

BETCHTON PARISH COUNCIL

7th November 2024

Commenced: 7.30 pm

Terminated: 8.55 pm

Present: Councillor Avis Curwen – Chair
Councillor John Bradley, Jean Batchelor, Angela Malbon, Robert Moss and Joan Ramsey

There were three Members of the Public in attendance at the meeting.

1. APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor Barbara Colclough and Cheshire East Councillor, John Wray.

Members also received Mrs Colclough's resignation from the Parish Council, and thanked her for her considerable public service over many years.

2. COOPTION OF PARISH COUNCILLOR

RESOLVED

That the co-option of Fiona Freer as a Parish Councillor, be approved.

3. MINUTES

The Minutes of the Meeting of the proceedings of the Parish Council held on 19th September 2024, were approved as a correct record and signed by the Chair.

4. MATTERS ARISING

Members raised the following matters:-

- Grass verges had been cut in some areas;
- Some works had been completed in Malkins Bank;
- Thanks were extended to a resident for clearing the road;
- The community was participating in various projects.

RESOLVED

That the report be noted.

5. PUBLIC FORUM

A resident referred to the deterioration of the condition of the footpath to the cottages that back onto the canal.

RESOLVED

That the Parish Council will write to Cheshire East Council Highways Department to add support to the resident's complaints.

Reference was made to building work at the house next to St Philip's Church, Hassall Green, and the obstruction caused by cones on the highway.

RESOLVED

That the Chair to speak to the houseowner.

Councillor Ramsey referred to the need for weeding to take place under the motorway bridge. She had reported this matter to Cheshire East Council and had been given a reference number.

RESOLVED

That Councillor Ramsey updates the Parish Council as soon as progress commences.

6. FINANCE

RESOLVED

That the reimbursement of £175.00 to Councillor Malbon, for the purchase of a laptop for the clerk, be approved.

7. APPOINTMENTS OF CLERK AND COUNCILLORS

RESOLVED

- (i) That the recent appointment of Mrs Muna Clough to the position of Parish Clerk and Responsible Financial Officer from the 1st October 2024, at a starting salary of £15.00 per hour, be approved, and her salary and hours of work, be reviewed at the January meeting of the Parish Council, following her 3 month probationary period.**
- (ii) That for the period 1st October 2024 to 31st October 2024 the payment for 18 hours of work, to Parish Clerk and Responsible Financial Officer, be approved.**

8. BUDGET-PRECEPT 2025/26

The Clerk presented to Members a Draft Budget-Precept for 2025-2026, in which she highlighted that in writing the report it was important that the Parish Council was aware that she had no bank statements or budget information, on which to begin to calculate a Budget for 2025-2026. She clarified that she did however, have a copy of a completed but unsigned 2023-2024 Accounting Statement which indicated that the total expenditure for 2023-2024 was £5,118.00.

The Clerk had calculated a number of Budget Heads and had concluded that there would be a forecasted expenditure of £5,740.00 in 2025-2026.

Cheshire East Council was due to fix its Taxbase for the financial year 2025/26 by Resolution of the Council on the 11th December 2024. The 2025-2026 Taxbase for Betchton Parish Council area was likely to be 297.7. Therefore, the cost to each household in requesting a Precept in the sum of £5,740.00 would be £19.28 per household, for the year. This was an increase of £10.56 per household for the year (just over 20p per week).

Members discussed each proposed Budget Head, and the forecasted expenditure for 2025-2026 relating to each Budget Head.

RESOLVED

- (i) That on behalf of the Parish Council, the Clerk and Responsible Financial Officer submits a Precept request for 2025-2026 to Cheshire East Council, for the sum of £5,740.00**
- (ii) That the Budget for 2025-2026, as appended to these Minutes as Appendix 1, be approved.**

9. COMMUNITY INFRASTRUCTURE LEVY

The Clerk reported that whilst familiarising herself with the Parish Council business she had noticed that on 14th November 2019 Betchton Parish Council received Community Infrastructure Levy monies in the sum of £4,459.16. To date, it had spent £2,520.00 (which was spent in July 2023 on Planters). This left a balance available in the sum of £1,939.00, and the money had to be spent by 13th November 2024.

To address this tight timeframe, the Clerk had written to all Members asking for suggestions on which to spend the remaining funds. Councillors Ramsey, Malbon and Freer, had replied with proposed projects. Members then considered a number of proposals.

RESOLVED

That the following expenditure from the Community Infrastructure Levy funding, for the projects listed below, be approved:-

- (i) £100.00 for purchasing varnish and equipment to refurbish the Notice Boards. (Councillor Ramsey to be reimbursed for this expenditure)
- (ii) £300.00 for the purchase of a petrol grass strimmer. (Councillor Ramsey to be reimbursed for this expenditure);
- (iii) £100.00 for the purchase of tulip bulbs. (Councillor Ramsey to be reimbursed for this expenditure);
- (iv) £930.00 for the purchase of three benches as follows:-
Crown Drive - Park Bench
Charles Square, Hassall Green - Bench
Dubthorn Lane – Seating Bench
(Councillor Malbon to contact Cheshire East Council to ensure permission is obtained to locate benches at these sites and place the orders);
- (v) Purchase of an Unnamed Tommy Statue (facing right) for Malkins Bank - £200.00
Purchase of an Unnamed Tommy Statue (facing left) for the Hassall Green triangle - £200.00
(The Clerk and Responsible Financial Officer to place the orders);
- (vi) Purchase of a shovel and a hoe - £110.00 (Councillor Malbon to be reimbursed)

10. PLANNING

The Chair reported that there were no planning applications for consideration at this meeting.

11. FINANCE

The Chair reported on ongoing problems regarding updating the NatWest Banking Mandate. Members agreed that the Parish Council should transfer to the Unity Trust Bank.

RESOLVED

- (i) That the opening of a new bank account with the Unity Trust Bank, by the Parish Clerk and Responsible Financial Officer, on behalf of Betchton Parish Council, be approved;
- (ii) That the Clerk and Responsible Financial Officer, as the officer from Betchton Parish Council with authority to submit requests for payment, be approved;
- (iii) That approval be given to Councillors John Bradley, Avis Curwen, Angela Malbon and Robert Moss, to authorise payments with the Unity Trust Bank.

12. GOVERNANCE

- (i) Betchton Parish Council Standing Orders 2024-2025

RESOLVED

That the Betchton Parish Council Standing Orders, as circulated, be approved.

- (ii) Betchton Parish Council Financial Regulations 2024-2025

RESOLVED

That the Betchton Parish Council Financial Regulations 2024-2025, as circulated, be approved.

- (iii) Betchton Parish Council Risk Assessment 2024-2025

RESOLVED

That the Betchton Parish Council Risk Assessment 2024-2025, as appended to these Minutes, at Appendix 2, be approved.

- (iv) Asset Register 2024-2025

RESOLVED

That all Members to forward to the Clerk, details of any commodities owned by the Parish Council, so that an Asset Register can be formulated.

(v) Payroll Provider

RESOLVED

That the appointment of Barnes Cooper as the Parish Council's payroll supplier at a cost of £10.00 per month, including VAT, be approved.

(vi) Internal Auditor 2024-2025

RESOLVED

That the Clerk to provide credentials for Ms Amanda Riley, so that a decision can be made regarding her appointment as the Internal Auditor for the 2024-2025 Financial Year.

(vii) Accounting Statement 2023/2024

RESOLVED

That the 2023-2024 Accounting Statement, as appended to these Minutes as Appendix 3, be approved, and signed by the Chair. (The Clerk did not sign as she was newly appointed and could not verify the accounts)

(viii) Exemption Certificate 2023-2024

RESOLVED

That the 2023-2024 Exemption Certificate, as appended to these Minutes as Appendix 4, be approved, and signed by the Chair. Further, the Parish Council authorises the Clerk and Responsible Financial Officer to forward this document to the External Auditor.

13. PARISH COUNCILLOR VACANCIES

Members discussed the following matters:-

- (i) There were now three vacancies for Parish Councillors;
- (ii) The Cheshire East Council list of Councillors and Clerk required updating;

RESOLVED

- (i) That the Clerk and Responsible Financial Officer updates Cheshire East Council of the latest Councillors and new Clerk;
- (ii) That the Clerk to update the website and place an advert for more Councillors;
- (iii) That the Chair to place Notices of Councillor Vacancies on Notice Boards.

14. ANY OTHER BUSINESS

Discussions ensued on the following:-

- Speed limits
- Police involvement
- Allocation of Responsibilities
- Vacancies at Almshouse Charity

RESOLVED

- (xii) That any concerns regarding speed limits, be referred to Cheshire East Highways;
- (xiii) That Councillor Moss to make contact with the Police representative;
- (xiv) That the Allocation of Responsibilities to Members be considered at the next meeting;
- (xv) That the vacancies at Almshouse Charity be placed on the Parish Council website.

15. DATE OF NEXT MEETING

Members noted that the next meeting of the Parish Council would be held on Thursday, 2nd January 2025, at 7.30 pm. Councillor Malbon would attempt to book Malkins Bank Golf Club for the venue.

**BETCHTON PARISH COUNCIL
APPROVED BUDGET 2025-2026**

Budget Head	APPROVED Budget Allocation 2025-2026
Salary	£2,400.00
<i>Note: For the first three months, the Clerk will be paid £15.00 per hour. Following completion of her probation period, there will be a review of her hourly rate and weekly hours.</i>	
Office Expenses	£200.00
<i>Note: This figure will include Microsoft 365, printing costs, postage costs, travel expenses and any other office expenses</i>	
Insurance	£350.00
<i>Note: This is a prudent increase from this year's premium of £257.60.</i>	
Information Commissioner	£40.00
<i>Note: This figure can be reduced to £35.00 for payment by direct debit.</i>	
Training	£100.00
<i>Note: With the appointment of new Members, it is anticipated that appropriate training will be required.</i>	
Room Hire	£120.00
<i>Note: If Meetings are held at Malkins Bank Golf Club, the room hire is free of charge. The availability of the room however, isn't always guaranteed</i>	
Poppies/Wreaths	£130.00
<i>Note: This is considered to be a reasonable figure</i>	
Community Projects	£1,000.00
<i>Note: Members have a large number of proposed projects, therefore there is a likely need to save for ringfenced funds.</i>	
Village Maintenance	£150.00
<i>Note: This Budget will be used to ensure the lawn mower and strimmer (when purchased) are well maintained.</i>	
Website and Email	£300.00
<i>Note: This cost is in line with expenditure</i>	
Subscriptions	£350.00
<i>Note: This cost should meet the subscriptions required</i>	
Internal Audit	£100.00
<i>Note: This is in line with a current quote received.</i>	
Contingency	£500.00
<i>Note: Members agree that this is an appropriate contingency</i>	
	£5,740.00

Betchton Parish Council Risk Assessment 2024-2025

7th November 2024

2

Identified Risk	Potential consequence of risk	Assessment of impact (H/M/L)	Likelihood of risk occurring (H/M/L)	Controls in place to manage risk	Required Action
Loss or damage of physical assets owned by the Council.	Assets unable to be used. Expense of replacing assets.	H	M	An up to date register of assets. Adequate insurance of assets.	Regularly update register of assets and review insurance accordingly.
The risk of damage to third party property or individuals as a consequence of the Council providing services or amenities to the public.	Risk of litigation should an individual or third party property become injured or damaged.	H	M	Public liability insurance. Regular maintenance of street lights by Cheshire East Council.	Annual review of Public Liability Insurance cover
Loss of cash through theft or dishonesty.	The Council may be unable to provide its services. Damage to reputation of the Council.	H	L	Regular bank reconciliations are carried out. Internal audit carried out annually.	All payments detailed at Council Meetings.
Security and maintenance of documents and equipment.	Risk of loss of council records or property.	H	L	Documents backed up and Officer equipment safely stored when not in use.	Regular back up of laptop documents and website.
Adequate banking arrangements, including borrowing or lending.	Loss of income through poor investment of funds. Bank charges incurred through unauthorised borrowing.	L	L	Regular bank reconciliations are carried out before each Council meeting. The budget is monitored each month and balances are transferred between the deposit account and current account.	

Identified Risk	Potential consequence of risk	Assessment of impact (H/M/L)	Likelihood of risk occurring (H/M/L)	Controls in place to manage risk	Required Action
Inaccuracies in Financial records	Public criticism by reviewer of accounts	L	L	Cash book is maintained throughout the year. At the year end, financial statements are produced from the cash book and adopted by the Council. The bank reconciliation is presented to all meetings. All invoices and payments are now stored on the cloud.	
Ensuring all business activities are within legal powers applicable to local councils.	Ultra-vires expenditure could lead to local elector challenge. Possible external auditor investigation / public interest report. This would result in increased fees and bad publicity for the Council.	M	H	All payments are authorised by the Council at Council meetings. CHALC Membership	The Minutes record all decisions taken and payments made
Ensuring that all requirements are met under employment law and HMRC regulations.	Fines for not meeting requirements. Liability for unpaid tax. Risk of legal action from employee.	H	M	Payroll records maintained each month. Parish Clerk has contract for employment which is reviewed annually.	Annual payroll returns to be submitted on time. Employment contract for Parish Clerk to be approved by Council.
Ensuring that all requirements are met under Customs and Excise regulations.	Entitlement to reclaim of VAT for a period being lost.	M	L	VAT is analysed separately in the cash book. VAT invoices are retained.	VAT returns are to be submitted annually.
Ensuring the adequacy of the annual precept	The Council would not be able to meet its objectives due to lack of funds.	H	L	The Council set a budget annually in the annual budget meeting.	

Identified Risk	Potential consequence of risk	Assessment of impact (H/M/L)	Likelihood of risk occurring (H/M/L)	Controls in place to manage risk	Required Action
within sound budgeting arrangements.				Actual expenditure against budgeted expenditure is reported to Council at each meeting.	
Timely and accurate reporting of council business in the minutes.	The Council could be open to challenge if they do not have an accurate record of any decisions taken.	L	L	Minutes are taken at each Council meeting by the Clerk, these are properly numbered and are approved at the next Council meeting. A master copy is kept within the files stored at the Clerks home address.	To deliver the signed Minutes to the Cheshire Records Office on an annual basis.
Responding to electors wishing to exercise their rights of inspection.	An elector could complain if they are not able to exercise their right of inspection.	L	M	A notice is put up on Council website notifying electors of their right to inspection of the accounts during the relevant inspection period.	
Inadequate document control.	Increased fee from the internal auditor or external auditor if there is a poor audit trail.	L	L	All documents are filed. There is an audit trail from the cash book to supporting documentation.	
Register of members' interests and gifts and hospitality in place, complete, accurate and up to date.	Possible complaint by elector.	L	M	All members have adopted the code of conduct.	Ensure all new Members are clearly briefed about the requirements Annual reminders to all Members to check/update their interests

Identified Risk	Potential consequence of risk	Assessment of impact (H/M/L)	Likelihood of risk occurring (H/M/L)	Controls in place to manage risk	Required Action
Disaster Recovery	Loss of essential records	M	M	Secure online data storage.	
Any circumstance affecting the Council's ability to hold regular meetings	Inability to conduct council business due to not being able to hold face:face meetings	H	H	Hold meetings remotely where this is legal	Follow advice from CHALC
Supplier fraud including the adequacy of supplier onboarding controls	Loss of finances from goods paid for but not received	M	L	Most costs are only incurred after goods received Extra research if payment is to be made in advance	
Members of Parish Council	Too few councillors	M	H	CEC/CHALC support Monitor and manage as appropriate	Positive publicity of vacancies Members of Parish Council
Loss of Property	Damage including third party or criminal damage	L	M	Review adequacy of Insurance Cover	Annual reviews
Staff	Loss key personnel	H	M	Hours, health/long term illness, training, resignation. Monitor and manage as appropriate.	Annual review on the anniversary of appointment
	Fraud by Staff	H	L	Fidelity guarantee value set at appropriate level	

Section 2 – Accounting Statements 2023/24 for

Betchton Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	11,890	9,929	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	2,314	2,314	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	1,456	1,457	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	1,513	2,118	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	4,218	3,000	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	9,929	10,800	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>

8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	1,790	1,790	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.
Signed by Responsible Financial Officer before being presented to the authority for approval

Date 07/11/2024

I confirm that these Accounting Statements were approved by this authority on this date:

7/11/24.

as recorded in minute reference:

12 (vii)

Signed by Chair of the meeting where the Accounting Statements were approved

Ani Curwen

Certificate of Exemption – AGAR 2023/24 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2024, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

Betchton Parish Council

certifies that during the financial year 2023/24, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2023/24: **£5,118**

Total annual gross expenditure for the authority 2023/24: **£3,771**

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either by email or by post** (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2024.
Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer Date

I confirm that this Certificate of Exemption was approved by this authority on this date: **7/11/24,**
 as recorded in minute reference:

Signed by Chair

Date **7/11/24**

12(viii)

Generic email address of Authority

Telephone number

*Published web address

www.betchtonpc.org.uk

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2024. Reminder letters for late submission will incur a charge of £40 + VAT.