



Dunham Hill and Hapsford Parish Council

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

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 2025-26

Keith Bradley

Email: chair@dunhamhillandhapsford.co.uk

Contact Number: 07985 290 658

CASH BOOK

Balance brought forward	£13,827
PLUS: Receipts	£10,665
LESS: Payments	<u>-£8,775</u>
	£15,717

BANK

Barclays Current Account	£1,786
Barclays Deposit Account	£13,931
	<u>£15,717</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):

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	12,687	13,827				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	8,291	8,900	609	7.35%	NO		
3 Total Other Receipts	1,353	1,765	412	30%	YES		Increase of £412 due to the following:- <u>Increase in payment received:</u> + £1,195 - Cheshire West and Chester Council Contribution TOTAL + £1,195 <u>Decreases in payments received:</u> - £475 - VAT Rebate - £32 - Bank Interest - £276 - Other TOTAL - £783
4 Staff Costs	5,166	5,427	261	5.05%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	3,338	3,349	11	0.32%	NO		
7 Balances Carried Forward	13,827	15,717				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	13,827	15,717				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	38,363	38,363	-1	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)

Budget Element	Due Date	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Actual 2025-26	Budget 2025-26	Variance B v PYE	Commentary
EXPENDITURE																	Costs include VAT
People																	
Salary & HMRC Tax	Monthly	436	436	436	436	436	532	452	452	452	452	452	452	5,427	5,257	-170	
Professional service																	
Insurance	Yearly		264											264	453	189	
Internal & External Audit	Yearly		57											57	62	5	No External Audit required for 2024-25
Payroll Services	Quarterly		79					124	21					224	212	-12	
General Services																	
Website & Broadband	Yearly						57							57	70	13	Cloud Hosting 12 Month subscription - £70
Village Hall Room Hire	Yearly													125	200	75	2 Year Domain Registration (09/24 - 09/26) - £30
Newsletter	Quarterly					246				196				442	240	-202	
Bulb Planting & Planters	Yearly								42					42	440	398	Plants for the Planters (Spring & Autumn) +
Admin & Expenses																	
Expenses	Bi-monthly		70		128		60	65			62		102	487	450	-37	Clerk expenses
Training	As required		72					18					55	145	250	105	£100 for New Members/ £150 for Clerk
Membership/Subscriptions	Yearly										40			40	62	22	£42 - SLCC Membership, £20 - CCA Membership
Data Protection fee	Yearly			47										47	35	-12	
Projects																	
Defibrillator			347											347	360	13	Replacement Battery for a Defibrillator
Community cleanup	Bi-annual													0	100	100	Litter picking equipment
Wildflower Planting														0	400	400	
Neighbourhood Plan														0	1,000	1,000	Completion of Neighbourhood Plan
Maintenance of Assets														0	400	400	Earmark £400 towards Maintenance of Assets
Ad Hoc Beneficial items (\$137)	*						75	50	100								=£75 for Parish Council Ties, £50 for Poppy Wreath and 10 x Lamp-post Poppies, £48.61 to replace battery on SD, £51.84 for ID badges for Councillors
TOTAL CASH OUT		436	1,325	483	565	683	725	751	574	648	554	452	1,580	8,775	10,136	-1,361	

RECEIPTS																		
Precept		8,291	8,900												8,900	8,900	0	
Bank Interest		1.35%			46			46			40			35	167	108	59	
VAT recovery			214										189		403	130	273	
Neighbourhood Development Plan Grant															0	0	0	
CWAC contribution												1,195			1,195	0	1,195	
Money taken from reserves										49					49	1,000	-951	
Other															0	0	0	
TOTAL CASH IN			9,114	0	46	0	0	46	0	49	40	0	1,195	224	10,714	10,138	576	
Transaction Cash flow			8,678	7,353	6,916	6,351	5,668	4,989	4,238	3,713	3,105	2,551	3,294	1,939				

EARMARKED FROM RESERVES															Actual	Budget	Variance
Earmarked for Tippee, Share Box and Wildflowers P	575														0	575	575
Earmarked for Defibrillator Accessories	720														0	720	720
Earmarked for costs of Planter	650														0	650	650
Earmarked for Milestone Refurbishment	160														0	160	160
Maintenance of Assets in Dunham Hill	1,625														0	1,625	1,625
Ring-Fenced for Speed Monitoring Device	907									49					49	907	858
Election	2,500														0	2,500	2,500
General Reserves (upto 1 years Precept)	6,689														0	6,689	6,689
TOTAL RESERVES	13,826	0	0	0	0	0	0	0	0	49	0	0	0	0	49	13,826	13,777

DUNHAM HILL AND HAPSFORD PARISH COUNCIL CASHBOOK - FINANCIAL TRANSACTIONS 2025-26

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					
07/04/2025	Cheshire West and Chester Council		179								8,900.00	8,900.00	Annual Precept Payment	25/014	1
22/04/2025	HMRC VTR		179								214.11	214.11	VAT Rebate	25/014	2
25/04/2025	Mrs T Ryall-Harvey		179	-347.17								-347.17	Clerk's Salary Tax Month 1	25/014	3
28/04/2025	HMRC PAYE		179	-89.11								-89.11	PAYE Payment Tax Month 1	25/014	4
08/05/2025	Mrs T Ryall-Harvey		180				-128.89		-289.00			-488.45	Clerk's Expenses	25/014	5
08/05/2025	Mr P Sanders		180		-57.00							-57.00	Internal Auditor	25/014	6
08/05/2025	PQR Limited		180		-66.00							-79.20	Payroll Services for Q1 & Q2	25/014	7
20/05/2025	Zurich Town & Parish Council		184		-264.00							-264.00	Parish Council insurance for 2025	25/024	10
23/05/2025	Mrs T Ryall-Harvey		180	-346.97								-346.97	Clerk's Salary Tax Month 2	25/014	8
29/05/2025	HMRC PAYE		180	-89.31								-89.31	PAYE Payment Tax Month 2	25/014	9
02/06/2025	Bank Interest Payment		184								45.72	45.72	Gross interest for period 3 Mar/1 Jun	25/024	11
11/06/2025	DD ICO		184				-47.00					-47.00	Data Protection Subscription	25/024	12
25/06/2025	Mrs T Ryall-Harvey		184	-346.97								-346.97	Clerk's Salary Tax Month 3	25/024	13
27/06/2025	HMRC PAYE		184	-89.31								-89.31	PAYE Payment Tax Month 3	25/024	14
09/07/2025	Mrs T Ryall-Harvey		184	-346.97			-118.74					-128.29	Clerk's Expenses	25/024	15
25/07/2025	Mrs T Ryall-Harvey		184									-346.97	Clerk's Salary Tax Month 4	25/024	16
25/07/2025	Workwear Express - no receipt provided									-94.08		-94.08	Order of Tie's with PC logo		
28/07/2025	HMRC PAYE		184	-89.31								-89.31	PAYE Payment Tax Month 4	25/024	17
31/07/2025	Workwear Express - no credit note provided									94.08		94.08	Credit for Order of Tie's with PC logo		
21/08/2025	Paul Johnson		188				-246.40					-246.40	Printing of Newsletter	25/028	18
26/08/2025	Mrs T Ryall-Harvey		188	-347.17								-347.17	Clerk's Salary Tax Month 5	25/028	19
29/08/2025	HMRC PAYE		188	-89.11								-89.11	PAYE Payment Tax Month 5	25/028	20
08/09/2025	Bank Interest Payment		192								45.83	45.83	Gross interest for period 2 Jun/ 7 Sep	25/033	21
16/09/2025	Mrs T Ryall-Harvey		188				-59.87					-60.46	Clerk's Expenses	25/028	22
18/09/2025	Linux Internet Ltd		192		-47.88							-57.46	Cloud Hosting 12 month plan	25/033	25
22/09/2025	Uniformity Clothing		192							-62.50		-75.00	Order of Tie's with PC logo	25/033	26
25/09/2025	Mrs T Ryall-Harvey		188	-413.53								-413.53	Clerk's Salary Tax Month 6	25/028	23
29/09/2025	HMRC PAYE		188	-118.39								-118.39	PAYE Payment Tax Month 6	25/028	24
09/10/2025	Walkers Nurseries		192			-34.95						-41.94	Purchase of Daffodil Bulbs	25/033	27
09/10/2025	Mrs T Ryall-Harvey		192				-78.56					-82.81	Clerk's Expenses	25/033	28
09/10/2025	PQR Limited		192		-103.50							-124.20	Payroll Services for Oct 25 - Mar 25	25/033	29
13/10/2025	Royal British Legion		192						-16.67			-20.00	Poppy Wreath	25/033	30
13/10/2025	Royal British Legion		192						-30.00			-30.00	10 x Lamp-post Poppies	25/033	30
25/10/2025	Mrs T Ryall-Harvey		192	-358.03								-358.03	Clerk's Salary Tax Month 7	25/033	31
29/10/2025	HMRC PAYE		192	-94.19								-94.19	PAYE Payment Tax Month 7	25/033	32
06/11/2025	Complete Security		196						-40.51			-48.61	Replacement Battery for SID	25/037	33
06/11/2025	PQR Limited		196		-17.50							-21.00	Backpay Calculation	25/037	34
07/11/2025	Staff Badges Direct.co.uk		196						-43.20			-51.84	ID Badges for Parish Councillors	25/037	35
25/11/2025	Mrs T Ryall-Harvey		196	-358.03								-358.03	Clerk's Salary Tax Month 8	25/037	36
29/11/2025	HMRC PAYE		196	-94.19								-94.19	PAYE Payment Tax Month 8	25/037	37
08/12/2025	Bank Interest Payment		196								40.43	40.43	Gross interest for period 8 Sept/ 7 Dec	25/037	38
12/12/2025	Paul Johnson		196			-196.00						-196.00	Printing of Newsletter	25/037	39
24/12/2025	Mrs T Ryall-Harvey		196	-358.23								-358.23	Clerk's Salary Tax Month 9	25/037	40
30/12/2025	HMRC PAYE		196	-93.99								-93.99	PAYE Payment Tax Month 9	25/037	41

Dunham Hill and Hapsford Parish Council Asset Register 2026

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, Dunham H (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 2026



DUNHAM HILL AND HAPSFORD PARISH COUNCIL

GENERAL RISK ASSESSMENT - 2026

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: Mrs T Ryall-Harvey

DATE: 02/03/2026

RISK ASSESSMENT VALIDATED BY: MEMBERS OF DUNHAM HILL AND HAPSFORD PARISH COUNCIL DATE: 03/03/2026