire West and Chester		145								8,291.00	8,291.00	Annual Precept	24/014	2
24/04/2024	Phil Sanders		146		-57.00							-57.00	Internal Audit for 2023-24	24/014	3
24/04/2024	PQR Limited		146		-58.50						-11.70	-70.20	Payroll Service for Apr - Oct'24	24/014	4
25/04/2024	Mrs T Ryall-Harvey		145	-349.35								-349.35	Salary Tax Month 1	24/014	5
29/04/2024	HMRC PAYE		145	-63.40								-63.40	Tax Month 1	24/014	6
08/05/2024	Mrs T Ryall-Harvey		146				-79.70				-4.10	-83.80	Clerk's Expenses	24/014	7
08/05/2024	Gallaghers Insurance Brokers		146		-419.62							-419.62	Annual Insurance	24/014	8
25/05/2024	Mrs T Ryall-Harvey		146	-349.35								-349.35	Salary Tax Month 2	24/014	9
29/05/2024	HMRC PAYE		146	-63.40								-63.40	Tax Month 2	24/014	10
03/06/2024	Interest Paid		150								48.85	48.85	Bank Interest	24/025	11
11/06/2024	DDR ICO ZA761966		150				-35.00					-35.00	Data Protection Registration	24/025	12
25/06/2024	Mrs T Ryall-Harvey		150	-349.35								-349.35	Salary Tax Month 3	24/025	13
28/06/2024	HMRC PAYE		105	-63.40								-63.40	Tax Month 3	24/025	14
03/07/2024	Mrs T Ryall-Harvey		105				-101.98				-10.67	-112.65	Clerk's Expenses	24/025	15
25/07/2024	Mrs T Ryall-Harvey		150	-349.35								-349.35	Salary Tax Month 4	24/025	16
29/07/2024	HMRC PAYE		150	-63.40								-63.40	Tax Month 4	24/025	17
07/08/2024	PKF Littlejohn		154		-210.00							-252.00	External Audit Fees	24/032	18
07/08/2024	DH Village Hall		154			-192.00						-192.00	Village Hall - Room Hire for 2023-	24/032	19
23/08/2024	Mrs T Ryall-Harvey		154	-349.35								-349.35	Salary Tax Month 5	24/032	20
29/08/2024	HMRC PAYE		154	-63.40								-63.40	Tax Month 5	24/032	21
02/09/2024	Interest Paid		161								50.91	50.91	Interest for period Jun/Sep	24/036	21
05/09/2024	Mrs T Ryall-Harvey		154				-47.28				-1.37	-48.65	Clerk's Expenses	24/032	22
05/09/2024	SLCC Cheshire Branch		155				-35.00					-35.00	Branch Conference Fees	24/032	23
16/09/2024	National Association of Parish Councils		154				-50.00					-60.00	Accreditation Fee	24/032	24
16/09/2024	Linux Internet Ltd		161			-23.98						-28.78	2 year Domain Registration Fee	24/036	25
16/09/2024	Linux Internet Ltd		161			-47.88						-57.46	Cloud Hosting for 12 Months	24/036	26
25/09/2024	Mrs T Ryall-Harvey		154	-349.35								-349.35	Salary Tax Month 6	24/032	27
29/09/2024	HMRC PAYE		155	-63.40								-63.40	Tax Month 6	24/032	28
09/10/2024	Shires Accountants		161		-93.50						-18.70	-112.20	Payroll Service for Oct - Apr'25	24/036	29
25/10/2024	Mrs T Ryall-Harvey		161	-361.95								-361.95	Salary Tax Month 7	24/036	30
29/10/2024	HMRS Paye		161	-66.40								-66.40	Tax Month 7	24/036	31
07/11/2024	Walkers Nursery		161			-45.10						-54.12	Daffodil Bulbs	24/036	32
07/11/2024	Mrs T Ryall-Harvey		161				-142.00				-9.02	-146.17	Clerk's Expenses	24/036	33
25/11/2024	Mrs T Ryall-Harvey		161	-440.11							-4.17	-440.11	Salary Tax Month 8	24/036	34
29/11/2024	Keith Bradley		165						-278.32		-55.67	-333.99	Christmas Lights for Dunham Hill	24/041	35
29/11/2024	Keith Bradley		165						-50.00			-50.00	Christmas Tree for Hapsford	24/041	36
29/11/2024	HMRC Paye		161	-86.20								-86.20	Tax Month 8	24/036	37
02/12/2024	Bank Interest		165								51.10	51.10	Interest for period Sep/Dec	24/041	38
04/12/2024	The Corporate Christmas		165								276.65	331.98	Refund for Christmas Lights for D	24/041	39
24/12/2024	Mrs T Ryall-Harvey		165	-366.17								-366.17	Salary Tax Month 9	24/041	40
29/12/2024	HMRC Paye		165	-67.60								-67.60	Tax Month 9	24/041	41
09/01/2025	Mrs T Ryall-Harvey		165				-119.71				-3.40	-123.11	Clerk's Expenses	24/041	42
23/01/2025	Shires Accountants		170		-15.00						-3.00	-18.00	Backpay Adjustment	24/049	43
25/01/2025	Mrs T Ryall-Harvey		165	-366.17								-366.17	Salary Tax Month 10	24/041	44
29/01/2025	HMRC Paye		165	-67.60								-67.60	Tax Month 10	24/041	45

Dunham Hill and Hapsford Parish Council Asset Register 2025

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 (Location: in Phone box on Moor Lane, Hapsford)	£3,000
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)	£1,320.50
Total value to replace	£38,363

Approved: March 2025



DUNHAM HILL AND HAPSFORD PARISH COUNCIL

GENERAL RISK ASSESSMENT

No	ITEM	HAZARD	THOSE IN DANGER	SEVERITY 1-10	LIKELIHOOD 1-10	RISK RATE	MEASURES/COMMENTS	RESULTS
PARISH COUNCIL ASSETS								
1.	Outside seating area - Hapsford	Vandalism Cost of Replacement	Injury to people Equipment	8	2	1	Insurance including Public Liability.	A
2.	Noticeboards:- - Outside the Boshaw Centre, Village Road. - Moor Lane, Hapsford - Outside the Green Space in Hapsford. - Outside of the Village Hall, Village Road, DH - On side of Dunham Arms (not currently utilised)	Vandalism Cost of Replacement	Pedestrians	4	1	4	Insurance including Public Liability Make contingency provision in Parish Council Reserves for replacement.	T
3.	Defibrillators:- - In Phone Box on Village Road - In Phone Box on Moor Lane, Hapsford	Vandalism Cost of Replacement Repair Cost	Residents who need to use facilities	10	1	4	Insurance including Public Liability Make contingency provision in Parish Councils reserves for replacement.	A
4.	Speed Indicator Device	Vandalism Cost of Replacement Repair Cost	Pedestrians	4	1	4	Insurance including Public Liability Make contingency provision in Parish Council Reserves for replacement.	T
5.	Telephone Boxes - Opposite Boshaw Centre, Village Road. - Moor Lane, Hapsford	Vandalism Cost of Replacement Repair Cost	Pedestrians	4	1	4	Insurance including Public Liability Make contingency provision in Parish Council Reserves for replacement.	T
6.	Bus Shelters:- - A56 near Dunham Arms - A56 Outside Wheatsheaf	Vandalism Cost of Replacement Repair Cost	Pedestrians	4	1	4	Insurance including Public Liability Make contingency provision in Parish Council Reserves for replacement.	T

	- A56 Opposite Wheatsheaf - A5117 Westbound at Hapsford - A56 near Low Hill										
7.	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
8.	Decorative Lighting	Vandalism Cost of Replacement Repair Cost	Pedestrians	4	1	4				Insurance including Public Liability Make contingency provision in Parish Council Reserves for replacement.	A
PARISH COUNCIL GENERAL											
9.	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
10.	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
11.	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
12.	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
13.	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
14.	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

15.	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
16.	Inadequate document control	Poor evidence Poor support to Members	Clerk	1	1	1	Clerk to establish filing system.	A
17.	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
18.	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
19.	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
20.	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
21.	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
22.	Lack of professional advice	Poor decisions	Clerk	2	2	4	Maintain membership of CHALC & SLCC	A
23.	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
24.	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.	A

									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.	
25.	Income	Unable to fulfil responsibilities	Public Service	1	1	1	1	1	Ensure Parish Council understands and complies with current VAT legislation.	A
26.	Accidental damage to fixed assets	Costs of repair Loss of service until repaired	Clerk	2	1	2	2	2	Maintain insurance Playground inspection regime established.	A
27.	Vandalism to fixed assets	Costs of repair Loss of service until repaired	Clerk	3	1	3	3	3	Maintain inspection regime. Maintain insurance. Liaise with PCSO/Police.	A
28.	Loss to third party	Possible litigation Costs/damages	Clerk	1	2	2	2	2	Review Health & Safety Ensure adequate insurance Check contractors' insurance	A
29.	Inadequate insurance	Balance of costs to be found	Clerk	1	4	4	4	4	Council to review annually or if circumstances change.	A
30.	Failure to calculate/submit precept on time	Inadequate resources to meet commitments. Costs of re-billing	Clerk	1	3	3	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
31.	Inadequate annual precept and unsound budget	Inadequate resources to meet commitments	Members	1	4	4	4	4	Clerk and members to build sound budget, using risk register and known commitments. Members to consider Reserves Policy.	A
32.	Failure to account for and recover VAT	Wasted Resources	Clerk	1	3	3	3	3	Clerk to review. Internal Auditor to check	A
33.	Failure to stay within agreed budgets	Inadequate control. Potential wasted resources	Members Clerk	1	2	2	2	2	Clerk to review Internal Auditor to Check Reserves Policy to mitigate short-term impact of loss.	A
34.	Holding excessive or inadequate reserves	Auditors report. Poor use of resources. Inability to meet commitments	Members	2	3	3	6	6	Clerk to review as part of budgeting. Reserves Policy to set percentage of precept. Council to review size of Reserves.	A

35.	Fraud by Clerk	Reputation Cost & Litigation	Clerk	1	3	3	Adequate internal audit. Regular reporting to Parish Councillor. Control systems for managing expenditure.	A
36.	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
37.	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
38.	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
39.	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
40.	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
41.	HRMC requirements not met	Costs Litigation	Clerk	1	2	2	Clerk to liaise as necessary. Parish Council to employ payroll company.	A
42.	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
43	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

DATE: 04/03/2025

RISK ASSESSMENT VALIDATED BY: MEMBERS OF DUNHAM HILL AND HAPSFORD PARISH COUNCIL DATE:04/03/2025