



Chairman: Cllr Alison Sisson

**Clerk: Sarah Kyle
Hill House
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9th March 2021

An online meeting of Hethersgill Parish Council will be held on **[Tuesday 16th March 2021](#)**

[The meeting is accessible by clicking the link here](#) or by logging into www.zoom.us and using Meeting ID **847 2674 1872** with the passcode **182913**.

The meeting can also be accessed using a telephone by dialling one of the following numbers (0131 460 1196 or 0203 051 2874 or 0203 481 5237 or 0203 481 5240). The meeting will be recorded in accordance with our policy on filming.

The meeting will commence at approximately 7.30pm, directly following the closure of the Annual Parish Meeting.

This is a public meeting and all are welcome.

Yours faithfully

Sarah Kyle
Clerk and Responsible Financial Officer

Agenda

- 1. Apologies for absence:** to receive 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 19th January 2021**

To approve the accuracy of the [attached minutes](#). Minutes to be physically signed following the meeting.
- 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 an update with any matters arising from the publication of the survey
 - 5.3 Delegation and Pandemic Working Arrangements**

To consider arrangements for potential face-to-face meetings and to consider adopting the updated written delegation scheme – [attached](#)

5.4 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

5.5 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

5.6 Internal Auditor

To consider the continuing appointment of Mrs P Cronin as internal auditor for the financial year 2019/20 and until further notice

5.7 Fidelity Insurance Guarantee

To consider the adequacy of the above

5.8 Local Government Reform

To consider the Parish Council response to the above consultation – [previously circulated via email](#)

6. Finance Matters

6.1 Payments

To ratify payments below and to note the [attached budget update/bank reconciliation](#)

- Sarah Kyle, February Salary, £229.52
- HMRC, February PAYE, £57.20
- Sarah Kyle, Reimbursements for stamps £137.70
- Sarah Kyle, March Salary £229.32
- HMRC, March PAYE £57.40
- Right Print, The Gill printing, £105.00
- Stanwix Rural Parish Council, Contribution to Zoom subscription for previous year, £30.00

6.2 Receipts

To note the receipt of £15.00 towards The Gill (donation) from Saving Green Grounds Maintenance

7. Highways Matters

7.1 Updates

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

7.2 Himalayan Balsam

To consider any update following the Annual Parish Meeting

7.3 Grass Cutting

To consider the quotation for grass cutting arrangements in 2021

8. Planning Matters:

21/0011 3 Netherfield, Kirklington, Carlisle, CA6 6DU - Demolition Of Existing Side Extension And Detached Garage; Erection Of Two Storey Side/Rear Extension And Ground Floor Rear Extension To Provide Workshop, Utility, Living Room And Kitchen/Dining Room On Ground Floor With 2no. Bedrooms Above (Revised Application)

To note that permission has been granted

21/0187 Chapel House, Kirklington, Carlisle, CA6 6DS - Variation Of Condition 2 (Approved Documents) Of Previously Approved Permission 18/0521 (Change Of Use Of Redundant Agricultural Storage Building/Barn Into 1no. Dwelling) To Increase Width Of Extension; Move Internal Staircase; Alter Internal Layout; Change French Windows & Alter Rooflights

To consider the Parish Council response

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 26th April 2021

10. Date of Next Meeting

To resolve that the Annual Meeting of the Parish Council will be held on Tuesday 4th May at 7.45pm. Please note the change of date and time. The meeting will be held virtually on Zoom.

HETHERSGILL PARISH COUNCIL

Minutes of a Virtual Meeting held on Tuesday 19 January 2021 at 7.30pm

Present Cllrs A Sisson (Chair), Cllrs S Barrett, F Heaton, A Gash, M Irving, A Oswin, A Smith, and C Williams.

In Attendance City Cllr D Shepherd. City/County Cllr J Mallinson. One member of the public. The Clerk, S Kyle.

ACTION

994/21 Apologies for Absence

No apologies were received.

995/21 Request for Dispensations and Declarations of Interest

No declarations of interest were made and no requests for dispensations had been received.

996/21 Minutes of a Meeting of the Parish Council held on 17th November 2020

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

997/20 Public Participation

City Cllr D Shepherd reported a drive to combat dog fouling/littering using leaflets; Cllr Sisson to collect some for use within the parish. Mobile CCTV cameras, including in patrol vehicles, are also available where littering is a major problem.

Members of the public were reminded that they are welcome to attend the meeting, although it would be helpful to confirm proposed attendance with the Clerk in advance where practicable.

998/20 Administrative Matters

998.1 Play Area Provision in the Parish

It was reported that a letter had been sent to the Parish Hall Committee to ask for consideration that the grassed area be used for a play area. Due to COVID, the Committee are not currently meeting therefore the matter will be considered further when a response is obtained.

998.2 Broadband

It was reported that new fibre cables have been laid and telegraph poles installed and are waiting for connections to be made. This will be publicised. City Cllr Shepherd reported that he had contact details for the County Council who can progress issues directly with Open Reach.

998.3 Parish Survey

A draft copy of the survey had been circulated to Cllrs prior to the meeting. Thanks were given to Cllr Irving for the huge amount of work undertaken in compiling the results and writing the report. A brief overview of key points was presented; items of particular interest discussed included park and ride bus availability, book club, cinema nights, local history, noticeboards, and mobile shop provision.

It was agreed that sharing the main points of the survey with the parish was essential and determining which actions the Parish Council need to undertake should be determined before other actions are shared with appropriate local groups, such as the social committee.

Resolved to share the results with ward members and on Facebook, the website and to compile the results into a special edition of The Gill to ensure the community are given feedback. Broadband, noticeboard policy and the Border Rambler updates to be included along with details of local sellers, such as milk deliveries. A short paragraph regarding parish precept and council tax also to be included as well as details of COVID local help organisations, such as SHINE and Brampton Acting Together.

**MI
SK**

Signed (Chairman).....

16 March 2021

City Cllr Shepherd to discuss the Penton park and ride scheme and Hallbankgate community shop and report back.

CW

998.4 VE Day Celebrations

Resolved that any celebrations be postponed in place of the Queen's Platinum Jubilee celebrations in 2022; it was felt this was the only sensible option given the uncertainty of social events due to the pandemic. It was noted this will mean that the Hallburn windfarm grant will be cancelled.

Resolved that Hallburn Windfarm Grant Scape administrators be notified that the celebrations will not go ahead until 2022.

999/21 Finance Matters

999.1 Payments

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

- Sarah Kyle, December Salary, £229.32
- HMRC, December PAYE, £57.40
- Sarah Kyle, Reimbursements for new defibrillator pads/battery £89.28
- Sarah Kyle, January Salary £229.32
- HMRC, January PAYE £57.40

A budget summary, with expenditure to date against budget, was circulated alongside the agenda. The balance at bank on 31 December 2020 was £10,099.67.

001/21 Highways Matters

001.1 Updates

An update was provided regarding the report received regarding manure on the road and a foul smell adjacent to Sykehead Farm; the matter was in the hands of the local authority although it was noted that little action would be possible. A suitable update will be provided in the next Gill.

Cllr Heaton reported that deep potholes on the road past Riggfoot (U1081) were causing problems. The matter is to be reported directly to Highways. It was noted the road is subject to flooding also. County Cllr Mallinson offered to investigate if the road is down for resurfacing in the future but cautioned it could be many years away.

FH

002.2 Himalayan Balsam

A report for suggested action had been circulated alongside the agenda for members consideration following consultation with local charities.

Resolved that a spokesperson from Eden Rivers Trust be invited to a special meeting, to begin at 7pm prior to the next Council meeting, to discuss the establishment of a volunteer group to remove the Balsam from agreed areas. The public meeting will be advertised in the Gill and on Facebook.

City Cllr D Shepherd, County/City Cllr J Mallinson and one member of the public left the meeting at 8.37pm.

002.3 Grass Cutting

Resolved that W & E Routledge be approached to resume grass cutting at Sand Hole and on the Highways owned piece of grass adjacent to the crossroads.

SK

002/21 Planning Matters

20/0649 Barnlodge, Kirklington, Carlisle, CA6 6DX - Erection of Single Storey Rear Extension to Provide Kitchen, Lounge, Utility, WC And Hall Together with Change of Use of Agricultural Field to Domestic Curtilage

Signed (Chairman).....

16 March 2021

Noted that permission has been granted.

20/0728 The Square, Kirklington, Carlisle, CA6 6DN - Erection of Roof Over Livestock Gathering Area and Feed Passage

Noted that permission has been granted.

20/0834 Rose Cottage, Uppertown, Kirklington, Carlisle, CA6 6BD - Proposed Rear Extension to Provide Annexe Accommodation Comprising Living Room & W.C. On Ground Floor With 2no. Bedrooms & 1no. Bathroom Above (Revised Application)

Noted that the Parish Council responded under delegated powers with “no representations”

21/0011 3 Netherfield, Kirklington, Carlisle, CA6 6DU - Demolition of Existing Side Extension and Detached Garage; Erection of Two Storey Side/Rear Extension and Ground Floor Rear Extension to Provide Workshop, Utility, Living Room and Kitchen/Dining Room on Ground Floor With 2no. Bedrooms Above (Revised Application)

Resolved to respond with no representations.

003/21 Councillor Matters

No additional matters were raised.

004/21 Date of Next Meeting

Resolved that the next online meeting of the Parish Council be held on Tuesday 16th March 2021 at 7.30pm.

There being no further business the Chairwoman closed the meeting at 8.53pm.

Signed (Chairman).....

16 March 2021

Hethersgill Parish Council

Scheme of Delegation to the Clerk

Notes:

1. Standing Orders are reviewed annually; this document is supplementary to those.
2. Local Councils may delegate decisions to a committee, a paid officer, or any other local authority.
3. No Parish Councillor may take decisions for the Council independently; all Parish Council decisions must be by way of the full council, a committee or the Clerk.
4. Delegation for urgent business is a necessity in this fast-changing age and is included below.
5. The Parish Council's Standing Orders and Financial Regulations are based NALC models.
6. The Clerk, as the Council's 'Proper Officer', is also the council's Responsible Financial Officer (RFO).
7. The Clerk is the only paid officer; there is no other specifically identified individual who can be delegated to act on the Clerk's behalf in their absence or if the Clerk is an interested party.
8. This scheme of delegation is not comprehensive and is subject to being implemented in accordance with the law, the Council's Standing Orders and Financial Regulations.

Service area	Function
Audit	To maintain a continuous internal audit that is to be available for members to review on an annual basis.
Communications	To deal with all press and public relations in consultation with members on behalf of the Council.
Consultations	After consultation with a minimum of 3 councillors, a summary response will, where practicable, be circulated to all Councillors for comment prior to submission to the issuing body, by the Clerk. All responses made will be noted and ratified at the next full Council meeting.
Contractors	To liaise with, and be the first point of contact for, all contractors appointed by the Council.
COVID-19 and similar pandemics	In response to the Covid-19 outbreak in the UK and if it is not possible to convene a meeting of the council in a reasonable time, the Clerk shall have delegated authority to make decisions on behalf of the Council where such decision cannot reasonably be deferred and must be made to comply with a commercial or statutory deadline. The delegation does not extend to matters expressly reserved to the Council in legislation or in its Standing Orders or Financial Regulations. Any decisions made under this delegation must be recorded in writing and must be published in accordance with the relevant regulations.
Decisions	To take all necessary action, including signing any document, necessary to give effect to any decision of the Council and its scheme of delegation.
Elections	To notify the Returning Officer of all casual vacancies arising in the membership of the Council as required by statute and to liaise with them regarding any statutory notices, electoral arrangements, and co-option.
Emergency planning	<ol style="list-style-type: none"> 1. To lead the Council's response in the case of a local major emergency in consultation with and/or under the direction of the Emergency Planning Officers of the county & city councils. 2. To report to Council issues concerning emergency planning to facilitate and enable an appropriate response in the event of a local emergency.

Hethersgill Parish Council

Scheme of Delegation to the Clerk

Finance	<ol style="list-style-type: none"> 1. If required, and dependent on banking arrangements, to manage timely transfer of funds between the Council's bank accounts in order to maintain adequate cash-flow and in accordance with the Council's investment policy. 2. To maintain adequate insurance cover for the Council's activities and assets. 3. To act as Responsible Finance Officer for the purposes of the Accounts & Audit Regulations. 4. To present accounts for payment following Council sanction. 5. To provide a draft budget to the Council for the forthcoming year and forecast for future years. 6. Other delegations in accordance with financial regulations. 7. To arrange for payments to be made when it is not possible to sanction them at a scheduled council meeting or an extraordinary meeting. Any such payments to be recorded at the next Council meeting.
Data Protection and Freedom of Information	<ol style="list-style-type: none"> 1. To have overall responsibility for the Council's publication scheme 2. To be responsible for applying the requirements of the Freedom of Information Act, Data Protection Act and General Data Protection Regulation.
Health, safety, and wellbeing	<ol style="list-style-type: none"> 1. To arrange for and keep the Council's schedule of risk assessments up to date. 2. To take all necessary action to implement actions identified to mitigate risks in the workplace and on Council property. 3. To be the responsible officer for all safety purposes prescribed by law.
Information and Communications Technology	<ol style="list-style-type: none"> 1. To be responsible for the provision and management of information and communication technology provided. 2. To report on need for replacement of out-dated equipment and the purchase of new equipment. 3. To be responsible for the Council's website and any other online presence, along with other Councillors where appropriate.
Land and property	<ol style="list-style-type: none"> 1. To purchase necessary goods and supplies. 2. To maintain the Council's offices and property. 3. To adjust grass cutting frequencies in relation to the maintenance of the various open areas for which the Council is responsible.
Meetings	<ol style="list-style-type: none"> 1. To arrange and call meetings of the Council, committees and working groups as and when expedient in consultation with the Council's Chairman. 2. To follow government guidance on holding meetings in times of national emergency (see also COVID-19). 3. The Clerk to facilitate regular informal discussions where necessary between Council members, and City and County Councillors where appropriate (via telephone, email or other electronic means) when it is not possible to hold meetings for a prolonged period of time.
Planning Applications	After consultation with a minimum of 3 councillors, a summary response will be circulated to all Councillors for comment prior to submission to the issuing body, by the Clerk. Any response made will be noted and ratified at the next full Council meeting.
Proper Officer	To act as Proper Officer for the purposes set out in Standing Orders and for all other purposes prescribed by law.
Standing Orders	<ol style="list-style-type: none"> 1. To adhere to the Standing Orders of the Council. 2. To arrange for an annual review.

Hethersgill Parish Council

Scheme of Delegation to the Clerk

Urgent business

1. Urgent decisions required between scheduled meetings are delegated to the Clerk in consultation with the Council's Chairman.
2. Wherever possible members will be given 48 hours' notice of any urgent decision the Clerk needs to take, for them to make their views known (notwithstanding the Clerk in consultation with the Chairman may take any action they deem as extremely urgent immediately).
3. In the absence of the Clerk or if the Clerk is an interested party, s/he will be substituted by an appropriate substitute from outside the Council, ideally a Clerk from within the same district. The Council's Chairman will arrange a substitute Clerk in conjunction with the Clerk (where possible) and with guidance from Carlisle City Council and CALC.
4. In the absence of the Council's Chairman, or if the Council's Chairman is an interested party, s/he will be substituted by the Vice Chairman or, where the Vice Chairman is unavailable or where there is no Vice Chairman, by a member of the Council elected by the majority of the remaining members. In the event of a tie between members, the tied member with the longest service as a Parish Councillor will substitute the Chairman.
5. Decisions made under this delegation will be reported to and minuted at the next Council meeting.
6. Under this delegation, where appropriate, the Clerk may conclude that an extraordinary meeting of the Council be called to deal with the urgent matter.
7. When it is not possible for members to discuss issues at a scheduled Council meeting or an extraordinary meeting, members may confer (in person, by telephone, email or other electronic means) and the outcome of this discussion will be conveyed to the Clerk by email for a decision to be made.

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 16 March 2021 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 16 March 2021	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 2021

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 Councils 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 2020/21

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 2020 to 31st March 2021

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 16 March 2021

Hethersgill Parish Council

Risk assessment and management (financial) for the period 1st April 2020 to 31st March 2021

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 2020 to 31st March 2021

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

Hethersgill Parish Council

Income and Expenditure against Budget 2020/21

		Budget 2020 21	May	July	Sept	Nov	Jan	Mar	Total	%	Total
Income											
Brought Forward		£ 6,965.38							£ 6,965.38		£ 5,734.73
Precept		£ 7,000.00	£ 7,000.00						£ 7,000.00	100%	£ 7,000.00
CTRS Grant		£ -							£ -	-	£ -
Grants	Cumbria County Council								£ -	-	£ -
	Carlisle City Council								£ -	-	£ -
	Others				£ 750.00				£ 750.00	-	£ 171.90
Gill Adverts							£ 15.00		£ 15.00	-	£ -
VAT Reclaim									£ -	-	£ -
Other									£ -	-	£ -
TOTAL		£ 7,000.00	£ 7,000.00	£ -	£ 750.00	£ -	£ 15.00	£ -	£ 7,765.00	111%	£ 7,171.90
Expenditure											
Clerk	Gross Salary	£ 3,413	£ 557.76	£ 557.76	£ 557.76	£ 620.48	£ 573.44	£ 286.72	£ 3,153.92	92%	£ 3,346.56
	Expenses & Subs	£ 9	£ 11.00						£ 11.00	122%	£ 7.00
Administration	CALC Membership	£ 136	£ 134.69						£ 134.69	99%	£ 132.45
	Data Protection	£ 35				£ 35.00			£ 35.00	100%	£ 35.00
	Postages/Stationary/Misc	£ 100	£ 35.00		£ 57.89		£ 31.19		£ 124.08	124%	£ 88.91
	Equipment	£ 100							£ -	0%	£ 100.00
The Gill		£ 420				£ 326.18		£ 105.00	£ 431.18	103%	£ 395.74
Donations	Parish Hall	£ 500							£ -	0%	£ -
	Church	£ 500							£ -	0%	£ 500.00
	GNAA	£ 200					£ 200.00		£ 200.00	100%	£ 200.00
	Social Committee	£ 1,000							£ -	0%	£ -
	Others	£ 200							£ -	0%	£ -
Insurance		£ 230	£ 218.00						£ 218.00	95%	£ 218.00
Audit									£ -	-	£ -
Training		£ 80	£ 50.00						£ 50.00	63%	£ -
Website		£ 66	£ 20.00				£ 66.00		£ 86.00	130%	£ 97.00
Projects	Sandholes								£ -	-	£ -
	Broadband								£ -	-	£ -
	Parish Hall								£ -	-	£ -
	Others	£ 1,000							£ -	0%	£ 171.90
Grants Payable	Parish Hall (CCC & City Council)				£ 750.00				£ 750.00	-	£ -
Maintenance	Includes carry-forward	£ 100					£ 74.40		£ 74.40	74%	£ 78.00
Grass Cutting	Includes carry-forward	£ 160							£ -	0%	£ 216.90
Contingency		£ 250							£ -	0%	£ 211.50
Ringfenced Transparency		£ -							£ -	0%	£ 21.00
VAT Incurred		£ -				£ 11.00	£ 14.88		£ 25.88	-	£ 121.29
TOTAL		£ 8,500	£ 1,026.45	£ 557.76	£ 1,365.65	£ 992.66	£ 959.91	£ 391.72	£ 5,294.15	62%	£ 5,941.25

Bank Reconciliation 28.02.21

Brought Forward	£	6,965.38
Total Receipts	£	7,765.00
Total Expenditure	£	5,294.15
Balance 28.02.21	£	9,436.23
Bank Balance 28.02.21	£	9,436.23