



Chairman: Cllr A Sisson

**Clerk: Sarah Kyle
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8th March 2022

A meeting of Hethersgill Parish Council will take place on Tuesday 15th March 2022 in the Parish Hall Hethersgill at 7.30pm.

This is a public meeting and all are welcome. Please do not attend if you show any COVID-19 symptoms.

Yours faithfully

Sarah Kyle

Clerk and Responsible Financial Officer

Agenda

- 1. Apologies for absence:** to receive written apologies and approve reasons for absence
- 2. Declarations of Interest and Request for Dispensations:**
 - a) The Clerk to report any requests received since the previous meeting for dispensations to speak and/or vote on any matter where a member has a disclosable pecuniary interest and to;
 - b) receive declarations by members of interests in respect of items on this agenda
- 3. Minutes of the meeting of the Parish Council held on 18th January 2022**

To receive and approve the accuracy of the [attached](#) last minutes of the Parish Council and to authorise the Chairman to sign
- 4. Public Participation**

In accordance with Standing Order 3e the Chairman will, at her discretion:

 - a) invite members of the public to address the meeting in relation to the business to be transacted at this meeting and;
 - b) receive reports from City and County Councillors
- 5. Administrative Matters**
 - 5.1 Broadband**

To consider any update with improvements in the parish
 - 5.2 Parish Survey**

To consider the framework and final arrangements for the public meeting, to be held on 12th April

5.3 Queen's Platinum Jubilee 2nd June 2022

To further consider the above, including the arrangements for the planting of a commemorative tree at the Village Hall

5.4 Householder Pack

To consider the final update prior to printing

5.5 Play Area

To consider progress with the above

5.6 Standing Orders and Financial Regulations

To note that the Clerk has reviewed the Standing Orders and Financial Regulations, with no amendments suggested to either document for the current Council year

6. Highways Matters

6.1 Updates

To verbally update on previously reported matters and bring new issues to the attention of the Clerk

7. Finance Matters

7.1 Clerk's Salary

To consider authorisation for a 1.75% pay increase, from 1st April 2021, in line with standard NJC terms

7.2 Payments

To resolve to authorise two Councillors to sign to permit the payments below

- Sarah Kyle, February Salary, £229.52
- Sarah Kyle, March Salary including back payment, £277.60
- HMRC, February PAYE, £57.20
- HMRC, March PAYE, £69.60
- Stanwix Rural Parish Council, phone contribution, £18
- Hethersgill Parish Hall, hall hire, £15
- HSBC, bank charges, £16.00

7.3 Receipts

To note the receipt of £350 grant money for the Himalyan Balsam project from LDF Small Grants Fund

7.4 Bank Reconciliation and Budget Update

To note the [attached](#) budgetary update and agree the bank reconciliation

7.5 Internal Audit Documents

To consider adopting the updated [attached](#) documents and to review the effectiveness of the internal audit:

- internal audit checklist
- internal audit plan
- internal auditor terms of reference
- asset register
- risk assessment

7.6 Internal Auditor

To consider the continuing appointment of Mrs P Cronin as internal auditor for the financial year 2021/22 and until further notice

7.7 Fidelity Insurance Guarantee

To consider the adequacy of the above

7.8 Bank Charges

To note the standing charge from HSBC and consider whether to move to Unity Bank

7.9 Donation Requests

To consider a donation request from the Great North Air Ambulance

8. Planning Matters:

21/1071 Brackenhill Rigg Farmhouse, Kirklington, Carlisle, CA6 6BG - Change Of Use Of Farmhouse To Agricultural Store

To note the Clerk responded under delegated powers with No Representation

21/1126 Shield Green, Kirklington, Carlisle, CA6 6BE - Erection Of Building Over Existing Open Silage Pit

To note that permission has been granted

22/0135 Riggfoot House, Kirklington, Carlisle, CA6 6DZ - Construction Of Silage Pit Building

To note the Clerk responded under delegated powers with No Representation

9. Councillor Matters: To bring to the attention of the Clerk any new issues on behalf of residents

Note: no decisions can be made on these matters, but the Clerk may make investigations and/or they may be placed on a future agenda of the Council. Future agenda items should be submitted to the Clerk by 4th May 2022

10. Date of Next Meeting

To resolve that the Annual Parish Meeting will take place at 7.30pm on Tuesday 17th May in Hethersgill Parish Hall. The Annual Meeting of the Parish Council will directly follow its closure.

Members are reminded that, in accordance with the code of conduct, they are required to declare any disclosable pecuniary interests or other registrable interests on a 'notification by member of pecuniary and other registrable interests' form. The code places a duty on all parish councillors to ensure that the information given in their notice of interest is current and it is a breach of the code should parish councillors fail to give further notice in order to ensure that their personal interests form is up to date. Members are therefore politely reminded of the need to complete a new form in respect of any change to their interests, including changes of employment, ownership or renting of property within 28 days of any change taking place.

HETHERSGILL PARISH COUNCIL

Minutes of a Meeting held on Tuesday 18th January 2022 at 7.30pm in the Parish Hall, Hethersgill

Present Cllr A Sisson (Chair), Cllrs A Gash (8pm), M Irving, A Oswin, A Smith and C Williams.

In Attendance The Clerk, S Kyle.

ACTION

058/22 Apologies for Absence

Apologies were received and accepted from Cllrs F Heaton, for personal reasons. Apologies during the COVID-19 pandemic were pre-approved for Cllr Heaton. Apologies were also received from City Cllr V Tarbitt.

059/22 Request for Dispensations and Declarations of Interest

No declarations of interest were made and no new request for dispensations were made.

060/21 Minutes of a Meeting of the Parish Council held on 16th November 2021

Resolved that the Chairman be authorised to sign the minutes of the last Parish Council meeting as a true record.

061/21 Public Participation

No members of the public were present.

062/21 Administrative Matters

062.1 Broadband

A discussion was held regarding various pockets of problematic broadband signals; it was agreed that individual householders should contact their service providers in the first instance.

062.2 Parish Survey

Consideration was given to hosting a public event to which all households will be invited to discuss the parish survey results and meet existing groups.

Resolved that a public meeting be held on a date to be confirmed in the first fortnight of April. A planning meeting to discuss the evening will be held for any Cllrs interested on 15th February at 7.30pm, subject to hall availability. The event will be publicised in The Gill; articles to be sent to the Clerk for compilation as soon as available.

**SK
ALL**

Cllr Gash arrived at 8pm.

062.3 Queen's Platinum Jubilee Beacons 2nd June 2022

A proposal to plant a commemorative tree was agreed. An update is also to be sought from the Social Committee in case any plans can be financially supported.

Resolved to request permission from the Village Hall Committee to plant in the front grassed area and to contact the Social Committee for an update regarding planned events.

**SK
MI**

062.4 Borderlands and Carlisle City Update

Plans for the regeneration of Carlisle city area were noted.

Signed (Chairman).....
15th March 2022

062.5 Householder Pack

The previous version had been circulated prior to the meeting and it was noted that some revisions are required due to updated services.

Resolved to share the document in word format and for all Cllrs to note any revisions required.

ALL**063/22 Highways Matters****063.1 Updates**

It was noted that the Sandy Lonning had been repaired, however sections of old road had been left unrepaired in between the new areas, resulting in the road still being in a state of disrepair.

It was noted that the new HIAMS system, for matters such as potholes, appears to be working extremely well.

064/22 Finance Matters**064.1 Payments**

Resolved to approve payments, including retrospective payments, as follows:

- Sarah Kyle, December Salary, £229.32
- Sarah Kyle, January Salary, £229.32
- HMRC, December PAYE, £57.40
- HMRC, January PAYE, £57.40
- Hethersgill Parish Hall, forwarding of CPCA grant payment, £1305

064.2 Receipts

Resolved to note the receipt of £1305 from Carlisle City Council for payment to the Parish Hall.

064.3 Bank Reconciliation and Budget Update

A budget summary, with expenditure to date against budget, was circulated alongside the agenda and was noted. The balance at bank on 31 December 2021 was £12,687.35.

064.4 Grounds Maintenance

Resolved to continue to use W&E Carruthers for the grounds maintenance for the grass cutting season in 2022, at an estimated total cost of £485.

065/22 Planning Matters

21/0992 Barn Adjacent Hall Hills Farm, Hethersgill, Carlisle, CA6 6HW - Conversion Of And Extension To Barn To Provide 1no. Dwelling House (Revised Application)

Resolved to note that permission has been granted.

21/1126 Shield Green, Kirklington, Carlisle, CA6 6BE Roofing Over Existing Open Silage Pit

Resolved to note that the Clerk responded under delegated powers with no representation.

066/22 Councillor Matters

Cllr Irving reported that a complaint received regarding refuse outside the Black Lion had been dealt with promptly.

Signed (Chairman).....
15th March 2022

Cllr Williams reported that a grant for £350 Himalayan Balsam removal had been approved. The volunteer working group will be present at the survey launch evening for volunteer recruitment.

067/22 Date of Next Meeting

Resolved that the next meeting of the Parish Council will be held in Hethersgill Parish Hall on Tuesday 15th March at 7.30pm. The meeting will only take place subject to a review of the business to transact, COVID regulations, hall accessibility and member availability at that time.

There being no further business the Chairwoman closed the meeting at 8.32pm.

Signed (Chairman).....
15th March 2022

Hethersgill Parish Council

Income and Expenditure against Budget 2021/22

		Budget 2021 22	May	July	Sept	Nov	Jan	Mar	Total	%	Total 2020 21
Income											
Brought Forward		£ 8,981.81							£ 8,981.81		£ 6,965.38
Precept		£ 7,000.00	£ 7,000.00						£ 7,000.00	100%	£ 7,000.00
Grants	Cumbria County Council								£ -	0%	£ -
	Carlisle City Council								£ -	0%	£ -
	Others						£ 350.00		£ 350.00	0%	£ 750.00
Gill Adverts									£ -	0%	£ 15.00
VAT Reclaim									£ -	0%	£ -
Other						£ 1,305.00			£ 1,305.00	0%	£ -
TOTAL		£ 7,000.00	£ 7,000.00	£ -	£ -	£ 1,305.00	£ 350.00	£ -	£ 8,655.00	0%	£ 7,765.00
Expenditure		£ -									
Clerk	Gross Salary	£ 3,544	£ 573.44	£ 573.44	£ 860.16	£ 573.44	£ 573.44		£ 3,153.92	89%	£ 3,440.64
	Expenses & Subs	£ 12	£ 8.00						£ 8.00	67%	£ 11.00
Administration	CALC Membership	£ 139	£ 139.98						£ 139.98	101%	£ 134.69
	Data Protection	£ 35			£ 35.00				£ 35.00	100%	£ 35.00
	Postages/Stationary/Misc	£ 100					£ 16.00		£ 16.00	16%	£ 96.19
	Equipment	£ 100							£ -	0%	£ 57.89
The Gill		£ 420							£ -	0%	£ 568.88
Donations	Parish Hall	£ 500			£ 1,000.00				£ 1,000.00	200%	£ -
	Church	£ -							£ -	0%	£ -
	GNAA	£ 200							£ -	0%	£ 200.00
	Social Committee	£ 500							£ -	0%	£ -
	Others	£ 300							£ -	0%	£ -
Insurance		£ 229	£ 218.00						£ 218.00	95%	£ 218.00
Audit									£ -	0%	£ -
Training		£ 80							£ -	0%	£ 50.00
Website		£ 98			£ 17.00	£ 66.00			£ 83.00	85%	£ 86.00
Projects	Sandholes	£ -							£ -	0%	£ -
	Broadband	£ -							£ -	0%	£ -
	Parish Hall	£ -							£ -	0%	£ -
	Others	£ 2,000							£ -	0%	£ -
Grants Payable	Parish Hall (CCC & City Council)	£ -					£ 1,305.00		£ 1,305.00	0%	£ 750.00
Maintenance	Includes carry-forward	£ 200							£ -	0%	£ 74.40
Grass Cutting	Includes carry-forward	£ 160				£ 535.00			£ 535.00	334%	£ -
Contingency		£ 250							£ -	0%	£ -
VAT Incurred		£ -							£ -	0%	£ 25.88
TOTAL		£ 8,866	£ 939.42	£ 573.44	£ 1,912.16	£ 1,174.44	£ 1,894.44	£ -	£ 6,493.90	73%	£ 5,748.57

Bank Reconciliation 28.02.22

Brought Forward	£	8,981.81
Total Receipts	£	8,655.00
Total Expenditure	£	6,493.90
Balance 28.02.22	£	11,142.91
Bank Balance 28.02.22	£	11,142.91

Hethersgill Parish Council Internal Audit Review Checklist – Part 1 – Meeting Standards

Expected Standard	Evidence of Achievement	Yes/ No	Areas for Development
1. Scope of internal audit	Terms of reference for internal audit were approved by full council on 15 March 2022 and remain on-going (updated for privacy requirements)	Yes	
	Internal audit work takes into account both the councils risk assessment and wider internal control arrangements.	Yes	
	Internal audit work covers the council's anti-fraud and corruption arrangements.	Yes	
2. Independence	Internal audit has direct access to those charged with governance (see financial regulations).		
	Reports are made in own name to management.	Yes	
	Internal audit does not have any other role within the Council.		
3. Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	Yes	
4. Relationships	All responsible officers (Clerk/RFO) are consulted on the internal audit plan (evidence is on audit files).	Yes	
	Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (job descriptions and engagement letter).		
	The responsibilities of council members are understood; training of members is carried out if necessary (see Member training plan).	Yes	
5. Audit planning and reporting	The annual internal audit plan properly takes account of all the risks facing the council and has been approved by the council 15 March 2022	Yes	
	Internal audit has reported in accordance with the plan during the year		

Characteristics of 'effectiveness'	Evidence of Achievement	Yes/No	Areas for Development
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the Council's needs.	Yes	
Understanding the whole organisation, its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the council's Annual Governance Statement.	Yes	
Be seen as a catalyst for change	Internal audit supports the council's work in delivering improved services to the community.	Yes	
Add value and assist the organisation in achieving its objectives.	The council makes positive responses to internal audit's recommendations and follow up with action where this is called for.	Yes	
Be forward looking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the Councils services, risk management and corporate governance arrangements.	Yes	
Be challenging	Internal audit focuses on the risks facing the council. Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations.	Yes	
Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. Internal audit understands the council and the legal and corporate framework in which it operates.	Yes	

HETHERSGILL PARISH COUNCIL

INTERNAL AUDIT PLAN 2020/21

To safeguard Hethersgill Parish Council finances there are 3 systems of control:

- Internal control,
- External Audit and
- Internal Audit

Internal audit is a key component of the system of internal control. Its purpose is to review whether the systems of financial control and other controls over the activities of the council are adequate, effective, and in line with current regulations. Internal audit can assist the council in its responsibility for the prevention and detection of fraud, corruption, error and mistakes.

The Internal Auditor is independent of the operations (financial control/management) of the Council and competent in the understanding of the law as applicable to Local Councils, of simple accounting and basic PAYE and VAT requirements.

The appointment of the Internal Auditor, along with agreed Terms of Reference, will be verified by the Council once per year. Any change in personal circumstances that may cause a question over the independence requirement must be reported to the Council.

The Internal Auditor will carry out under the direction and management of the Council (or as may be delegated to a Committee or to the Clerk) the following tasks:

- To review the accounting and internal control systems after the year end accounts have been completed. A mid-term review will be held in October if payments are significantly higher than anticipated or there has been any unbudgeted expenditure. This requirement will be suspended if necessary, for example, in times of national lockdown.
- To report in writing to Council each year on the results of such tests of the system that are carried out;
- To report to Council in the format required in the Annual Return and to provide assurance for the council's Annual Governance Statement.
- To carry out test checking of the books accounts and vouchers as required.

These Tasks will be carried out using the guidance taken from Governance and Accountability for Local Councils: A Practitioners Guide 2014 and the schedule below suggests an approach to the testing of the key controls to provide assurance that the minimum level of coverage has been met and that all known risks are managed adequately.

A review of the effectiveness of the internal audit process will be carried out once per year by the Council. This will be done in conjunction with a review of the Council's internal controls (as set out in the financial regulations and standing orders) and the risk management procedures

HETHERSGILL PARISH COUNCIL

September 2013
Reviewed March 2022

Internal Auditor Terms of Reference

Roles and Responsibilities

1. To complete the Annual Internal Auditor's Report on the Annual Return, and present an additional written or verbal report to the Parish Council, if necessary.
2. Review and comment on, if necessary, the financial statements prepared by the Responsible Financial Officer (RFO) for the Parish Council.
3. Review and comment on, if necessary, the annual budget prepared by the RFO before submission to the Parish Council.
4. Undertake any special investigation of the Parish Council's accounting procedures as the Parish Council may require.

Period of Appointment

Initially for 12 months, renewable by mutual agreement annually thereafter.

Remuneration

The Internal Auditor shall not be paid by the Parish Council. Expenses may however be claimed by submission of receipt or invoice.

Access to Information

The Parish Council shall ensure by instruction to the RFO that the Internal Auditor has access to all accounting books and records and answer any questions that the Internal Auditor may require.

Privacy

The Internal Auditor gives consent that relevant personal details (name and redacted signature as examples) will be displayed publically as part of this role and may be displayed online, on notice boards and as part of public records.

Acceptance of the engagement as Internal Auditor to Hethersgill Parish Council

Signed _____

Dated _____

Audit Control Objectives:

1. Appropriate books of account have been properly kept throughout the year:
 - Up-to-date cash book
 - Balances verified against bank statement
2. The Council's financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT appropriately accounted for.
 - Formally adopted standing orders
 - Formally adopted financial regulations
 - Payments supported by invoices
 - Expenditure approved and minuted
 - Verification before payment (two signatures, cheque book stub initialled)
 - Two quotes obtained for significant expenditure
 - Proper legal power available for expenditure
 - VAT identifiable for each reclaim
 - Section 137 limit is not exceeded
3. The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
 - Annual risk assessment formally adopted
 - Insurance review carried out annually
 - Budget setting carried out annually
 - Expenditure minuted accurately
4. The annual precept requirement resulted from an adequate budgetary process, progress against the budget was monitored and reserves were appropriate.
 - Budget properly prepared and adopted as precept
 - Regular reporting of any variances
 - Adequate reserves maintained
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for,
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.
7. Salaries to employees and allowances to members were paid in accordance with Council approvals, and PAYE and NI requirements were properly applied.
8. Asset and investment registers were complete and accurate and properly maintained.
9. Periodic and year-end bank account reconciliations were properly carried out.
10. Accounting statements were prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.
11. Trust funds (including charitable) The Council has met its responsibilities as a trustee.

Hethersgill Parish Council Asset Register 2021/22

Ref No	Date Purchased	Description	Location	Insurance Value	Audit Value	Discharge/Disposal
1		Noticeboard	Uppertown	£0	£0	09.03.16 donated
2		Noticeboard	Hetherside	£0	£0	09.03.16 donated
3		Noticeboard	Clerks Property (Storage)	£500	£500	
4		Noticeboard	Crossroads	£580	£580	
5		Seat	Crossroads	£800	£800	
6		HP Inkjet Printer	Office	£0	£0	149 disposed
7		Filing Cabinet	Office	£120	£120	
8	Jan-14	Sign	Sand Hole	£55	£55	
9	2014	Defibrillator & Cabinet	Parish Hall	£1,395	£0	
10		Printer	Office	£0	£0	£93 disposed 31.07.17
11	23.02.16	Noticeboard	Uppertown	385	385	
12	23.02.16	Noticeboard	Hetherside	385	385	
13		Common Land	Sand Hole	£0	1	
14	20.02.16	Defib signs x 4	crossroads	£94	£94	
15	15.09.16	PC	Clerks property	£0	£0	disposed 23.07.19
16	31.07.17	Printer	Clerks home	£149	£149	
17	02.05.18	Filing Cabinet	Clerks property	£100	£100	
18	23.07.19	Laptop	Clerks property	£333	£333	
				£4,896	£3,501.49	

Hethersgill Parish Council

Risk assessment and management (financial) for the period 1st April 2021 to 31st March 2022

Topic	Risk Identified	Risk Level H/M/L/	Management of Risk	Staff action
Precept	Not submitted	L	Full Minute - RFO to follow up	Diary
	Not paid by DC	L	Confirm receipt - RFO to follow up	Diary
	Adequacy of precept	H	Quarterly review of budget to actual	RFO and Internal Auditor Diary
Other income	Cash handling	L	Cash handling is avoided, but where necessary, appropriate controls are in place	Annually reviewed
	Cash banking	L	RFO to bank cheques, cash, check to against bank statements. Regular bank reconciliations	RFO and Internal Auditor Diary
Grants	Claims procedure	M	Clerk/RFO Check as required	Diary
	Receipt of grant when due	M	Clerk/RFO Check as required	Diary

Reviewed and adopted on:

Tuesday 15 March 2022

Hethersgill Parish Council

Risk assessment and management (financial) for the period 1st April 2021 to 31st March 2022

Topic	Risk Identified	Risk Level H/M/L/	Management of Risk	Staff action
Salaries	Wrong salary/hours/rate paid	M	Check salary to hour. Check hours and rate to contract	Member to verify
	Wrong deductions - NI and Income tax	M	Check to PAYE Calculations	Member to verify
	Self employed status challenged	L	Not applicable as employed status recorded	Member to verify
Direct Costs and overhead expenses	Goods not supplied to Council	M	Follow up on all orders	RFO to check
	Invoice incorrectly calculated or recorded	L	Check calculations on invoices. Check bank statements	Member to verify
	Cheque payable is excessive or to wrong party	L	Signatories(2) initial stub and voucher. Bank reconciliation verifies on internet transactions.	Approval by signatories
Grants & Support	No power to pay or no evidence of agreement of Council to pay	M	Minute council agreement with the power used to authorise payment if in query	Member to verify
	conditions agreed	L	Agree and document any reasonable conditions	RFO to check
Election Costs	Invoice at agreed rate	L	RFO check and Councillors consider against budget	RFO to check
VAT	VAT analysis	M	All items listed on Parish Accounts	RFO to check
	Charged on purchases	L	Checked against Parish Account lists	RFO to check
	Claimed within time limits	M	Agree returns submitted with Internal Auditor	RFO / Internal Auditor Diary

Hethersgill Parish Council

Risk assessment and management (financial) for the period 1st April 2021 to 31st March 2022

Topic	Risk Identified	Risk Level H/M/L/	Management of Risk	Staff action
Reserves - General	Adequacy	L	Consider at Budget setting	Parish Cllrs. RFO & Internal Auditor review
Reserves - Earmarked	Adequacy	L	Consider at Budget setting and Annual Parish Meeting	Parish Cllrs. RFO review
	Unidentified Earmarked or Contingent liability	L	Review Minutes	Parish Cllrs, RFO review
Assets	Loss, Damage etc	M	Annual inspection, update insurance and assets register, if necessary	Diary
	risk of damage to third party property or individuals	M	Review annually Public Liability Insurance	Diary
Staff	Loss of key personnel (Clerk)	L	Hours, health, stress, training, long term sickness, early departure - risk monitored and managed as appropriate	Parish Cllrs, RFO review
	Fraud by staff	L	Monitored between the Clerk/RFO, Internal Auditor and Chairperson	Parish Cllrs, RFO review
Loss	Consequential loss due to critical damage or third party performance	L	Review adequacy of Insurance cover	Diary
Maintenance	Reduced value of assets or amenities - loss of income or performance	M	Annual maintenance inspection	Diary
Legal Powers	Illegal activity or payment	M	Educate Council as to their legal powers	Diary
Financial Records	Inadequate records	L	Clerk/RFO and internal auditor regularly check and review	Diary
Minutes	Accurate and legal	L	Reviewed at following meeting	Diary
Members Interests	Conflict of interest	M	Declarations of interest to be documented, signed, minuted and files and any conflict	Diary