

TILSTON PARISH COUNCIL

12th September 2024

Commenced: 7.00 pm **Terminated: 8.25 pm**

**Present: Councillor Horner (Deputy Chair, in the Chair)
Councillors Edwin-Scott and Roberts
Councillor Waddelove – Cheshire West and Chester Councillor**

Also in attendance was Mr Simon Kettle (SAK Design) and 2 Members of the Public

1. APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors Kenny and Eddleston.

2. DECLARATIONS OF INTEREST

There were no declarations of interests from Members of the Parish Council.

3. MINUTES

The Minutes of the proceedings of the Meeting of the Parish Council held on 1st July 2024 were approved as a correct record and signed by the Deputy Chair of the Parish Council.

4. PUBLIC FORUM

Members of the Public referred to the following matters:-

- (i) The dangers of speeding traffic through the village;
- (ii) Flooding issues outside Lowcross Farm. Councillor Waddelove agreed to look into this matter.

RESOLVED

That the report be noted.

5. CAR PARK AT REAR OF VILLAGE HALL

Mr Simon Kettle reported on the documents that were circulated with the Agenda and Members discussed the plans submitted.

Mr Kettle confirmed that his design had considered future proofing and making the proposals as attractive as possible to encourage external funders.

Discussions ensued around the following:-

- (i) The hawthorn hedge and its future maintenance;
- (ii) The positioning of the large gate on the boundary with Hillfield;
- (iii) The preference of metal gates, rather than timber;
- (iv) The surface of parking bay for disabled people.

Mr Kettle concluded that he would write a specification for the works so that the Parish Council could invite tenders.

RESOLVED

That the report be noted.

6. CHESHIRE WEST AND CHESTER COUNCILLOR'S REPORT

The Chair agreed to take a report from Councillor Waddelove at this stage of the meeting as an agenda item had been omitted. Councillor Waddelove reported on the following:-

- Digital connectivity was a priority for the area. Progress and the expected outcome were positive. The mast was now on order and a timeframe had been identified (although confidential at this stage).
- The A41 bus service had changed and D&G Buses was now running the contract for just 12 months. The long term provision of the service was unknown.

RESOLVED

That the report be noted.

7. PARISH COUNCIL INSURANCE

The Clerk reported that the Parish Council Insurance had been renewed.

RESOLVED

That the report be noted.

8. GOVERNANCE DOCUMENTS 2024-2025

RESOLVED

That the following Governance documents, as circulated, be approved:-

- (i) Standing Orders – 2024-2025**
- (ii) Financial Regulations – 2024-2025**
- (iii) Retention of Documents Policy – 2024-2025**
- (iv) GDPR Policy – 2024-2025**

9. RISK ASSESSMENT 2024-2025

RESOLVED

That the Risk Assessment 2024-2025, as appended to these Minutes, be approved.

10. ASSET REGISTER 2024-2025

RESOLVED

That further consideration of the Asset Register 2024-2025 be deferred to the next meeting of the Parish Council.

11. OAK TREE PLANKS

Members had been asked to consider the sale of oak tree planks for the sum of £80.00 to a local resident. A Member of the Public however, reported that the oak tree planks had been saved specifically to make benching for public areas in the Parish.

RESOLVED

That the sale of the oak tree planks be reconsidered at a future meeting.

12. HILLFIELD

Councillor Horner reported that work to the pond would commence during week commencing 23rd September 2024.

RESOLVED

That the Clerk's letter of authorisation which was returned to Cheshire West and Chester Council to enable the commencement of work to Hillfield Pond, be retrospectively approved.

13. PLANNING MATTERS

Members considered the following planning application:

Reference 24/02456/LDC Location: Fox Glove Malpas Road Tilston Malpas SY14 7HH
Proposal: Replacement of 3 windows to the front elevation. Members considered the application to be sympathetic to the conservation area and raised no objections.

RESOLVED

That the report be noted.

14. BUDGET AND FINANCE 2024-2025

Members considered a report of the Clerk and Responsible Financial Officer (Report circulated).

(i) Transactions between 21st June 2024 and 4th September 2024

RESOLVED

That the following transactions be approved:-

Payee/Payer	Description	Receipts	Payments
M Clough (June)	Salary June 2024		£310.90
HMRC (June)	PAYE June 2024		£77.80
Tilston War Memorial Hall (July)	Room Rental for Briefing Meeting in June 2024 Invoice 240608		£20.00
Tilston War Memorial Hall (July)	Room Rental for Parish Council in July 2024 Invoice 240703		£20.00
	Interest		
Information Commissioner (July)	Annual Subscription		£35.00
M Clough (July)	Salary July 2024		£311.10
HMRC (July)	PAYE July 2024		£77.60
	Interest		
Zurich Municipal (Aug)	2024-2025 Renewal Premium		£311.81
Amenity Tree Care Limited (Aug)	Tree report and ecological survey		£480.00
M Clough (Aug)	Salary August 2024		£310.90
HMRC (Aug)	PAYE August 2024		£77.80
Tilston War Memorial Hall (Sept)	Room Rental for Briefing Meeting in August 2024 Invoice 240805		£20.00

(ii) Approval of Payments

RESOLVED

That the following payments be approved:-

Payee/Payer	Description	Expenditure
HMRC	PAYE September 2024	@ £77.60
M Clough	Salary September 2024	@ £311.10
HMRC	PAYE October 2024	@ £77.60
M Clough	Salary October 2024	@ £311.10
Cheshire Community Action	Annual Subscription	£20.00

(iii) Explanation of Variances

Members were asked to approve a reallocation of funds from the Misc Projects or Grants Budget Head to the Administration Budget in the sum of £150.00.

RESOLVED

That the sum of £150.00 be transferred from the Misc Projects Budget to the Administration Budget.

(iv) Budget Heading Expenditure 2024-2025 TO 4th September 2024

RESOLVED

That the following Budget Head Expenditure to 4th September 2024 be approved:

Budget Head	Total	Budget Allocated	£ Difference
Salary (including HMRC PAYE Costs)	£1,943.50	£5,300.00	£3,356.50
Payroll Fees	£88.20	£275.00	£186.80
Room Hire	£100.00	£250.00	£150.00
Administration	£214.10	£150.00	-£64.10
Warm Spaces Project	£415.00	£500.00	£85.00
Parish Council Insurance	£311.81	£325.00	£13.19
Grants	£0.00	£650.00	£650.00
Misc Projects	£90.50	£475.00	£384.50
Subscriptions	£263.67	£275.00	£11.33
Hill Field - Maintenance	£20.00	£700.00	£680.00
Tilston War Memorial Car Park	£480.00	£5,584.78	£5,104.78
	£3,926.78	£14,484.78	£10,558.00

(v) Bank Reconciliation as at 4th September 2024

RESOLVED

That the following bank reconciliation be approved:-

Bank Reconciliation 4th September 2024	
TILSTON PARISH COUNCIL	
Financial year ending 31 March 2025	
Prepared by: Muna Clough, Parish Clerk & RFO	
Balance per bank statements as at 4th September 2024	£
Current Account (00893268)	£10,481.57
Reserve Account (7250311)	£14,883.29
Less: any unpresented cheques	£0.00
	£0.00
Add: any unbanked cash	
Net bank balances as at 4th September 2024	£25,364.86
The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows	
CASH BOOK	
Opening Balance (Total Current and Reserve Account)	£15,228.77
Current Account	£423.57
Reserve Account	£14,805.20
Add: Receipts in the year	
Current Account	£13,984.78
Reserve Account	£78.09
Less: Payments in the year	
Current Account	£3,926.78
Reserve Account	
Closing balance per cash book [receipts and payments book] must equal net bank balances above	£25,364.86

(vi) **Bank Statements**

- **Treasurers Account**

RESOLVED

That the Bank Statements for the Treasurers Account dated 1st June 2024-30th June 2024; 1st July 2024-31st July 2024; 1st August 2024-31st August 2024, as circulated with the report, be received.

- **Instant Account**

RESOLVED

That the Bank Statement for the Instant Account dated 23rd June 2024, as circulated with the report, be received.

15. HIGHWAYS MATTERS

Councillor Roberts confirmed that there were no highways matters to report at this meeting.

RESOLVED

That the report be noted.

16. VE-DAY 2025 - Thursday, 8th May 2025

Members noted that Councillor Eddleston had received a message of support for a joint event from Tilston Playing Field Association. Responses from other groups were currently awaited. It was anticipated that there would probably be an initial discussion in late October.

RESOLVED

That the report be noted.

17. REPORTER ARTICLE

Councillor Horner agreed to submit any articles by the deadline.

RESOLVED

That the report be noted.

18. URGENT ITEMS

The Chair of Council Business authorised consideration of the following item of business as a matter of urgency to review a Parish Council Policy.

19. GRANT APPLICATIONS

Members wished to commence a review on the existing Grant Application Policy.

RESOLVED

That the Clerk forwards to Members current literature on the Tilston Parish Council Grant Policy.

Tilston Parish Council Risk Assessment 2024-2025

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. Continue to report the failure of services and amenities to the public to the relevant authority.	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.
Compromised banking arrangements, including borrowing or lending as they are inadequate.	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.	
Inaccuracies in Financial records	Public criticism by reviewer of accounts leading to reputational challenges	M	L	Cash book is maintained throughout the year. At the year end, financial statements are produced from the cash	Continue to formally receive financial statements at every meeting of the Parish Council

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
				<p>book and adopted by the Council.</p> <p>The bank reconciliation is presented to all meetings.</p> <p>All invoices and payments are now stored on the cloud.</p>	
<p>Failure to ensure all business activities are within legal powers applicable to local councils.</p>	<p>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.</p>	<p>M</p>	<p>L</p>	<p>All payments are authorised by the Council at Council meetings.</p> <p>CHALC Membership</p>	<p>The Minutes record all decisions taken and payments made.</p> <p>Ensure Clerk's training is up to date.</p>
<p>Failure to ensure all requirements are met under employment law and HMRC regulations.</p>	<p>Fines for not meeting requirements. Liability for unpaid tax. Risk of legal action from employee.</p>	<p>M</p>	<p>L</p>	<p>Payroll records maintained each month. Parish Clerk has contract for employment which is reviewed annually. Annual payroll returns are submitted on time via Shires payroll. Employment contract for Parish Clerk is approved by Council.</p>	
<p>Failure to ensure all requirements are met under Customs and Excise regulations.</p>	<p>Entitlement to reclaim of VAT for a period being lost.</p>	<p>M</p>	<p>L</p>	<p>VAT is analysed separately in the cash book. VAT invoices are retained. VAT returns are submitted annually.</p>	

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
Failure to ensure the adequacy of the annual precept within sound budgeting arrangements.	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. Actual expenditure against budgeted expenditure is reported to Council at each meeting.	
Failure to adopt 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. Ongoing training of the Clerk as recommended by CHALC
Failure to respond 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	L	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.	Respond to any comments/recommendations from the Auditor
Register of members' interests and gifts and hospitality isn't in place, complete,	Possible complaint by elector.	L	M	All members have adopted the code of conduct.	Ensure all new Members are clearly briefed about the requirements

APPENDIX

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
accurate or up to date.					Annual reminders to all Members to check/update their interests
Disaster Recovery not in place	Loss of essential records	H	L	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	L	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	M	Most costs are only incurred after goods received Extra research if payment is to be made in advance	
Parish Council inquorate	Too few councillors	M	M	Immediate and extensive recruitment Positive and extensive publicity of vacancies CWAC support Monitor and manage as appropriate	Members of Parish Council
Loss of Property	Damage including third party or criminal damage	M	M	Review adequacy of Insurance Cover	Annual reviews
Staff not in place	Essential works not carried out Fraud by Staff	M L	M L	Hours, health/long term illness, training, resignation. Monitor and manage as appropriate. Fidelity guarantee value set at appropriate level	Continual membership of CHALC who will provide temporary support if required.