

ANNUAL BUDGET 2016-17

	Budget 2015/16	Actual 2015/16	Budget 2016/17	To date
PAYMENTS (inc VAT)				
Administration	1,000	581	500	436.33
Insurance & Subscriptions	550	525	550	538
Wages	1,579	1,579	1,579	1,382
Training	285	-	1,000	-
Cemetery	1,000	660	1,000	922
Village Environment	1,249	387	1,000	-
S137 Donations	200	17	200	75
Capital Projects	1,500	-	900	-
Defibrillators	-	-	350	-
	7,363	3,751	6,199	3,353

RECEIPTS				
Bank Interest	45.00	44.42	45	30.90
EDC Precept	3,813	3,813	3,777	3,777
Council Tax Reduction	142	142	89	89
Cemetery	470	750	470	925
Wayleave	-	75	75	75
Defibrillators				1,300
Administration - HoEDT refund				140
VAT Refund	150		150	129
	4,620	4,824	4,606	6,466

SUMMARY				
Income (inc VAT)	4,620	4,824	4,606	6,466
Expenditure (inc VAT)	7,363	3,751	6,199	3,353
Net Total	- 2,743	1,073	- 1,593	3,113

	Balance b/f 1 April 2015	Balance b/f 1 April 2016	Current balance
Current Account	1,264	229	1,125.52
Instant Access	1,137	3,101	5,467.31
High Interest Deposit Account	2,294	2,328	2,359.03
Less uncleared cheques			70.99
Total Balances	4,695	5,658	8,880.87

Payments since last meeting					Amount
Date	Cheque	Payee	Item		
08/11/2016	506	June Watson	Clerk's Expenses		24.71
08/11/2016	507	Murton Parish Institute	Annual hire		150.00
18/11/2016	508	Dr L Morgan			
04/12/2016	509	Heatons Office Solutions	Refund of grave space reservation fees		40.00
05/12/2016	510	June Watson	Printer ink		45.72
05/01/2017	511	June Watson	Clerk's salary		106.30
17/01/2017	513	Frank Price	Reimbursement - website hosting		65.99
17/01/2017	512	HMRC	PAYE Sept-Oct 2016		79.80
25/01/2017	514	CALC	Clerks' Forum		5.00
					623.82

Receipts since last meeting					Amount
Date	Cheque	Payee	Item		
22/11/2016	Cheque	HoEDT	Refund of monies contributed		140.01
23/12/2016	Cheque	Electricity North West	Wayleave payment		74.62
04/01/2017	Cheque	Glyn Jones	Interment - AW Dodgson		300.00
					514.63

Payments due before next meeting - for approval (estimated)					Amount
Date	estimate	Payee	Item		
05/02/2017	estimate	June Watson	Clerk's salary		106.30
February	estimate	S Alderson	Noticeboard repair		150.00
February	estimate	R Schug	Cemetery tree maintenance		150.00
February	estimate	EDC	Connection for Murton defib		800.00
February		Clerk's Expenses	Includes purchase of hard drive		86.20
March		Clerk's Salary - March			106.30
April		Clerk's Salary - April			106.30
April		HMRC	PAYE Nov-Jan		79.80
May		Clerk's Salary - May			106.30
					1,584.90

Defibrillator Maintenance Fund (see relevant lines in Payments & Receipts above)			Balance
16/05/2016	Donation from First Responders		500.00
06/02/2017	PC Meeting - no expenses to report		500.00

Internal Audit - Parish Councillor

Date 30.01.17

Parish Clerk

June L. Watson 30.01.17

Chair of Meeting Barbara L. Gowen, 06.02.17

	OUT TURN 2015/16	BUDGET 2016/17	ACTUAL TO DATE	FORECAST OUT TURN	FORECAST OUT TURN NOTES 2016/17	PROPOSED BUDGET 2017/18	PROPOSED BUDGET NOTES
EXPENDITURE							
Administration	581	500	436	523	Hard drive purchase	500	Continue to build election expense budget
Insurance & Subscriptions	525	550	538	538		550	
Wages	1,579	1,579	1,382	1,595		1,595	
Training	-	120	-	-		120	
Cemetery	660	1,000	922	1,072	Tree maintenance	1,000	
Village Environment	387	1,000	-	200	Bench maintenance, noticeboard repair	1,000	
S137 Donations/expenditure	17	200	75	75		200	
Capital Projects	-	900	-	-	Contribution to purchase of defibrillator not required	-	??
Defibrillators	-	350	-	800	EDC connection costs for Murton defib	150	Average annual running cost x 2
TOTAL EXPENDITURE	3,749	6,199	3,353	4,802		5,115	

INCOME							
Bank Interest	42	45	31	40		40	
EDC Precept	3,813	3,777	3,777	3,777		3,866	
Council Tax Reduction	142	89	89	89		65	
Cemetery	750	470	925	1,225	Feb internet	470	
Wayleave	75	75	-	75		75	
VAT Refund	-	150	129	299	2015/16 VAT refund received this FY	150	
Donation	-	-	-	-		-	
Defibrillators	-	-	1,300	1,300	Donations from First Responders to cover EDC connection costs and future running costs	-	
TOTAL INCOME	4,822	4,606	6,251	6,805		4,666	
SURPLUS/DEFICIT	1,073	1,593	2,898	2,003		449	

END OF YEAR	2015/16	2016/17	2017/18
Balance at the Bank @ 01/04/16	4,695	4,695	4,695
Add income	6,805	6,805	6,805
Less Expenditure (inc VAT)	11,500	11,500	11,500
Estimated Balance @ 31/03/17	4,802	4,802	4,802
Estimated Balance at the Bank @ 01/04/17	6,698	6,698	6,698

Estimated Balance at the Bank @ 01/04/17	6,698
Add estimated income	4,666
Less proposed expenditure (inc VAT)	11,364
Estimated Balance @ 31/03/18	5,115
Estimated Balance at the Bank @ 01/04/18	6,249

PROPOSED PRECEPT	2013/14	2014/15	2015/16	2016/17
Total needed to meet proposed budget:	£ 3,866.00	£ 3,866.00	£ 3,866.00	£ 3,866.00
Deduct EDC Council Tax Reduction:	£ 65.00	£ 65.00	£ 65.00	£ 65.00
Precept	£ 3,801.00	£ 3,801.00	£ 3,801.00	£ 3,801.00
Council Tax Base for Murton (to calculate amount per household, divide proposed precept by CTB)	£ 146.11	£ 146.11	£ 146.11	£ 146.11

Council Tax Base Rate	Household
2013/14	140.88
2014/15	141.56
2015/16	145.64
2016/17	146.31

Figures in red are precept figures required by EDC
 Columns with grey background are 2016/17 figures
 Columns with yellow background are 2017/18 figures

Note
 Year end predictions include ring fenced funds for defibrillator
 Donation from FR for maintenance & replacement parts
 This will be noted in future quarterly summaries

£500.00

Barbara I. Gowan

Chair's Signature
 Date

Murton Parish Council's risk management policy follows guidance set out in the Practitioner's Guide. This document provides the practical interpretation of that policy, i.e. it examines and analyses all areas of the Council's practices and areas of operation to identify and record any potential risks inherent in the place, procedures or practices, the level of risk, determine what steps are necessary and practical to reduce or eliminate the risks, by whom and when.

MANAGEMENT AND FINANCIAL

Subject	Risk(s) identified	Risk Level H/M/L	Management and control of risk	Responsible person & action	Requires Action Feb 2017
Legal powers	Illegal activity or payments	L	All actions by Council resolved and minuted at Parish Council meetings. Advice sought from CALC or Monitoring Officer for unusual action.	Clerk/RFO verify	None
Insurance	Adequately covers range.	L	Annual review. Periodic review if circumstances change.	Clerk/RFO verify	Review & include in budget
	Compliance.	L	Meets legal requirements. The Council currently has cover for – employer liability, public liability, fidelity guarantee, money, legal expenses, personal accident and property damage. Conditions reviewed annually.	Clerk/RFO verify	
	Fidelity cover adequate.	M	Reviewed annually.	Clerk/RFO verify	
Standing Orders	Compliance.	L	Copies of standing orders provided to all councillors and Internal Auditor. Standing orders reviewed biennially or as legislation changes. Current Standing Orders (NALC model) adopted 9 May 2016. Minute 22/16/1.	Clerk/RFO/Council verify	None
Members' Interests	Not registered.	L	Annual scheduled opportunity to update Register of Interests. Additional reminders.	Member verify	None
	Not declared; decisions challengeable; loss of reputation.	L	Reminder to declare on all agendas.	Member verify	None
	Conflict of interests.	M	Register of interests updated and information forwarded to EDC.	Member verify	If new councillor
Annual audit return	Accuracy, deadline missed, notices not displayed	L	Financial controls in place to govern preparation of accounts, year-end practices, display of legal notices and Internal Audit, all of which are properly scheduled.	Clerk/RFO/Council verify	None

Barbara L. Gowen
06/02/17

Subject	Risk(s) identified	Risk Level H/M/L	Management and control of risk	Responsible person & action	Requires Action Feb 2017
Agendas/Minutes/ Notices/Statutory documents	Accurate & legal.	L	Agendas, summons & minutes are produced in the prescribed manner and timescale following NALC guidelines and meeting legal requirements. Minutes are approved and signed at next Council meeting.	Clerk/RFO verify	None
Freedom of Information Act	Policy.	L	The Council adopted the revised model publication scheme for Local Councils and the Guide to Published Information on 26 May 2012. Updated following implementation of the Transparency Code. 9 May 2017 Minute 22/16/4.	Clerk/RFO verify	None
Precept & Budget	Provision	L	Access to Guide to Published Information publicised. Requests for information recorded.	Clerk/RFO verify	None
	Adequacy of precept.	M	Precept arrived at by strong budgetary process by full council, includes indicative estimates for any new projects/items. Draft budget agreed at meeting in November, agreed in February and minuted. Monthly budget monitoring; quarterly reports to Council.	Clerk/RFO/Council verify	None
Financial regulations	Requirement not submitted to /received from EDC	L	Checked by Clerk/RFO	Clerk/RFO verify	None
	Illegal, inadequate or irregular regulations.	L	Council follows the NALC guidelines prescribed in <i>Governance and Accountability in Local Councils in England and Wales: A Practitioner's Guide</i> . Financial regulations reviewed biennially or when changes necessitate. Updated 6 January 2009. Reviewed 9 May 2016. Minute 22/16/2.	Clerk/RFO verify	None
Council and Financial records	Inadequate records.	L	Updated and checked weekly by Clerk/RFO; annual internal audit. Meeting held prior to PC meeting with Clerk & Councillor to check accounts.	Clerk/RFO verify	None
	Loss of records through theft, fire, water damage or corruption of computer	L	All paper records are stored at Clerk's home in locked metal filing cabinet. All records computerised, password protected with monthly back-up on external hard drive which is stored in filing cabinet. Records reviewed periodically for transfer to Cumbria Archives.	Clerk/RFO verify	None
Cash	Loss through theft or dishonesty.	L	There is no petty cash. Any cash transactions are fully receipted. Clerk's expenses paid for by cash are reimbursed and paid by cheque. Fidelity guarantee cover reviewed twice yearly.	Clerk/RFO verify	None

Subject	Risk(s) identified	Risk Level H/M/L	Management and control of risk	Responsible person & action	Requires Action Feb 2017
Reserves	Adequate	L	Reviewed at budget setting.	Continue to maintain	None
Salaries & associated costs	Error in payment.	L	Check to minute.	Member verify	None
	Error in tax & NI deducted.	L	Council uses the software provided by HMRC, calculations of tax and NI done automatically after first input of employer/employee details.	Clerk/RFO verify	None
	Error in hours paid.	L	Check to timesheet/contract.	Member verify	None
	Error in rate of pay.	L	Check to contract. Regular annual review of rate of pay and increases.	Member verify	None
	HMRC payments missed or delayed or inaccurate.	L	HMRC software reliably prompts and calculates quarterly payments. Online filing credit indicates accuracy & deadline compliant.	Clerk/RFO verify	None
Clerk	HMRC Annual Returns not filed on time.	L	HMRC reminder; scheduled procedure for Clerk/RFO. Online filing credit indicates compliance.	Clerk/RFO verify	None
	Loss of key person.	L	Hours, health, early departure, etc. – Council sensitive. The clerk should be provided with relevant training, reference materials, access to assistance and legal advice (CALC).	Council verify	Drafting of task list and annual timetable in progress
	Fraud by staff.	L	Fidelity guarantee insurance in place & reviewed. Insurance conditions met.	Council verify	None
Grass cutting	Uninsured contractor.	M	Contractor's public liability insurance verified before offer of contract.	Clerk/RFO/Council verify	None
	BACS payments not entered in accounts.	L	Financial controls re banking and reconciliation strictly followed. Monthly bank reconciliation completed and statement of accounts and reconciliation presented to Council quarterly.	Clerk/RFO/Council verify	None
Payments	Cheques not banked.	L	Fidelity guarantee insurance reviewed twice yearly.	Clerk/RFO/Council verify	None
	Cash not banked.	L	Fidelity guarantee insurance reviewed twice yearly.	Clerk/RFO/Council verify	None
	Goods billed but not supplied.	L	Financial regulations cover placing and tracking of order, approved by Council at quarterly meetings.	Clerk/RFO verify	None
	Goods lost in transit.	L	Clerk/RFO tracks and reports to supplier.	Clerk/RFO verify	None

Subject	Risk(s) identified	Risk Level H/M/L	Management and control of risk	Responsible person & action	Requires Action Feb 2017
	Incorrect invoicing.	L	Financial regulations require Clerk/RFO to check pricing & VAT.	Clerk/RFO verify	None
	Incorrect cheques.	L	Council approve list of payments at quarterly meetings.	Members verify	None
	Unpaid invoices leading to legal action.	L	Financial regulations cover regularity of payments and authorisation of Clerk/RFO via Chairman. Internal audit checks.	Clerk/RFO verify	None
Grants received	Inability to complete project within time limit.	L	Project managed and monitored by Clerk/RFO, regular consultation with grant body.	No grants at present	None
	Withdrawal of grant.	L	Clerk/RFO checks terms and conditions.		
	Claims procedure.	L	Council work within terms and conditions of grant. Clerk/RFO checks for payment within grant timescale.		
	Receipt of grant when due.	L	Clerk/RFO check & report to Council quarterly.		
	Power to pay.	L	Clerk/RFO provides legal basis for use of specific powers. CALC or Monitoring Officer consulted if necessary. Section 137 payments regulated by law & recorded separately.	Clerk/RFO verify	None
	Authorisation of Council to pay. Conditions not agreed.	L	Council process of approval of grants, including authorisation of payments, minuted.	Clerk/RFO/Council verify	None
Cemetery charges	Grave allocation.	M	Burial register updated regularly. Forms completed. Register completed.	Clerk/RFO verify	None
	Interment, plot reservation, memorial, fees.	L	Payments banked promptly. Quarterly budget statements to Council. Charges reviewed at budget preparation.	Clerk/RFO/Council verify	None
Councillors' allowances	Overpaid.	L	Claim form and minute.	None paid at present	None
	Income tax liability.	M	Check with HMRC.		
Election costs	Not budgeted. Underestimated	L	Reviewed and approved at budget by Council. Check EDC's rate.	Clerk/RFO verify	None
VAT	Reclaiming	L	Financial controls cover checking of invoices and accounting for VAT charged. Annual VAT reclaim.	Clerk/RFO verify	None

EVENTS

Subject	Risk(s) identified	Risk Level H/M/L	Management and control of risk	Responsibility/staff action	Requires Action Feb 2017
Meetings	Location adequacy, health and safety	L	Meetings are held in Murton Institute. Premises and facilities are considered to be adequate by the Clerk, Council and for members of the public to who attend from a health, safety, accessibility and comfort aspects.	Clerk/RFO/Council verify	None

PHYSICAL ASSETS

Subject	Risk(s) Identified	Risk Level H/M/L	Management and control of risk	Responsibility/staff action	Requires Action Feb 2017
Physical Assets	Loss or damage	M	Annual review. Asset register updated May 2015 with photographic record. Minute 24/15	Clerk/RFO/Members verify	None
Cemetery	Loss or damage.	M	Recorded inspection of headstones, boundary walls and paths quarterly. Maintenance carried out regularly. Records filed.	Clerk/RFO/Members verify	Inspection due
	Damage to third party property/individuals.	M	Public liability insurance in place & reviewed annually.	Clerk/RFO verify	None
War Memorial	Loss or damage.	L	Insured. Inspection recorded. Maintenance as necessary.	Clerk/RFO/Members verify	Inspection due
	Damage to third party property/individuals.	L	Public liability insurance in place & reviewed annually.	Clerk/RFO verify	None
Water troughs & supply system at Hilton & Murton	Loss or damage.	L	Recorded inspection annually, maintenance implemented as necessary and costs met from reserves. Council decision not to insure.	Clerk/RFO/Members verify	Inspection due
	Damage to third party property/individuals.	L	Public liability insurance in place & reviewed annually.	Clerk/RFO verify	None
Bus shelters	Loss or damage.	L	Recorded inspection annually. Maintenance carried out regularly as needed. Insurance reviewed annually.	Clerk/RFO/Members verify	Inspection due
	Damage to third party property/individuals.	L	Public Liability insurance reviewed annually.	Clerk/RFO/Members verify	None
Notice boards, seats, litter bins, Murton middle green barrier	Loss or damage.	L	Recorded inspection twice annually. Asset register updated. Maintenance carried out regularly as needed. Council decision not to insure.	Clerk/RFO/Members verify	None
	Damage to third party property/individuals.	L	Public Liability insurance reviewed annually.	Clerk/RFO/Members verify	None
Council owned land	Loss or damage.	M	All land registered. Records kept. Inspected annually.	Clerk/RFO/Members verify	Inspection due
	Damage to third party.	L	Public Liability insurance reviewed annually.	Clerk/RFO/Members verify	None

APPENDIX TO PARISH COUNCIL MEETING AGENDA - 6 February 2017		
CORRESPONDENCE RECEIVED - 29 October 2016 to 30 January 2017		
Received	Sender & Details	Format
31-Oct	EDC - Invitation to Chairman's Carol Service - 12 December	Circulated
01-Nov	Cumbria CVS E-Bulletin	E-mail
04-Nov	Eden Brows Update 22	E-mail
04-Nov	Open Gardens - invitation to take part	E-mail
04-Nov	Healthwatch Cumbria Chatty Van dates	Circulated
04-Nov	ACT Gazette Newsletter	Circulated
07-Nov	CALC - Information from NALC about assets	E-mail
07-Nov	Cumbria CVS - Supervision and Appraisal training	E-mail
07-Nov	Appleby Police Newsletter	Circulated
08-Nov	Healthcare for the Future Newsletter	Circulated
11-Nov	Eden Brows Update 2e3	E-mail
14-Nov	Healthcare for the Future - Invitation to deliberative events	Circulated
09-Nov	EALC - Minutes from 10.10.16 meeting	Circulated
12-Nov	Information from K Dakin re crime in Murton	Circulated
15-Nov	Cumbria CVS - Events and Training Update	E-mail
17-Nov	Healthcare for the Future - invitation to stakeholder update events	Circulated
18-Nov	Eden Brows Update 24	E-mail
11-Nov	Enquiries from Broughton PC: creation of burial grounds, allotments	E-mail
22-Nov	CALC Circular November 2016	Circulated
18-Nov	CALC - Information from NALC about Dependent Carers' Survey	Circulated
22-Nov	CALC - Environment Agency work in Cumbria	Circulated
23-Nov	CALC - Cumbria in Bloom AGM & Trustees Report 2016	E-mail
23-Nov	Healthcare for the Future - stakeholder consultation events	E-mail
25-Nov	Pennine Journey Supporters Club update	E-mail
25-Nov	Eden Brows update 25	E-mail
01-Dec	CALC - Free Business Resilience workshop	E-mail
02-Dec	Eden Brows 26	E-mail
02-Dec	Evens at SLCC - Practitioners' Conference	E-mail
02-Dec	CALC - NT Beatrix Potter Awards	Circulated
03-Dec	Appleby Police Newsletter	Circulated
01-Dec	CALC - Developing your skills programme Jan to June 2017	Circulated
06-Dec	Cumbria CVS E-Bulletin	E-mail
06-Dec	CALC - Request to increase uptake of Fibre Broadband in Cumbria	E-mail
06-Dec	Kirkby Stephen Town Council rep on 563 Group re withdrawn bus service	E-mail
08-Dec	CALC - Request for councillors to sign letter about Success Regime consultation	Circulated
12-Dec	Healthcare for the Future Newsletter	E-mail
13-Dec	CCC - Update 563 Bus route	E-mail
16-Dec	Healthcare for the Future Newsletter	E-mail
16-Dec	CALC - Developing your skills programme Jan to June 2017	E-mail
19-Dec	CCC - Update 563 Bus route	E-mail
08-Dec	Healthcare for the Future Newsletter	E-mail
19-Dec	CALC - DBEIS consultation on policy relating to decommissioning and clean up of nuclear sites	E-mail
16-Dec	CCC 563 withdrawal questionnaire	Circulated
21-Dec	CALC - Environment Agency Catchment Director update	Circulated
19-Dec	Natural England - Spotlight on SSSIs	Circulated
21-Dec	Cumbria CVS Events	Circulated

21-Dec	CALC - Healthwatch Cumbria - response to NHS Consultation	E-mail
22-Dec	Eden Brows Update	E-mail
29-Dec	CALC - Use of speed indicating devices	E-mail
29-Dec	CALC - Buckingham Palace Garden Parties 2017	E-mail
29-Dec	CALC - Battle's Over - A Nation's Tribute 11 November 2018	E-mail
29-Dec	CALC - Funding of Community Pharmacies	E-mail
29-Dec	CALC - Record of Village architecture in Eden at Turn of the Millennium	E-mail
03-Jan	CALC - Bulletin on National Developments and Meetings	E-mail
05-Jan	Appleby Police Newsletter	Circulated
06-Jan	Healthcare for the Future Newsletter	E-mail
09-Jan	Cumbria CVS Events - Emergency and Resilience Planning	Circulated
09-Jan	Eden Brows Update	Circulated
12-Jan	Cumbria CVS E-Bulletin	Circulated
13-Jan	Eden Brows 29	E-mail
16-Jan	CCC - Update proposed 573 Bus route	E-mail
16-Jan	CALC - Community Housing Fund	E-mail
20-Jan	Eden Brows Update 30	E-mail
24-Jan	CCC - Transport Services re Cumbria Classic Coach service 574	E-mail
24-Jan	Cumbria CVS - Cumbria Events & Training Update	E-mail
25-Jan	Cumbria CVA - Notice of Purdah prior to CCC elections	Circulated
27-Jan	Eden Brows Update 31	E-mail
27-Jan	CALC - Eden Youth Support Newsletter	E-mail
28-Jan	CALC - Healthwatch Cumbria - Events re experience of treatment at a distance	Circulated