



Killamarsh Parish Council

Killamarsh Parish Office
Stanley Street
Killamarsh, S21 1EL

Tel: 0114 247 2260
Email: parish.office@killamarsh-pc.gov.uk
Website: www.killamarsh-pc.gov.uk

To: All Members of Killamarsh Parish Council

You are Hereby Summoned to attend a meeting of the Parish Council to be held on MONDAY 29th April 2024 at 7:00 PM KILLAMARSH PARISH SUITE.

Yours sincerely

Mrs Gail Blank
Clerk & Responsible Finance Officer to the Parish Council

AGENDA

- 1 Chair's Announcements**
 - To receive the Chairman's opening announcements.
- 2 Apologies for Absence**
 - To receive and approve apologies for absence and reasons given to the Clerk prior to the meeting.
- 3 Declaration of Disclosable Pecuniary & Other Interests**
 - a. To receive declarations of disclosable pecuniary interests (DPI) and personal and prejudicial interests from members on matters to be considered at the meeting in accordance with the Localism Act 2011 (section 30 to 33). Officers are required to make a formal declaration about council contracts where the employee has a financial interest in accordance with the LGA 1972, s117.
 - b. To receive, consider and record Members requests for DPI dispensation (section 31 Localism Act 2011) in connection with items on this agenda. Applications for this must be made in writing to the Clerk prior to the meeting.
- 4 Adjournment for Public Participation**
 - To adjourn the meeting for 15 minutes to allow members of the public, 3 minutes each, to make representation on the business of the agenda for the meeting. No resolutions can be made under public participation.
- 5 Reports from County and District Councillors & Invited Guests**
 - To receive reports from County Councillors, District Councillors and any invited guests.
- 6 Exclusion of the Press and Public - Public Bodies (Admissions to Meetings Act) 1960**
 - To consider and resolve any agenda items that require the exclusion of the Press and Public in accordance with the Public Bodies (Admissions to Meetings) Act 1960 for matters appertaining to confidential or exempt information.
- 7 Minutes from the previous meeting**
 - a. To approve the draft minutes of the Full Council meeting held on 25th March 2024. (attached).
 - b. To receive an update on any ongoing issues not covered as an agenda item.

8 Finance Committee

- a. To receive the minutes of the Finance Committee meeting held on the 8th April 2024.
- b. To receive and note the Parish Suite Refurbishment end of project report.
- c. To receive and note the April to March 2024 budget report.
- d. To approve the proposed redistribution of Earmarked Reserves and their allocation to the appropriate Committee.

9 Environment & Climate Change Committee

- a. To receive the minutes of the Environment and Climate Change Committee meeting held on the 10th April 2024.

10 Planning

- To determine any action required on the planning application information, from lists circulated by the office previously.

11 Section 137 - Approval of Grants

- a. To receive the project end report from Killamarsh Conservation Group
- b. To approve the working party members to consider the applications received in April 2024.

12 Policies

- a. To consider and approve the Grants Policy recommended to Full Council by the Finance Committee
- b. To consider and approve the Reserves Policy recommended to Full Council by the Finance Committee
- c. To consider and approve the Corporate Risk Assessment Policy & Register
- d. To consider and approve the Internal Audit Policy
- e. To consider and approve the Risk Management and Internal Control Policy

13 Killamarsh Community Hub

- To receive the quotes for the stud wall in the Community Hub and consider and approve the best course of action.

14 Land Issues

- Canal Bridge lease - to receive correspondence from the tenant and consider and approve the appropriate course of action.

15 Reports from Members

To receive reports from Parish Councillors who have attended recent meetings or events on behalf of the Parish Council including representation on external bodies:

- a. Veolia Norwood
- b. Community Support for Killamarsh (Bread Charity)
- c. Chesterfield Canal Trust
- d. NEDDC/Parish Liaison

16 Residents Correspondence

- To receive, consider and resolve how to respond to any correspondence.

- a. NEDCC Chairs Charity appeal

17 Items for discussion for a future agenda

- To notify the Clerk of any matters for inclusion on the agenda for future meetings.

Conference / PA System for the Parish Suite

18 Public Feedback

- To allow members of the public, 3 minutes each, to provide feedback on the meeting. No resolutions can be made under this agenda item.

19 Date of the Next Council Meeting

- a. 20th May 2024 - Annual Parish Meeting at 6.00pm and Annual Parish Council Meeting 7.00pm
- b. To consider and approve the draft calendar of meetings for 2024/25

PUBLIC BODIES (ADMISSION TO MEETINGS ACT) 1960

Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which will give reasons for the public's exclusion in accordance with the Public Bodies (Admission to Meetings Act) 1960.

RECORDING OF COUNCIL MEETINGS

Under the Openness of Local Govt. Bodies Regulations 2014, the Council, members of the public and press may film, record or photograph a formal Council meeting when the meeting is in public session. Recording activity should be respectful to the conduct of the meeting and behaviour that disrupts the meeting (such as oral commentary) will not be permitted.

PUBLIC PARTICIPATION

Notice is given that at a time agreed by the meeting, 15 minutes may be set aside for members of the public to make representation on the business of the agenda for the meeting. Any members of the public shall not speak for more than three minutes unless permitted by the Chair. A question asked by a member of the public during public participation shall not require a response or debate during the meeting though the Chair may direct that a written response will be provided subsequent to the meeting.

CORONAVIRUS

Killamarsh Parish Council will continue to monitor Covid-19 and act accordingly. Attendees are encouraged to register their attendance on arrival and to use the hand sanitiser provided. Members of the public who are unable to attend can email their questions to the Parish office (parish.office@killamarsh-pc.gov.uk) in advance of the meeting which will be read out under the public participation session.



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MINUTES OF THE FULL COUNCIL MEETING HELD ON MONDAY 25 MARCH 2024

Those present :

Chair : Cllr S Clough

Councillors : Cllr C Curzon, Cllr C M Fletcher, Cllr T Lacey, Cllr H Laws, Cllr B Rice, Cllr W Tinley, Cllr J Windle

Officers : Mrs G Blank, Mrs J France

22/399 Chair's Announcements

There were no announcements.

22/400 Apologies for Absence

Apologies had been received from Cllr D Drabble, Cllr C Lacey, Cllr C Eggington, Cllr B Morris, Cllr J Sherman, Cllr S Reed, Cllr K Wood and the reasons given were accepted.

22/401 Declaration of Disclosable Pecuniary & Other Interests

a. To receive declarations of disclosable pecuniary interests (DPI) and personal and prejudicial interests from members on matters to be considered at the meeting in accordance with the Localism Act 2011 (section 30 to 33). Officers are required to make a formal declaration about council contracts where the employee has a financial interest in accordance with the LGA 1972, s117.

None received.

b. To receive, consider and record Members requests for DPI dispensation (section 31 Localism Act 2011) in connection with items on this agenda. Applications for this must be made in writing to the Clerk prior to the meeting.

None received.

22/402 Adjournment for Public Participation

There were no members of the public present.

22/403 Reports from County and District Councillors & Invited Guests

None.

22/404 Exclusion of the Press and Public - Public Bodies (Admissions to Meetings Act) 1960

- To consider and resolve any agenda items that require the exclusion of the Press and Public in accordance with the Public Bodies (Admissions to Meetings) Act 1960 for matters appertaining to confidential or exempt information.

RESOLVED: That the press and public should be excluded from Item 14 due to personal information being discussed.

22/405 Minutes from the previous meeting

a. To approve the draft minutes of the Full Council meeting held on 26th February 2024.

RESOLVED: That the minutes of the Full Council Meeting held on 26th February 2024 are a true and accurate record.

b. To receive an update on any ongoing issues not covered as an agenda item.

No updates.

22/406 Health, Safety & Well Being Committee

a. To receive and note the minutes of the meeting held on the 11th March 2024.

The minutes were received and noted.

b. To consider and approve the creation of a Caretaker post for the Parish Suite and the subsequent recruitment to the post.

The Clerk informed the Council of the marked increase in bookings for the Parish Suite from April onwards and no current staffing capacity to fulfil the caretaking and cleaning duties required. The post has been approved by the Health, Safety and Wellbeing Committee and is recommended to Full Council.

RESOLVED: That the Caretaker post for the Parish Suite is approved.

22/407 Events & Communications Committee

a. To receive and note the minutes of the meeting held on the 6th March 2024.

The minutes were received and noted.

b. To receive the proposal for the Community Awards format and approve if appropriate.

RESOLVED: That the proposal for the Community Awards format is approved.

22/408 Environment & Climate Change Committee

- To receive and note the minutes of the meeting held on the 13th March 2024.

The minutes were received and noted.

22/409 Planning

- To determine any action required on the planning application information, from lists circulated by the office previously.

No action required.

22/410 Reports from Members

To receive reports from Parish Councillors who have attended recent meetings or events on behalf of the Parish Council including representation on external bodies:

a. Veolia Norwood

Cllr C Lacey had asked the Clerk to contact Veolia with a FOI request concerning their use of a specific chemical, which she did and a subsequent satisfactory response had been received.

b. Community Support for Killamarsh (Bread Charity)

Nothing to report.

c. Chesterfield Canal Trust

Cllr Laws had not attended any recent meetings as sometimes they clashed with Parish Council meetings.

d. NEDDC/Parish Liaison

Nothing to report.

22/411

Policies

a. To consider and approve the KPC23 Attendance at Parish Council meetings policy.

RESOLVED: That the KPC23 Attendance at Parish Council Meetings Policy is approved.

b. To consider and approve the KPC14 Training, learning and development policy as recommended by the Health, Safety and Wellbeing Committee.

RESOLVED: That the KPC14 Training, Learning and Development Policy is approved.

c. To consider and approve the KPC3 CCTV Policy as recommended by the Environment & Climate Change Committee.

RESOLVED: That the KPC3 CCTV Policy is approved.

22/412

Land Issues

- To discuss the lease for Canal Bridge and consider and approve any action to be taken.

This item was discussed in closed session. A report had been provided to the Council and a course of action was agreed.

RESOLVED: To undertake the course of action agreed by the Council and to report back at the next meeting.

22/413

Killamarsh Community Hub

- To approve the cost of creating a space for Killamarsh Heritage Society.

The Clerk had received a quote for the creation of a stud wall in the Hub to separate rooms 1 and 2. The Council asked that addition quotes be obtained and brought back to the next meeting for approval.

RESOLVED: That further quotes be obtained and brought back to the next meeting of Full Council for approval.

22/414

Residents Correspondence

None received.

22/415

Items for discussion for a future agenda

- Conference/PA system for the Parish Suite.
- Community Hub stud wall quotations.
- Canal Bridge lease update.

22/416

Public Feedback

No members of the public were present.

22/417

Date of the Next Council Meeting

- To note the date of the next full council meeting is scheduled for 29th April 2024.

The meeting closed at 7.28pm.

8a



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MINUTES OF THE FINANCE COMMITTEE HELD ON MONDAY 08 APRIL 2024

Those present :

Chair : Cllr S Clough
Vice-Chair : Not Present
Councillors : Cllr D Drabble, Cllr W Tinley
Officers : Mrs G Blank

FIN130 Chair's Announcements

The Chair welcomed everyone to the meeting.

FIN131 Apologies for Absence

Apologies have been received from Cllr C Lacey, Cllr T Lacey, Cllr C M Fletcher

FIN132 Declaration of Disclosable Pecuniary & Other Interests

a. To receive declarations of disclosable pecuniary interests (DPI) and personal and prejudicial interests from members on matters to be considered at the meeting in accordance with the Localism Act 2011 (section 30 to 33). Officers are required to make a formal declaration about council contracts where the employee has a financial interest in accordance with the LGA 1972, s117.

None received.

b. To receive, consider and record Members requests for DPI dispensation (section 31 Localism Act 2011) in connection with items on this agenda. Applications for this must be made in writing to the Clerk prior to the meeting.

None received.

FIN133 Adjournment for Public Participation

There were no members of the public in attendance.

FIN134 Exclusion of the Press and Public - Public Bodies (Admissions to Meetings Act) 1960

There were no items requiring the exclusion of the press and public.

FIN135 Finances

7.1 Bank Reconciliation

- To receive the bank reconciliation for January 2024
- To receive the bank reconciliation for February 2024
- To receive the bank reconciliation for March 2024

The Chair and Cllr Tinley checked that the figures on the bank reconciliation sheet and the bank statement corresponded.

RESOLVED: That the bank reconciliation checks are complete for January, February and March 2024.

7.2 Income and Expenditure

- To receive and approve the list of income and expenditure for January 2024

- To receive and approve the list of income and expenditure for February 2024
- To receive and approve the list of income and expenditure for March 2024

Councillors were asked to check the receipts and payments list for each period and ask any questions they may have. The Clerk made the invoice files available to Councillors for random spot checks.

RESOLVED: That the receipts and payments checks for January, February and March 2024, are completed.

FIN136

Budgets

- a. To receive the budget monitoring report for the period April to March 2024

Councillors went through the budget report, the Clerk reported a small overspend over spend. The main reason for this being the higher than anticipated staff pay award.

The Clerk pointed out the numerous grants received in year for the various projects the council had undertaken.

Despite the amount of projects the Councils reserves still look healthy.

- b. To receive an update on the Parish Suite refurbishment costings.

The Clerk provided the Committee with an end of project report on the Parish Suite refurbishment. Councillors thanked the Clerk for the information and asked for their appreciation for a well managed project to be minuted.

- c. To consider and approve the reallocation of the current reserves

The Committee discussed the reapportionment of the current reserves and agreed to recommend them to Full Council for approval.

The Committee also discussed allocating each reserve to the relevant Committee to manage both in terms of spending and maintaining appropriate reserve levels. It was agreed that this be recommended to Full Council for approval.

RESOLVED: That the Committee recommends the discussed reallocation of reserves to Full Council for approval.

RESOLVED: That the Committee recommends that each reserve, with the exception of the Capital EMR, is allocated to the relevant Committee to manage.

FIN137

Policies

- a. To consider and approve the reserves policy

The Clerk informed the Committee that she had updated the references to the JPAG but the remainder of the policy remains unchanged.

RESOLVED: That the Reserves Policy is recommended to Full Council.

- b. To consider and approve the grants policy

The Clerk informed the Committee that this was unchanged from the previous version.

RESOLVED: That the Grants Policy is recommended to Full Council.

FIN138 Items for discussion for a future agenda

- To notify the Clerk of any matters for inclusion on the agenda for future meetings.

Insurance / Asset register

FIN139 Date of the Next Council Meeting

-To be confirmed.

It was agreed that these Committee meetings could commence at 6.30pm in future.

Killamarsh Parish Council

Report to Members of the Parish Council

TO:	Finance Committee
MEETING DATE:	8 th April 2024
SUBJECT:	Parish Suite Refurbishment end of project report
REPORT AUTHOR:	Gail Blank - Clerk

Item 8b

Purpose of Report:

To provide the Committee with an end of project report

Background

The Parish Council undertook to refurbish the Parish Suite in April 2023. The Clerk successfully managed to secure grant funding towards the project from the FCC Communities Foundation Grant of £99,410.

The total estimated cost of the project was £208,600 which included the replacement of the Parish Suite Doors. The breakdown was as follows:

Parish Suite refurbishment	£166,260.00
External Signage	£ 600.00
New Equipment	£ 7,140.00
New automated doors	£ 9,600.00
Contingency	<u>£ 25,000.00</u>
Total	£208,600.00

The Council agreed that the project would be funded as follows:

NED Village Hall Grant for doors	£ 6,668.00
FCC Grant funding	£ 99,410.00
EMR Parish Suite reserve	£ 84,962.11
EMR Capital Pot reserve	<u>£ 17,559.89</u>
Total	£208,600.00

Outcome

The project was completed in January 2024, but the suite was able to host a number of events in December 2023. The project came in under budget as follows:

Parish Suite refurbishment	£152,575.00
External Signage	£ 0.00
New Equipment	£ 5,948.33
New automated doors	£ 9,600.00
Contingency	<u>£ 0.00</u>
Total	£ 168,123.33

The project came in under budget by £40,476.67.

Outstanding Work

The signage and redecoration of the exterior to the Suite is still outstanding but will require permission from NEDCC and a building control application which the Clerk will be looking into.

Some decoration works in the cellar, storage room, rear corridor and kitchen are outstanding, but these costs should be minimal as the Councils own staff are to be used.

The Council has also been advised that it should have applied for Building Control approval which will need to be completed retrospectively, a fee will be applicable, and the Council may need to pay for official drawings to be completed, again the Clerk is looking into this.

The Clerk is also looking into the cost of replacing the current cooking appliances from Gas to Electric following NEDCC disconnecting the gas supply to the Suites kitchen.

Conclusion

I hope Councillors agree that it has been a worthwhile project and that the end result meets the Councils expectations.

Recommendations

That the balance of the EMR Parish Suite reserve of £13,645.90 is left for future maintenance and an amount is allocated to the reserve annually for future building maintenance and refurbishments.

Killamarsh Parish Council
Budget 2023/24

EXPENDITURE		22/23 Outturn	23/24 Approved Budget	23/24 Current actual 31.03.2024	23/24 Projected Outturn	23/24 Variance
Health, Safety & Wellbeing Committee						
Salaries & Wages						
1000	Office Staff - Salaries	38,947.83	78,793.00	69,082.52	69,082.52	-9,710.48
1001	Office Staff - NIC	16,021.18	7,217.00	23,099.93	23,099.93	15,882.93
1002	Office Staff - Pension	12,297.37	12,896.00	23,199.94	23,199.94	10,303.94
1010	Handyman - Salaries	16,257.69	21,840.00	19,256.87	19,256.87	-2,583.13
1011	Handyman - NIC	5,020.42	661.00	4,539.31	4,539.31	3,878.31
1012	Handyman - Pensions	5,970.31	4,150.00	2,377.37	2,377.37	-1,772.63
1020	Cleaner - Salaries	5,622.79	5,460.00	6,145.13	6,145.13	685.13
1021	Cleaner - NIC	0.00	0.00	8.11	8.11	8.11
1022	Cleaner - Pension	0.00	0.00	0.00	0.00	0.00
1030	Events Manager - Salaries	0.00	22,680.00	17,087.31	17,087.31	-5,592.69
1031	Events Manager - NIC	0.00	1,973.00	3,984.58	3,984.58	2,011.58
1032	Events Manager - Pensions	0.00	4,309.00	5,237.67	5,237.67	928.67
1040	Hospitality Staff - Salaries	0.00	0.00	694.94	694.94	694.94
1041	Hospitality Staff - NIC	0.00	0.00	143.40	143.40	143.40
1042	Hospitality Staff - Pensions	0.00	0.00	0.00	0.00	0.00
1050	Pension Added Years Payment	213.67	0.00	0.00	0.00	0.00
Total - Salaries & Wages		100,351.26	169,979.00	174,857.08	174,857.08	14,678.08 23/24 Pay award higher than anticipated
Indirect Staffing Costs						
1100	Staff Training	1,699.00	1,750.00	1,902.00	1,902.00	152.00
1101	Councillor Training	0.00	0.00	100.00	100.00	100.00 Chair training
1110	Travel	0.00	150.00	0.00	0.00	-150.00
1120	Recruitment Advertising	905.50	500.00	0.00	0.00	-500.00
1130	HR & Payroll	1,850.00	2,000.00	1,850.00	1,850.00	-150.00
1135	Health & Safety	1,872.50	2,000.00	57.00	57.00	-1,943.00
1140	Uniform	376.18	750.00	545.60	545.60	-204.40
Total - Indirect Staffing Costs		6,703.18	7,150.00	4,454.60	4,454.60	-2,695.40
Total - Health, Safety & Well Being Committee		107,054.44	167,129.00	179,311.68	179,311.68	12,182.68
Finance Committee						
Administration Costs						
1200	Stationery	387.11	500.00	392.30	392.30	-107.70
1201	Copier Charges	1,844.75	1,850.00	1,546.15	1,546.15	-303.85
1205	Subscriptions / Books	2,385.90	2,500.00	2,279.23	2,279.23	-220.77
1210	Postage	8.85	100.00	4.20	4.20	-95.80
1215	IT Costs	18,259.63	5,500.00	3,791.01	3,791.01	-1,708.99 22/23 included new laptops and tablets, savings to reserve for refresh
1220	Misc. Expenses	209.77	200.00	408.87	408.87	208.87 Business Cards & RASP plaque
1225	Telecoms	1,738.05	1,850.00	1,360.45	1,360.45	-489.55
1230	Parish Newsletter	693.00	800.00	445.50	445.50	-354.50
1235	Office Equipment	423.97	800.00	862.12	862.12	62.12
1240	Election Costs	0.00	8,000.00	11,331.02	11,331.02	3,331.02 £6k added to reserves
1245	Bank Charges	214.60	250.00	216.21	216.21	-33.79
1250/1	Audit - External	0.00	1,050.00	1,050.00	1,050.00	0.00
1250/2	Audit - Internal	-1,426.25	504.00	504.00	504.00	0.00
1255	Accountancy Fees	3,311.06	250.00	0.00	0.00	-250.00 Ad hoc VAT advice
1260	Professional Fees	350.00	500.00	0.00	0.00	-500.00
1265	Legal Fees	782.40	2,000.00	0.00	0.00	-2,000.00 Canal Bridge Lease???
Total - General Administration Costs		29,181.84	26,854.00	24,191.05	24,191.05	-2,462.94
Premises Costs						
1300	Rent - Council Offices	0.00	1.00	0.00	0.00	-1.00
1310	Rates - Council Offices	3,792.40	3,792.00	3,792.40	3,792.40	-0.60
1320	Utilities - Council Offices	0.00	0.00	813.24	813.24	813.24 Unbudgeted Costs, still not received all invoices
1330	Refuse Disposal - Paper	581.65	600.00	941.80	941.80	341.80 small increase in charges and archiving expenses
1340	Property Maintenance - Council Offices	419.98	0.00	0.00	0.00	0.00
1350	Insurance	3,618.98	3,800.00	3,665.73	3,665.73	-134.27 Includes all building insurance and contents
Total - Office Premises Costs		8,411.01	6,194.00	9,213.17	9,213.17	1,019.17
Total - Administration Costs		37,592.85	34,848.00	33,404.23	33,404.23	-1,443.77
Grants & Donations						
1400	Grants - Section 137	1,754.85	5,000.00	4,322.00	4,322.00	-678.00
Total - Grants & Donations		1,754.85	5,000.00	4,322.00	4,322.00	-678.00
Projects						
1500	NEDCC - Leisure Centre Subsidy	150,000.00	80,000.00	75,000.00	75,000.00	-5,000.00
1505	NEDCC - Leisure Centre Condition Survey & Boilers	20,000.00	20,000.00	20,000.00	20,000.00	0.00
1510	Loan Interest PWLB	0.00	0.00	0.00	0.00	0.00 Budget moved to Parish Suite reserve
1520	Loan capital PWLB	0.00	0.00	0.00	0.00	0.00 Budget moved to Parish Suite reserve
1530	Parish Suite Refurbishment	4,850.00	69,391.21	169,041.21	169,041.21	99,650.00 From Parish Suite reserve & FCC Grant
1531	Parish Suite Doors	0.00	847.00	7,515.00	7,515.00	6,668.00 From Grant (6868) and Capital (847)
1540	Contribution to reserves	0.00	0.00	0.00	0.00	0.00
Total - Projects		174,850.00	170,238.21	271,556.21	271,556.21	101,316.00
Total - Finance Committee		214,197.70	210,086.21	309,282.44	309,282.44	99,196.23
Environment & Climate Change Committee						
Parks & Open Spaces						
2000	Rent - CISWO land	18.51	115.00	106.58	106.58	-8.42
2010	Dog Bin Emptying	4,108.80	5,620.00	5,812.92	5,812.92	-7.08 Based on current contract
2015	Dog Bin Purchases	2,335.76	0.00	143.23	143.23	143.23 Bin on norwood
2020	Grounds Maintenance - NEDCC	12,582.24	8,000.00	7,033.78	7,033.78	-966.22 Based on current contract
2045	Grounds Maintenance	738.86	15,000.00	8,399.28	8,399.28	-6,800.72 Ad hoc work, including Tree maintenance
2030	Gritting - Bags and Bins	963.26	2,000.00	787.00	787.00	-1,213.00
2040	Equipment & Small Tools	775.07	2,111.00	2,190.18	2,190.18	79.18 New noticeboard funded from Capital
2042	Purchase of benches	0.00	1,212.00	1,212.00	1,212.00	0.00 From Env Reserve
2050	Vehicle Leasing	3,221.68	4,944.00	4,646.98	4,646.98	-297.02 Based on current contract
2060	Vehicle Fuel & Maintenance	835.88	1,200.00	782.84	782.84	-417.16 Included insurance in 22/23
2055	Vehicle Insurance	1,642.00	1,900.00	1,398.73	1,398.73	-501.27
2041	Green waste disposal	0.00	250.00	440.40	440.40	190.40 2 Green bins for grass cuttings around offices
2200	Play Equipment	0.00	7,121.00	7,121.00	7,121.00	0.00 Play Bus - Birchlands - Birchlands reserve and env reserve
3000	Killamarsh in Colour	0.00	5,000.00	2,815.00	2,815.00	-2,185.00
Total - Parks & Open Spaces		27,222.06	54,673.00	42,859.92	42,859.92	-11,783.08

Cemetary

2100	Water Charges	146.88	200.00	100.45	100.45	-99.55	
2101	Gates Electricity	0.00	0.00	36.64	36.64	36.64	
2105	Gates Opening Costs	2,070.00	3,000.00	2,559.05	2,559.05	-440.95	Cost of gates to come from reserves
2110	Refuse Disposal	1,250.68	1,500.00	1,324.96	1,324.96	-175.04	

Total - Cemetary		3,467.56	4,700.00	4,021.10	4,021.10	-678.90	
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Churches & Churchyards

2300	Electricity - Clock	415.66	800.00	329.03	329.03	-470.97	
2310	Maintenance Costs	3,018.00	1,000.00	213.00	213.00	-787.00	Servicing and minor repairs - agreement needs formalising

Total - Churches & Churchyards		3,433.66	1,800.00	542.03	542.03	-1,257.97	
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Highways & Street Furniture

2400	Rent - Bus Shelter	37.08	40.00	37.08	37.08	-2.92	
2410	Maintenance / Repairs	374.00	1,000.00	1,250.00	1,250.00	250.00	Sheffield Road roof repair

Total - Highways and Street Furniture		411.08	1,040.00	1,287.08	1,287.08	247.08	
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CCTV

2500	Electricity	780.21	1,000.00	694.60	694.60	-305.40	
2505	Maintenance	0.00	1,000.00	0.00	0.00	-1,000.00	

Total - CCTV		780.21	2,000.00	694.60	694.60	-1,305.40	
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Community Bus

3300	Community Bus	0.00	5,000.00	0.00	0.00	-5,000.00	
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Total - Community Bus		0.00	5,000.00	0.00	0.00	-5,000.00	
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Projects

2600	Neighbourhood Plan	0.00	0.00	2,150.00	2,150.00	2,150.00	Grant funded see income
2610	Birchlands Log Circle - Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	
2620	Notices Boards - Capital Reserve Fund	577.00	0.00	0.00	0.00	0.00	
2630	Benches (74) - Capital Reserve Fund	2,038.00	0.00	0.00	0.00	0.00	
2640	Grant Funded - Defibs	5,240.00	0.00	0.00	0.00	0.00	
2641	Speed Indicator Devices	0.00	3,963.00	10,723.00	10,723.00	6,760.00	Grant funded see income
2642	Nonwood Play Area	0.00	26,440.80	51,440.80	51,440.80	25,000.00	Part funded from Grant (E25K) remainder from Env Reserve
2643	Cemetary Gates Project	0.00	7,123.26	7,123.27	7,123.27	0.01	Funded from Environment Reserve - E7123.26 in total

Total - Projects		7,855.00	37,527.06	71,437.07	71,437.07	33,910.01	
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Total - Environment & Glimate Change Committee		43,169.57	106,740.06	120,871.60	120,871.60	14,131.74	
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Events & Communicaitions CommitteeKillamarsh Community Hub

3100	Rates	11,776.00	9,472.00	9,472.00	9,472.00	0.00	
3110	Water Charges	235.12	1,000.00	548.03	548.03	-451.97	
3120	Electricity	2,143.46	5,000.00	2,551.25	2,551.25	-2,448.75	
3130	Gas	4,821.87	8,000.00	3,613.49	3,613.49	-4,386.51	Refund due on over payment
3140	Maintenance Contracts	3,298.38	17,000.00	14,024.27	14,024.27	-2,975.73	Office conversion covered by reserve
3245	Cleaning Materials & Equipment	512.55	1,000.00	1,301.77	1,301.77	301.77	A lot of new stock and equipment required

Total - CLOC Building		22,767.38	41,472.00	31,510.81	31,510.81	-9,961.19	
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Parish Suite

3150	Parish Suite Broadband	0.00	0.00	132.00	132.00	132.00	
3160	Parish Suite Waste Disposal	0.00	0.00	234.99	234.99	234.99	
3170	Parish Suite Pest Control	0.00	0.00	100.00	100.00	100.00	
3200	Bar Stock	0.00	5,000.00	3,717.38	3,717.38	-1,282.62	
3210	Catering Purchases - Food & Drink	0.00	4,000.00	291.25	291.25	-3,708.75	
3220	Catering Purchases - Non Food	0.00	1,500.00	565.79	565.79	-934.21	
3225	Tills	0.00	0.00	1,552.51	1,552.51	1,552.51	
3230	Publicity	0.00	1,000.00	0.00	0.00	-1,000.00	
3240	Equipment & Small Tools	478.51	500.00	4,789.59	4,789.59	4,289.59	Office furniture and Chairs for the Hub, notice /wipeboards and baby changing unit
3246	Washroom Services	0.00	0.00	619.73	619.73	619.73	
3250	Stocktaking fees	0.00	400.00	0.00	0.00	-400.00	
3260	Entertainers	0.00	1,000.00	520.00	520.00	-480.00	
3270	Lease	40,479.70	21,600.00	18,000.00	18,000.00	-3,600.00	
3275	Service Charge	14,745.85	16,000.00	15,683.15	15,683.15	-316.85	Includes rates, share of utilities and other shared mnctc costs
3280	Licences	529.00	1,000.00	3,368.51	3,368.51	2,368.51	Renewal of Premises Licence, PRS/PPL

Total - Parish Suite		55,233.06	52,000.00	45,574.90	49,674.90	-2,426.10	
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Projects

3400	Queens Platinum Jubilee	1,427.76	0.00	0.00	0.00	0.00	
3410	Extreme Wheels Sessions	3,245.00	3,265.00	8,265.00	8,265.00	5,000.00	Partially grant funded and Council reserves

Total - Projects		4,672.76	3,265.00	8,265.00	8,265.00	5,000.00	
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Events

3500	Competition Prizes	170.00	200.00	120.00	120.00	-80.00	
3510	Christmas Decorations & Activities	3,646.14	6,000.00	7,554.18	7,554.18	1,554.18	
3520	Village Festival	0.00	5,000.00	739.92	739.92	-4,260.08	
3530	One off Events	143.82	4,000.00	1,007.59	1,007.59	-2,992.41	Coronation
3540	Remembrance Day	428.06	250.00	1,241.62	1,241.62	991.62	Purchase of Poppy signs for lampposts

Total - Events		4,388.02	15,450.00	10,663.31	10,663.31	-4,786.69	
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Total - Events & Communications Committee		88,081.22	112,187.00	100,014.02	100,014.02	-12,172.98	
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TOTAL EXPENDITURE		462,602.93	596,142.27	709,479.94	709,479.94	113,337.67	
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INCOMEFinance CommitteeAdministration

100	Precept	488,648.56	440,314.00	440,314.00	440,314.00	0.00	
110	Rent	50.00	0.00	0.00	0.00	0.00	
120	Memorial Fence Insurance Claim	900.00	0.00	0.00	0.00	0.00	
130	Wayleaves and Easements	21.18	19.00	0.00	0.00	-19.00	
140	Bank Interest	0.00	0.00	0.00	0.00	0.00	
150	Leases	1,920.00	500.00	0.00	0.00	-500.00	
160	Misc Income	164.43	0.00	732.98	732.98	732.98	Some income needs to be identified and reallocated
170	Parish Suite Doors	0.00	0.00	6,668.00	6,668.00	6,668.00	

Total - Administration	491,704.17	440,833.00	447,714.98	447,714.98	6,681.98
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Environment & Climate Change Committee

Allotments

200	Belk Lane income	525.00	525.00	550.00	550.00	25.00	Some income paid in March 2023
210	Station Road Income	550.00	550.00	375.00	375.00	-175.00	Some income paid in March 2023

Total - Allotments	1,075.00	1,075.00	925.00	925.00	-150.00
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Rights of Way - DCC

220	Rights of Way Income from DCC	495.00	495.00	495.00	495.00	0.00
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Total - Rights of Way - DCC	495.00	495.00	495.00	495.00	0.00
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Project Funding

230	Defibrillator Grant Income	1,956.00	0.00	0.00	0.00	0.00	
240	Norwood Play Area	0.00	0.00	25,000.00	25,000.00	25,000.00	
250	DPCC SIDS Grant	0.00	0.00	6,760.00	6,760.00	6,760.00	
260	Groundworks Neighbourhood Plan Grant	0.00	0.00	1,850.00	1,850.00	1,850.00	
270	DPCC CCTV Funding	0.00	0.00	5,000.00	0.00	0.00	Prepayment - costs in 24/25
280	FCC Grant - Parish Suite	0.00	0.00	99,410.00	99,410.00	99,410.00	

Total - Projects Funding	1,956.00	0.00	138,020.00	133,020.00	133,020.00
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Events & Communications Committee

Killamarsh Community Hub

300	Rent	105.00	11,250.00	1,535.00	1,535.00	-9,715.00	Best guess based on current usage
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Total - CLOC Building	105.00	11,250.00	1,535.00	1,535.00	-9,715.00
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Parish Suite

310	Hire Income	0.00	24,450.00	1,305.89	1,305.89	-23,144.11
320	Bar Income	0.00	10,500.00	4,369.71	4,369.71	-6,130.29
330	Catering Income	0.00	5,500.00	0.00	0.00	-5,500.00

Total - Parish Suite	0.00	40,450.00	5,675.60	5,675.60	-34,774.40
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Events

340	Village Festival	0.00	0.00	324.99	324.99	324.99
341	Craft Fayre	0.00	0.00	160.00	160.00	160.00
342	Event Ticket Sales	0.00	0.00	2,410.00	2,410.00	2,410.00
350/1	Grants received - Jubilee	700.00	0.00	0.00	0.00	0.00
350/2	Grants received - Remembrance	150.00	0.00	0.00	0.00	0.00
350/3	Grants - Extreme Wheels	0.00	0.00	5,000.00	5,000.00	5,000.00
350/4	Grants - Hub Furniture - Cllr Renwick	0.00	0.00	500.00	500.00	500.00

Total - Events	850.00	0.00	8,394.99	8,394.99	8,394.99
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TOTAL INCOME	498,185.17	454,103.00	602,760.57	597,760.57	103,657.57
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NET BALANCE	-43,682.24	102,039.27	106,719.37	111,719.37	9,680.10
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Reserves	31.03.2023	Movement in Year	31.03.2024
General Fund	£156,243.74		£148,464.72
Reserves			
EMR Birchlands Play Area	£1,509.67	-£1,509.67	£0.00
EMR Parish Suite Reserve	£59,962.11	-£46,316.21	£13,645.90
Rolling Capital Fund	£128,229.19	-£3,050.00	£125,179.19
EMR Environment Reserve	£85,696.04	-£43,138.43	£42,557.61
EMR Community Events - Extreme Wheels	£3,265.00	-£3,265.00	£0.00
EMR Election Costs	£2,000.00	-£2,000.00	£0.00
EMR Speedwatch	£16.26		£16.26
EMR Community Hub Property Repairs	£5,000.00	-£5,000.00	£0.00
EMR IT refresh	£0.00	£2,000.00	£2,000.00
Reserves	£285,678.27	-£102,279.31	£183,398.96
	£441,922.01		£331,863.68

Tots Bus
 Added loan repayment = £83277.11, less £69,631.12 towards costs
 Benches at Linear, Noticeboard and Suite doors
 Tots Bus, SIDS, Norwood, Cemetery Gates,
 Hub Office alterations

Estimated Outstanding Costs	£5,000.00
EMR reserves at 31.03.24	£183,398.96
Total	£188,398.96
February 2024 Bank Balance	£336,863.68
Current General Fund	£148,464.72

<u>Reserves</u>	31.03.2023	Movement in Year	31.03.2024	Proposed Reserves	2024/25 Budgeted Increase	31.03.2025	Allocated to
General Fund	£156,243.74		£148,464.72				
Reserves							
Rolling Capital Fund	£128,229.19	£-3,050.00	£125,179.19	£75,000.00	£25,000.00	£100,000.00	
EMR Birchlands Play Area	£1,509.67	£-1,509.67	£0.00	£0.00		£0.00	
EMR Parish Suite Reserve	£59,962.11	£-46,316.21	£13,645.90	£25,000.00		£25,000.00	Events Committee
EMR Environment Reserve	£85,696.04	£-43,138.43	£42,557.61	£51,382.70		£51,382.70	Environment Committee
EMR Community Events - Extreme Wheels	£3,265.00	£-3,265.00	£0.00	£5,000.00		£5,000.00	Events Committee
EMR Election Costs	£2,000.00	£-2,000.00	£0.00	£5,000.00	£3,000.00	£8,000.00	Finance Committee
EMR Speedwatch	£16.26		£16.26	£16.26		£16.26	
EMR Community Hub Property Repairs	£5,000.00	£-5,000.00	£0.00	£15,000.00		£15,000.00	Events Committee
EMR IT refresh	£0.00	£2,000.00	£2,000.00	£2,000.00	£1,000.00	£3,000.00	Finance Committee
EMR Vehicle and Equipment	£0.00	£0.00	£0.00	£5,000.00		£5,000.00	Environment Committee
Reserves	£285,678.27	£-102,279.31	£183,398.96	£183,398.96	£29,000.00	£212,398.96	

Planning List w/e date	Application Number	Address	Details	Decision	Date of Decision
22.03.24	NED 24/00172/FLH	Netherthorpe House, Netherthorpe Lane, Killamarsh	Application to regularise single storey lean-to rear extension with alterations to fenestration		
29.03.24	NED 24/00208/FLH	56 Kirkcroft Lane, Killamarsh, Sheffield	Proposed front porch to existing house, increase in roof slope height incorporating roof lights, to accommodate room within roof	CONSULTATION REQUEST	
05.04.24	NED24/00071/DISCON	Land South West Of Upperthorpe Road, Killamarsh	Application to discharge condition 8 (Phasing Plan) pursuant to planning application 18/01003/OL and Appeal Ref. AP/R1038/W/22/3310461	APPROVED	28.03.24
12.04.24	NONE RECEIVED				
19.04.24	NONE RECEIVED				

Killamarsh Conservation Group

Report as requested for Killamarsh Parish Council to detail the spending of a £500 grant.

The grant was allocated for the use of maintaining the flower beds on Shepcote Road and the purchasing of spring bulbs for the village.

Unfortunately the licenses applied for to enable the group to go ahead with planting were very slow in arriving. They were applied for in November 2023 but not granted till February and only then after the secretary of the group had chased NEDDC for them.

Added to this problem was the awful weather between December 2023 and the end of March 2024 which as everyone is aware left the ground very soggy.

Nevertheless, the bulbs were planted on Westfield Road and Sycamore Drive. These added to the areas that were planted last winter and which have flowered well this year.

It is the intention to apply for more licenses for new spring bulbs planting areas next winter.

Expenditure details

- £106.94 Crocus bulbs
- £10.47 Fritillaria bulbs
- £161.85 Hellebores
- £120.44 Soil and assorted flowers
- £109 Public liability insurance

Total = £508.70

Should you wish for copies of the receipts then please let me know.

We would like to thank Killamarsh Parish Council for the grant.

Sandra Fraser, KCG Treasurer

Killamarsh Parish Council

KPC 50 – Grants or Donations to Organisations

DETAILS OF POLICY	
Policy No	KPC 50
Policy Title	Grants & Donations to Organisations
Committee/Working Party Responsible	Finance / Full Council
Last Reviewed	April 2024
Next Review Date	March 2026

The Policy

1. INTRODUCTION

Killamarsh Parish Council has a commitment to encourage, support and promote volunteer organisations and charities within Killamarsh for the benefit of the village. The Parish Council makes an annual budget provision for Community Grants to help meet its aims.

Community grants come from taxpayer funds and a key principle of the policy is to ensure that grant expenditure is open and transparent.

2. GENERAL NOTES

For the purposes of this policy, donations and grants differ only in that a donation is given without the need to be specific about how it is used, whereas a grant must be spent specifically for the purpose agreed. For example, a donation may be given to a village hall towards the general running costs without being specific about what it is spent on, whereas a grant would be given towards the cost of specific project such as installation of a new security system.

Most applications under this policy will be defined as a grant and be subject to the following considerations.

The parish council's aim is to ensure that all our award-making activity is:

- **Open
- **Transparent
- **Fair
- **Competitive
- **Supports local organisations

Our awards are open to established voluntary or community groups, as well as new or

informal groups of parishioners who are or intend by the date of application to become formally constituted.

2. PARISH COUNCIL POWERS and SECTION 137

A parish council has a number of powers granted under various Acts of Parliament which enable it to spend money. Since 2008 the "Power of Wellbeing" and more recently the "General Power of Competence, Localism Act 2011" allow parish councils more flexibility in how they spend money within the local community. In order to use either of these powers it is necessary that the council has a qualified Clerk/Proper Officer, and at least two thirds of its Councillors have been elected rather than co-opted or appointed. Currently Killamarsh Parish Council does meet these criteria.

Should there be a point when the Parish Council no longer meets the criteria, all donations and grants will then fall under the statutory power of Section 137 of the Local Government Act 1972, which permits it to spend up to a certain limit on anything which, in the opinion of the council, is in the interests of the parish, or any part of it, or is in the interest of all or some of its inhabitants.

This amount is limited to a figure per head of the electorate on the electoral role on 1st January before the commencement of the financial year. The figure is given to the Council, via the Clerk/Proper Officer on an annual basis.

The parish council has no obligation to spend all or any of the money available under S.137. This money is not 'gifted' to the parish council; it forms part of the Precept which the parish council makes on the District Council. The cost of any grants or donations is therefore reflected in residents' council tax bills.

3. WHO CAN APPLY?

To be eligible for the award of a grant under Section 137 an organisation must:

- be established for charitable, benevolent, social, cultural, recreational, or philanthropic purposes,
- have a constitution, or set of rules, which define its aims, objectives and operational procedures,
- be able to provide a copy of its latest annual accounts and/or most recent bank statement. Accounts are to be checked and signed by a person independent of the group,
- have a bank account operated by a minimum of at least two joint signatories.

4. WHAT CAN BE FUNDED?

- the project should be something that makes the local community a better place in which to live, work or visit
- it should benefit people who live in the parish
- there must be clear evidence that local people support the project and are involved in carrying it out
- applications do not have to be from groups that already exist

- each group may only make one application per financial year
- applications will be considered for day-to-day running costs and individual projects

5. THE FOLLOWING ARE NOT ELIGIBLE

- Support for individuals or private business projects.
- Projects that are the prime responsibility of other statutory authorities.
- Projects that improve or benefit privately owned land or property.
- Projects that have already been completed or will have been by the time the grant is made.

6. CONDITIONS OF SUPPORT

The council may make the award of any grant subject to all or some of the following conditions. Required conditions will be at the discretion of the council and take into account your organisation's individual circumstances.

- The application must be made using the official Killamarsh Parish Council application form which is available from the Parish office or the Parish Council website at www.killamarsh-pc.gov.uk
- Where expenditure on a specific project exceeds £2,000 quotes from at least three providers must have been received, where external contractors are to be used to carry out the work.
- A detailed breakdown of the cost of the project should be provided with each application.
- Details must be provided of the extent to which funding has been sought or secured from other sources or own fund-raising activities.
- Funding must only be used for the purpose agreed with the Parish Council and if the monies are not spent on the items agreed, they must be returned.
- Funding must be spent within the financial year awarded and cannot be added wholly or partly to your reserves.
- If your project costs are more than you anticipated on your application, any shortfall must be met by you – Killamarsh Parish Council will not make up any shortfall.
- To fully understand your project or activity the Parish Councillors may wish to visit your project or activity, prior to the project or activity commencing. They may also wish to conduct a site visit once your funded project is underway.
- The need to provide evidence of expenditure (receipts/receipted invoices) to the Clerk/Proper Officer to the Council on completion of your project will be discretionary – based on the amount given and the purposes given. (If required, this evidence of expenditure should be equal to, or more than, the total of the amount of the grant detailed on your application.)
- Any unused funds at the end of the financial year in which the grant is paid out must be returned to Killamarsh Parish Council.
- You must acknowledge Killamarsh Parish Council's support in all publications, publicity, and annual reports.
- You should show the funding awarded separately in your published financial accounts and Killamarsh Parish Council should have access to your financial records, on request,

where appropriate.

- A representative of your organisation must give a report at the Annual Parish Meeting (held on an evening between March and May each year) on how you spent the money and if appropriate how your project went.

7. WHEN TO APPLY

The parish council prepares its annual budget during November/December each year. The Parish Council have agreed a figure of £5,000 to be included in the 2023/24 budget and will award up to 10 grants up to a maximum of £500, or less should the organisation require an amount less than £500. Organisations can write/apply only during the months of April and October in time to be considered for a grant. Any award granted would become available for payment around May and November of the same financial year.

This is a competitive process against other bids and the quality of each bid is important. All groups will be treated equally. If an organisation has had a grant previously, they are not guaranteed to receive financial support again but are not excluded from applying again. A fresh application will be required each time.

Ad-hoc requests can be made during other months. However, there is no guarantee that any funds will remain available.

8. HOW WILL DECISIONS BE MADE?

All bids will be judged after the closing date on the last day of April and October each year. The applications will be reviewed, and recommendations will be made by a committee of 3 Parish Councillors, to the full Council. Full Council will vote, and their decision is final. Unfortunately, we may not be able to fund all projects as there may be more applications than there is money available. However, all applications will be considered carefully. Due account will be taken of the extent to which funding has been sought or secured from other sources or own fund-raising activities.

9. HOW TO APPLY

Applications should be made in writing. Please apply to the Parish Office for a standard application form or download one from the parish council website at www.killamarsh-pc.gov.uk.

Killamarsh Parish Council

KPC 01 Council Reserves and Contingencies Policy

DETAILS OF POLICY	
Policy No	KPC 01
Policy Title	Council Reserves and Contingencies Policy
Committee/Working Party Responsible	Finance Committee / Full Parish Council
Last Reviewed	April 2024
Next Review Date	April 2026

The Policy

1. Introduction

Killamarsh Parish Council is required to maintain adequate Financial Reserves to meet the needs of its operations and to ensure financial security. The purpose of this policy is to set out how the Council will determine and review the level of reserves.

The Joint Panel on Accountability and Governance Practitioners Guide (JPAG) (March 2023 edition) advises:

“As with any financial entity, it is essential that authorities have sufficient reserves (General and Earmarked) to finance both its day-to-day operations and future plans.

Sections 32 and 43 of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. However, there is no specific minimum level of reserves which an authority should hold, and it is the responsibility of the Responsible Financial Officer and Finance Committee to advise Full Council about the level of reserves and to ensure that there are procedures for their establishment and use.

2. Types of Reserves

These may be categorised as either General or Specific.

2.1 General Reserves General

Reserves are funds which do not have any restrictions on their use. They cushion the impact of uneven cash flows, offset budget requirements, if necessary, or can be held in case of unexpected events or emergencies. Setting the level of General Reserves is agreed with the Annual Budget.

JPAG (March 2023 edition) advises:

“The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority’s General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE).” 3 “The smaller the authority, the closer the figure should be to 12 months NRE, the larger the authority the nearer to 3 months. In practice, any authority with an NRE in excess of £200,000 should plan on 3 months equivalent.”

The primary means of building General Reserves will be through a reallocation of funds (underspend on a completed project) and allocation from the annual budget. This will be in addition to any amounts needed to replenish reserves which have been spent in the previous year.

If in extreme circumstances General Reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the Parish Council would be able to draw down from its EMRs to provide short term resources.

2.2 Earmarked Reserves ‘EMR’s

EMRs must be held for genuine and intended purposes and their level should be subject to annual review and justification. They should be separately identified to prevent query from internal and external auditors.

EMRs are held for several reasons and shall only be used for the purpose for which they were created:

- Renewals – to enable the planning and financing of an effective program of equipment replacement and property maintenance/refurbishment. The funds required are built up incrementally over several years when taking into account asset conditions and asset life. They are a mechanism to smooth expenditure without the need to vary budgets.
- Carry forward of underspend on an uncompleted project – expenditure committed to a project but not spent in the budget year. Reserves can be used as a mechanism to carry forward those resources.
- Developers Contributions – proceeds from developers which can only be used for specified purposes.
- Other Earmarked Reserves – these may be set up from time to time to meet known or predicted liabilities.

Where the purpose of an Earmarked Reserve becomes obsolete, or where there is an over-provision of funds, the excess may, on the approval of Full Council, be transferred to other budget headings within the revenue budget, to General Reserves or to one or more other Earmarked Reserves.

EMRs will be established on a “needs” basis in line with anticipated requirements and these are to be reviewed annually when the budget is agreed.

Any decision to set up an EMR must be approved by Full Council. If the EMRs are used to meet short term funding gaps, they must be replenished in the following financial year. However, EMRs which have been used to meet a specific liability would not need to be replenished, after having served the purpose for which they were originally set up.

3. Management and Control of Reserves

Movements in Earmarked Reserves and General Reserves shall be reported to the Finance Committee as part of the quarterly Budget Report and at the following Full Council meeting. The use of Reserves shall be approved by the Full Council.

The level of General Reserves shall be reviewed on an annual basis during the annual budgetary review and agreed by the Parish Council. The minimum level of General Reserves shall be recommended to the Parish Council by the Responsible Financial Officer. This will form part of the recommendations for the Annual Budget and Precept request by the Parish Council.

The current level of General Reserves to be held by the Council is set at equal to between three and six months of predicted expenditure.

Earmarked Reserves shall be reviewed on an individual basis. This review will also be undertaken as part of the Annual Budgetary Review.

Approval for the creation, amendment, cessation or continuation of Earmarked Reserves will be given by Full Council.

Killamarsh Parish Council

KPC 06 Corporate Risk Assessment Policy & Register

DETAILS OF POLICY	
Policy No	KPC 06
Policy Title	Corporate Risk Assessment Policy & Register
Committee/Working Party Responsible	Finance Committee / Full Parish Council
Last Reviewed	27/03/2023
Next Review Date	March 2024

The Policy

1. Scope of Policy

To involve members in the ownership and accountability for corporate success and appropriate management of the associated risks.

2. Definition of Risk

An uncertainty of outcome of actions or events which impacts upon the Council achieving its objectives.

3. Policy

3.1. The Council is committed to good risk management, allowing it to:

- a) have increased confidence in achieving its objectives;
- b) constrain threats to acceptable levels (i.e. within its risk appetite);
- c) take informed decisions about exploiting opportunities; and
- d) assist the Parish Clerk in completing the annual governance statement.

3.2. The Council recognises that in order to achieve its objectives it must manage risk within its risk appetite. Where risks lie beyond the risk appetite, members and the Clerk will take appropriate action to reduce those risks. A schedule of corporate risks will be maintained in a corporate risk assessment for review and approval by members.

3.3. In addition to corporate risk, members and the Clerk have a responsibility to assess and appropriately manage risk as part of the evaluation of project proposals, business cases and grant applications. The Clerk will include the detailed outcome of project and business case risk assessment in any Council agenda item that considers major financial investment. Responsibility for assessing and managing Health and Safety risks associated with Council activity and events will be managed by the Clerk with methods of safe working communicated to and adhered by members and contractors.

3.4. The Clerk and members are responsible for assessing and managing risk as an integral part of their day-to-day role in ensuring the Council's objectives are met, recognising that all risk categories must be considered, including reputation, health and safety and financial risk. Where risks are identified which have the potential to impact upon the Council's objectives, these will be referred to the Clerk for consideration for inclusion in the corporate risk assessment.

3.5. Members are required to at least annually review this risk assessment policy and the corporate risk assessment. This will include:

- a) reviewing the risk assessment rating criteria, risk appetite and approaches to managing risk;
- b) identifying and updating the schedule of risks;
- c) evaluating the likelihood and potential impact to the Council of each risk materialising;
- d) deciding upon measures to avoid, reduce or control each risk, as appropriate; and
- e) recording the decisions reached.

4. Organisational Arrangements

4.1 The Parish Clerk will ensure that all officers are aware of their responsibility in managing and reporting risk. Each officer shall make appropriate arrangements to ensure risk is continually assessed in relation to their area of responsibility.

4.2. The Parish Clerk, advised by officers as required, will initially review the corporate risk assessment at least annually in advance of it being submitted to the Council for review and ultimate approval.

4.3. The Council in its Forward Work programme will make arrangements to approve the risk assessment policy and corporate risk assessment on at least an annual basis.

<u>Subject</u>	<u>Risk(s) Identified</u>	<u>High, Medium or Low</u>	<u>Management/Control of Risk</u>	<u>Reviewed by</u>
Precept	Inadequate Precept	Low	To determine the precept required, the Clerk / RFO examines the current financial year's accounts together with the projected year-end accounts, and considers all expenditure and income required for the next financial year, then presents this to Council to enable Council to make an informed decision and agree the Precept. The public are then notified of this via a meeting Agenda and invited to attend the next full Council meeting, whereby Council agree the Precept amount. The Clerk then submits the Precept form to NEDCC	Clerk / RFO and Full Council
	Precept not paid by Local Authority	Low	The Clerk/RFO checks the bank account regularly in April and October to ensure the half yearly precept payments have been made by NEDCC and notifies them if not.	
Financial Regulations	Not adhering to policy and procedures as set out in the Financial Regulations	Low	The Clerk/RFO and Council follow the model Financial Regulations as set out by NALC, which have been revised accordingly and adopted by the Parish Council. These are reviewed annually by the Clerk and Council and adopted at the May Annual Parish Council Meeting.	Clerk / RFO and Full Council
Standing Orders	Not adhering to policy and procedures as set out in the Standing Orders	Low	The Clerk and Council follow the model Standing Orders as set out by NALC, which have been revised accordingly and adopted by the Parish Council. These are reviewed annually by the Clerk and Council, and adopted at the May Annual Parish Council Meeting.	Clerk / RFO and Full Council
Bank Records & Banking	Banking / Financial Errors	Low	All items of income and expenditure are cross-referenced against the bank statements and a monthly reconciliation report created for authorisation.	Clerk / RFO and Finance Committee
	Security of banks	Medium	Currently 1 bank account in place. Parish Council eligible under FSCS up to £85,000. Other bank account / investment opportunities need to be investigated to secure Council monies.	Clerk / RFO and Finance Committee

	Loss through theft and dishonesty	Low	All expenditure and income is approved by the Finance Committee and minuted as such. All cheques are to be signed by 2 Councillors with stubs initialed also. Blank cheques are never authorised and if a mistake is made on a cheque, it is automatically cancelled and a line put through it and it is then stapled to the back of the cheque book, which states the details of the cheque and why it was cancelled. Where online banking is used for payments The Council is also covered by a Fidelity Guarantee of £500,000.	Clerk / RFO and Finance Committee
Financial & Accounting Records	Inadequate records	Low	The Clerk/RFO maintains a cashbook listing all income and expenditure. The Clerk/RFO compiles all paperwork relating to monthly income and expenditure saved on their laptop and in files kept at in the Parish Council office. All files are reviewed by the Chairman and Internal Controller annually and also assessed by the Internal Auditor annually before being submitted for audit.	Clerk / RFO and Finance Committee
	Not following the grant claims procedure	Low	The Clerk/RFO ensures the grant policy is adhered to and that all qualifying organisations are notified of the claim process annually. The Clerk/RFO also ensures there is a power to pay such grants before presenting the grant application to Council for agreement.	Clerk / RFO and Full Council
	Grant Payments	Low	The Clerk/RFO ensures that all annual grants are budgeted for and a schedule of such payments kept for audit purposes and future budgeting. Payment is made in accordance with the Grant policy.	Clerk / RFO and Finance Committee
Cash	Loss through theft and dishonesty	Medium	Petty cash float of £150 is held. Receipts reconciled to cash float. Deputy Clerk manages the float and Clerk/RFO monitors regularly. Reimbursements checked by members of the Finance Committee periodically at their discretion.	Clerk / RFO and Finance Committee
	Incorrect Use	Medium	Restricted to use by the Clerk /RFO only and only used in line with policy and procedure. All purchases to be made using the card, are reviewed monthly by 2 Councillors, with all records of use being added to the cashbook and invoice folder, including all receipts.	Clerk / RFO and Finance Committee
Borrowing	Ability to repay loans	Low	The Clerk/RFO ensures that appropriate provision is made in the budget for any repayments required annually, as well as completing affordability check calculations.	Clerk / RFO and Full Council

Best Value	Charges made on the Parish Council are too high	Low	The Clerk/RFO will always obtain at least 2 estimates/quotations for any work undertaken by contractors on behalf of the Parish Council. For any major expenditure procedures set out in the Financial Regulations will be adhered to. All estimates/quotations are then to be agreed and approved by full Council and minuted accordingly.	Clerk / RFO and Full Council
Financial Reporting	Insufficient information	Low	The Parish Council appoints an Internal Controller annually (from the Finance Committee) to review and authorise all financial records. All income and expenditure is presented at Finance meetings along with the balances of all Parish Council bank accounts. Each quarter, the Clerk/RFO circulates to Council a financial report outlining income and expenditure against budget. The Clerk/RFO ensures that all VAT returns are made in a timely manner and recorded in the cashbook accordingly. All accounts are available for public inspection.	Clerk / RFO, Finance Committee and Full Council
Audits	Annual Audit is not completed within the set deadline	Low	The Clerk/RFO prepares the year end accounts and Annual Return for the Internal Auditor to review, who is appointed by the Full Council from the Finance Committees recommendation on an annual basis. Once the accounts have been returned by the internal auditor any recommendations are reported on and noted by Full Council. The RFO then completed the AGAR for Full Council approval within the time frames set. All required documentation is then submitted to the External Auditor for review. On the return of the signed AGAR by the external auditor all findings are reported and minuted at Full Council and the Conclusion of Audit document is shared for public view.	Clerk / RFO, Finance Committee and Full Council
Invoices	Annual Audit is not advertised	Low	The Clerk/ RFO is to ensure the annual audit notices are put on the Council notice board and website for the public to view, for the prescribed period of time.	Clerk/RFO and Finance Committee
	Goods not supplied but billed	Low	All invoices are only paid after the service or goods have been received, and only after the Finance Committee have approved them.	
	Incorrect Invoicing	Low	All requests /orders for goods and services are confirmed in writing by the Clerk/RFO, to agree all costs involved. The Clerk/RFO is to check all invoices received for accuracy and ensure all information is entered into the Cashbook.	

	Unpaid Invoices	Low	As the Parish Council raises very few invoices, this is easily dealt with by the Clerk/RFO following up any unpaid invoices monthly.	
Freedom of Information Act	Non-compliance with the Model Publication Scheme	Low	Information and documentation is made available on the Parish Council website. Information is also publicised on the parish notice boards, with all FOI's dealt with in accordance with the Model Publication Scheme. The website is regularly checked to ensure it complies with all current legislation.	Clerk / Events and Communications Committee.
	Salary and expenses paid incorrectly, Incorrect NI & Tax deductions and Pension contributions	Low	The Council payroll is contracted to NEDDC who make the HMRC, tax and NI contributions and pensions on behalf of the council. The Clerk submits monthly information on hours, overtime and any additional payments.	Clerk and Health, Safety and Wellbeing Committee
Data Protection	Non-compliance with Data Protection Legislation	Low	Killmarsh Parish Council is registered with ICO the UK Data Protection Agency and governed by their rules. Any Breach of the GPC should be reported to Council and the ICO for investigation.	Clerk and Full Council
	Inadequate Cover	Low	An annual review is undertaken prior to the renewal of the insurance policy. Third party risk is including within the cover, with current liability set at £10m.	Clerk / Finance Committee and Full Council
Insurance	Fidelity Guarantee	Low	The amount is reviewed annually to ensure insurance cover is sufficient for the Parish Council's needs.	
	Public Liability	Low	Currently insured for cover in all areas with the play equipment at the playing field regularly inspected by the Handymen and inspected annually by an External ROSPA Inspector.	
	Personal Accident	Low	All Council members, employees and/or volunteers of the Parish Council are covered under the personal accident plan of the insurance policy, with Risk Assessments undertaken for any major events and the insurance company notified of such.	
	Cost	Low	Three quotations are obtained at the end of each insurance cover and presented to the Finance Committee and then Full Council for approval.	
Assets				

Physical Assets	Loss or damage	Medium	An annual review is conducted for insurance, storage and maintenance purposes. An annual review is also conducted for the level of public liability insurance required. Buildings protected by CCTV and alarm system and is externally monitored out of hours.	Clerk / Full Council
	Risk/damage to third party(ies) property	Low		
Financial Assets	Land rent / lease not paid or rent income received	Low	The Clerk/RFO is to ensure that all rent and lease income is paid in a timely manner and recorded within the budget.	Clerk / Finance Committee
	Land owned by the Council not registered with HM Land registry	High	The Council should have a comprehensive list of land owned by themselves and ensure that each one is registered with HM Land Registry to avoid disputes in the future.	Clerk / Full Council
	Adequacy of Reserves	Low	The Council must maintain reserve levels to an adequate amount. This is considered by the Finance Committee and approved by Full Council annually during the budget setting cycle.	RFO / Finance Committee and Full Council
Staffing	Loss of Parish Clerk	Medium	Regular back-up of information, policies and procedures maintained. List of passwords and other key information kept in the office safe. Edge IT host/back up the finance and agenda/minutes packages by accessing them online. Deputy Clerk available to cover.	Clerk and Health, Safety & Wellbeing Committee
	Employment Law	Medium	DALC, NALC and SLCC bulletins, and the Clerk's networking with colleagues keep Councillors up to date with new and existing legislation/guidance. DALC, NALC and SLCC are available to provide support in the areas of human resources and health & safety.	
	Contracts of Employment	Low	All employees issued with contracts of employment and reviewed regularly.	
	Inadequate training	Low	Annual appraisals set for all staff and training needs identified	
	Performance measurement	Low	Annual appraisals set for all staff.	
	Lack of direction and prioritisation and absence of a business / parish plan.	Medium	A business / parish plan is required to set the Councils objectives for the next 5 years. The Clerk will maintain a work plan and regularly share this with Councillors so that priorities can be set.	Clerk / Full Council
Governance	Spend on activities that the Parish Council has no power to do so,	Low	The Parish Council has adopted the General Power of Competence in October 2022 as it meets the necessary criteria. This should be reviewed at every relevant annual meeting. Loss of GPC will result in existing projects being able to continue but no new projects without a specific power being started.	Clerk / Full Council
	Councillor Vacancies and Election	Medium	Cost of any election or by-election needs budgetary provision to	RFO / Finance Committee

	Costs (including by-elections)		avoid unbudgeted costs being incurred. Co-option policy in place and regularly updated. NEDCC notified of all vacancies as soon as possible who will declare the vacant position and notify the Clerk accordingly.	and Full Council
	Breach of Code of Conduct	Low	The Council adopts the recommended Code of Conduct policy and reviews this on an annual basis. The Council also has a Councillor and Officer protocol that it has adopted. The Council should also consider taking the Civility and Respect Pledge. All complaints about Councillors should be reported to the Clerk in the first place and if possible dealt with informally by the Parish Council. If a resolution cannot be achieved all complaints should be passed to the Monitoring Officer at NEDCC.	Clerk / Full Council
Health & Safety	Health and Safety provision and responsibilities not met	Low	Killmarsh Parish Council engage the services of a third party provider to assess the needs of the Council and to ensure all policies and procedures are in place. Through staff appraisals areas of Health and Safety training requirements are also identified. Clerk to complete the IOSH training.	Clerk / Health, Safety and Well Being Committee
DATA and IT arrangements	Loss of data through cyber-attack, fire or theft.	Low	The Parish Council uses Microsoft One Drive to store all its data, with the exception of EdgeIT software which is stored remotely on the cloud. The office saves a monthly copy of all files on an external hard drive which is kept in a fire proof safe.	Clerk / Full Council
	Freedom of Information and Subject Access Requests	Low	All data is available to the public under the Model publication scheme. The Council has a complaints and FOI policy which it follows. A Vexatious Communications policy is required for any regular complainants or FOI requests.	Clerk / Full Council
	Information Security	Low	Council has adopted a clear desk policy and all sensitive information is looked away each day. Digital documents of a sensitive nature are password protected. Any breaches of information security to be dealt with by the Clerk and if necessary reported to Full Council	Clerk / Full Council
Vehicle	Accident	Low	Adequate insurance cover in place and reviewed annually. All Staff / Councillors who drive the vehicle are required to provide photographic evidence of their driving license and this information checked regularly.	Clerk / Health, Safety and Well Being Committee.
	Theft	Low	Adequate insurance cover in place and reviewed annually. Vehicle parked off road and in a secure location overnight, Van keys kept in key safe in the office.	Clerk / Health, Safety and Well Being Committee.

	Misuse and Accidental damage	Low	Users of vehicle to complete a daily vehicle check log and report all damage to the Clerk / Deputy Clerk. A Vehicle Usage policy to be developed and implemented.	Clerk / Health, Safety and Well Being Committee.
Reputation	Adverse press	Medium	Social Media Policy and Press and Media Policy to be developed and adopted. No one Councillor should respond on behalf of the Council without first consulting with the Clerk and/or the Events and Communications Committee. Regular Newsletter articles to be published in the Doorsteppa informing residents of Council news and activities, all articles to be discussed at the appropriate Events and Communications meeting.	Clerk / Events and Communications Committee
Allotments	Management of Council of Allotments	Low	Allotments are monitored and managed by the Environment and Climate Change Committee with the support of the Deputy Clerk. Tenancies are governed and enforced through a tenancy agreement and tenancies are allocated in order of the waiting list. Charges are reviewed annually for the following year. Allotments are checked that they are being properly kept on a regular basis and any breaches in the tenancy agreement result in the termination of the tenancy.	Deputy Clerk / Environment and Climate Change Committee
Cemeteries & Burials	Management of Cemeteries and Burials	Low	The Council owned Cemetery is maintained under a Service Level Agreement by NEDCC. The SLA needs reviewing and amending on a regular basis.	Deputy Clerk / Environment and Climate Change Committee
Council Play Equipment	Accidents caused by faulty play equipment	Medium	The Parish Council pays NEDCC for regular safety checks on its play equipment and the Handymen do visual checks on a weekly basis. All damage and faults are reported to the Clerk to deal with appropriately.	Deputy Clerk / Environment and Climate Change Committee
Bus Shelters & Benches	Management of Bus Shelters and Benches	Low	The Parish Council Handymen routinely clean and tidy the Council owned Bus shelters and report any damages to the Clerk to deal with appropriately. Benches are checked on a regular basis for signs of damage	Deputy Clerk / Environment and Climate Change Committee
Trees	Reports of overgrowing / dangerous trees	Medium	The Parish Council have a duty of care to maintain all trees and vegetation on land it owns to a safe standard. A tree inspection and maintenance programme is to be completed for all Trees on Council land so proactive works can be carried out.	Deputy Clerk / Environment and Climate Change Committee
Grit Bins & Salt	Grit bin refills and salt distribution inappropriately managed	Medium	Approximately 40 grit bins in the village with several being owned by the Parish Council. Contractors are in place to refill the bins as and when required and some salt supplied by NEDCC in return for the Council arranging the contractor. Bags of grit are also purchased and delivered to vulnerable residents in the village. A Grit Bin and Salt delivery Management policy is required and	Deputy Clerk / Environment and Climate Change Committee

			enforced to minimize misuse. New sites to be considered against a criteria in the village.	
	Last Reviewed:		Mar-22	
	Next Review Date		Mar-23	

Reviewed by Finance Committee:

Approved by Finance Committee:

Approved by Full Council:

Killamarsh Parish Council

KPC 65 Internal Audit Policy – Review the effectiveness of Internal Audit

DETAILS OF POLICY	
Policy No	KPC 65
Policy Title	Internal Audit Policy – Review the effectiveness of Internal Audit
Committee/Working Party Responsible	Finance Committee / Full Parish Council
Last Reviewed	19/12/2022
Next Review Date	March 2024

The Policy

1. Purpose of this Policy

1.1. Killamarsh Parish Council is committed to providing a quality service for the benefit of people who live in, work or visit the parish of Killamarsh. The Council considers internal audit a key element of operating good and proper practices in accordance with legislative requirements.

1.2 The purpose of this policy is to:

- Recognise the legal framework in which the Council operates
- Outline the Council's attitude and commitment to internal audit and
- Identify responsibilities and arrangements for internal audit associated with Council operations.

1.3 The over-riding purpose of internal audit is to support the Council to improve its procedures for financial control of its activities. The scope of this policy is to set out the arrangements and responsibilities for the Internal Auditor. The policy should be read in conjunction with other council adopted policies and regulations.

2. Mission of the Review of Effectiveness of Internal Audit

To assist local councils to maintain and improve internal control in accordance with proper practices as set out in the Accounts and Audit Regulations.

3. Internal Audit Objectives and Responsibilities

The primary objective of Internal Audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council, and to achieve this will adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with particular reference to:

- The effectiveness of operations
- The economic and efficient use of resources
- Compliance with applicable policies, procedures, laws and regulations

- The safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity and corruption
- The integrity and reliability of information, accounts and data

Accordingly, in the conduct of planned audits Internal Audit may:

- Carry out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete Section 4 (Annual internal audit report) of the Annual Return.
- Review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- Review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- Appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- Review the established systems to ensure compliance with those policies, procedures, laws and regulations which could have a significant impact on operations, and determine whether the council is in compliance
- Review operations and activities to ascertain whether results are consistent with objectives and whether they are being carried out as planned.

4. The Scope of Internal Audit Activity

There are no limitations on Internal Audit's scope of activities. The scope of Internal Audit allows for unrestricted coverage of the council's activities, including both financial and non-financial systems of internal control.

4.1 Independence

The main determinant of the effectiveness of Internal Audit is that it is seen to be independent in its planning and operation. To ensure this, Internal Audit will operate within a framework that allows:

- Unrestricted access to the officers of the council
- Reporting in its own name
- Segregation from the day to day operations of the council Every effort will be made to preserve objectivity by ensuring that all Internal Auditors are free from any conflicts of interest and do not undertake any non-audit duties on behalf of the council.

4.2 Rights of Access

There are no limitations on Internal Audit's access to records. Internal Auditors have the authority to:

- access council premises at reasonable times agreed in advance
- access all assets, records, documents, correspondence and control systems
- receive any information and explanation considered necessary concerning any matter under consideration
- require any employee of the council to account for cash, stores or any other council asset under his/her control
- access records belonging to third parties, such as contractors when required.

5. The Council's Responsibilities

The Responsible Financial Officer and Proper Officer have clearly defined responsibilities for Risk Management, Internal Control, Internal Audit and preventing Fraud and Corruption.

The existence of Internal Audit does not diminish the responsibility of the council to establish systems of internal control to ensure that activities are conducted in a secure and well-ordered manner.

6. Reporting

The Internal Auditor will formally report the results of audits and the recommendations made to council and will follow up at subsequent Internal Audits to make sure that corrective actions are taken.

Killamarsh Parish Council

KPC 64 Risk Management and Internal Control Policy

DETAILS OF POLICY	
Policy No	KPC 64
Policy Title	Risk Management and Internal Control Policy
Committee/Working Party Responsible	Finance Committee / Full Parish Council
Last Reviewed	19/12/2022
Next Review Date	March 2024

The Policy

1. Purpose of this Policy

1.1. Killamarsh Parish Council recognises the importance of risk management to maintain the ability to deliver the activities and services expected of the council. Risk management is a factor that enables the Council to satisfy its objective to deliver high quality public services.

1.2. The purpose of this policy is to set out the governance and management arrangements for the effective management of risk and to inform the councils responses to assertions (2) and (5) as set out in the Annual Governance and Accountability Return (AGAR).

2. Background

2.1. Killamarsh Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper practices, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk and for reviewing the effectiveness of internal audit. The arrangements that the Council has in place for reviewing the effectiveness of internal audit are set out in a separate policy.

2.2. Killamarsh Parish Council is to be fully committed to effective risk management, adopting best practices in the identification, evaluation and control of risks, in order to;

- integrate risk management into the culture of the Council,
- eliminate or reduce risks to an acceptable level,
- anticipate and respond to changing social, environmental and legislative requirements,
- prevent injury and damage and reduce the cost of risk, and
- raise awareness of the need for Risk Management.

2.3. The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

2.4. This policy is supported by the listed Council approved policies:

- Asset Register Policy
- Risk Assessment Policy & Risk Assessment
- Internal Audit Policy: Reviewing the Effectiveness of Internal Audit
- Other Council approved policies, procedures and protocols

3. Legal Framework and Compliance

3.1. The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement with proper practices in relation to the accounts. Risk management is part of the review and when completing the AGAR for the external auditor, the Council is confirming the following assertions.

3.2 Internal Control: Assertion 2

- *'We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.'*

3.3 In order to warrant a positive assertion, the council must comply with several processes that need to be in place and effective as set out in page 9 of the Accountability and Governance Practitioners Guide 2020. Using this guidance, Killamarsh Parish Council has developed an internal controls checklist (Appendix A). This checklist will be used by a working group of three councillors, at least once a year, to review the effectiveness of the internal control procedures. The outcome of the review will be formally reported and minuted at a council meeting.

3.4 As internal audit forms part of risk management and internal control, internal audit report(s) should inform the authority's responses to (Assertions 2 and 6) in the annual governance statement. Internal audit reports will therefore be made available to support and inform members considering the authority's approval of the annual governance statement. Killamarsh Parish Council has adopted a separate 'Internal Audit Policy' that reviews the effectiveness of Internal Audit and sets out the detailed arrangements in place to meet legislative requirements.

3.5 Risk Management: Assertion 5

- *'We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required'*

3.6 In order to warrant a positive response to this assertion, the authority needs to have the following arrangements in place:

- **Identifying and assessing risks** — the authority needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences.
- **Addressing risks** — having identified, assessed and recorded the risks, the authority needs to address them by ensuring that appropriate measures are in place to mitigate and manage risk. This might include the introduction of internal controls and/or appropriate use of insurance cover.

3.7 To meet this assertion, Killamarsh Parish Council has adopted a Risk Assessment Policy and Risk Assessment document that is reviewed by the council at least on an annual basis or when the risks are subject to change. Where required Killamarsh Parish Council will appoint external contractors to assist with the risk management arrangements.

3.8 Additionally, to meet this assertion, the detailed arrangements for asset management and insurance are set out in section 3.9 of this policy.

3.9 Asset Management and Insurance

The Council has adopted an Asset Register Policy for insurance and asset management purposes. As insurance forms part of risk management, Killamarsh Parish Council will review the insurance policy at least annually or around the time of renewal. Changes will be made to the insurance policy as and when circumstances require such as the acquisition of a new item of equipment.

3.10 As a minimum requirement, the council's insurance policy will cover:

- Public liability
- Employers liability
- Personal accident.
- Fidelity Guarantee: Theft of money including through staff dishonesty
- The protection of the physical assets owned by the Council i.e. loss, damage etc
- Loss of rental income
- Legal Liability: Including but not limited to Corporate Manslaughter and Corporate Homicide, Libel and Slander and other legal expenses.
- Cyber Liability

4. Responsibility for Risk Management

4.1 Killamarsh Parish Council as a corporate body is responsible for the effective management of risk. Members have ultimate responsibility for risk management as risks threaten the achievement of policy objectives. In the context of risk management members should;

- Exercise leadership,
- Consider and adopt current and future risk management policies and strategies, and
- Support and monitor the risk management process.

5. Review of the Policy

5.1 This policy will be reviewed at least on an annual basis or as required to comply with legislative changes.

Appendix A

Killamarsh Parish Council: Internal Control Checklis

Internal Control	Suggested Testing	Yes	No	Parish Council Controls / Comments
Standing Orders & Financial Regulations	<ul style="list-style-type: none"> • Has the Parish Council formally adopted Standing Orders and Financial Regulations? • Have these been reviewed against the latest model of NALC documents? 			
Payment Controls & Bookkeeping	<ul style="list-style-type: none"> • Has a Responsible Financial Officer been appointed with specific duties? • Have items or services been competitively purchased? • Is the cashbook maintained and up to date? • Is a bank reconciliation carried out regularly? • Are payments in the cashbook supported by invoices, authorised in accordance with a minute resolution or delegated authority within the Financial Regulations or Scheme of Delegation? • Has VAT on payments been identified, recorded and reclaimed? • Is s137 expenditure separately recorded and within statutory limits? If the Council has declared the General Power of Competence, this is no longer a requirement. Ensure power of GPC is declared. 			
Receipts / Income Controls & Petty Cash	<ul style="list-style-type: none"> • Is income properly recorded and banked? • Does the precept approved, agree to the Council Tax authority's notification? • Are the petty cash floats adequate in size to meet small expenditure and do not require reimbursement more frequently than a month? • Is all the petty cash recorded and supported by VAT invoices/receipts? • Is petty cash expenditure reported to a council meeting? 			

Debt Collection	<ul style="list-style-type: none"> Does the Council have in place debt monitoring arrangements for the collection of sums of money owed to them for Allotments, Cemeteries and other council chargeable activities/services? 		
Employment / Payroll Controls	<ul style="list-style-type: none"> Do all employees have contracts of employment with clear terms and conditions? Do salaries paid agree with those approved by the Council? Are other payments to employees reasonable and approved by the Council? Have PAYE/NIC been properly and operated by the Council as an employer? 		
Asset Controls	<ul style="list-style-type: none"> Does the Council maintain an asset register of all material owned or in its care? Are the assets and investments registers up to date? Do asset insurance valuations agree with those in the asset register? Has the council carried out a physical audit of their assets to confirm their existence? 		
Risk Management Arrangements	<ul style="list-style-type: none"> Does a review of the minutes identify any unusual financial activity? Do minutes record the council carrying out an annual corporate risk assessment? Is the insurance cover appropriate and adequate, including the arrangement for Fidelity Guarantee? 		
Bank Accounts	<ul style="list-style-type: none"> Is the bank mandate up to date and have the list of authorised signatories been approved by the Council? 		
Budget and Financial Statement	<ul style="list-style-type: none"> Has the Council prepared an annual budget in support of its precept? Is actual expenditure against the budget regularly reported to the Council? Are there any significant unexplained variances from budget? 		
Year End Controls	<ul style="list-style-type: none"> Are year end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure) by the RFO or by a competent individual i.e. Accountant? 		

The review of the effectiveness of the internal control system (underpinned by the internal controls checklist above) was carried out by:

Signed:

Dated:



**North East
Derbyshire
District Council**

To all Parish Clerks

Our Ref: MET/Chair's Appeal
 Contact: Alan Maher
 Tel: 01246 217155
 E-mail: alan.maher@ne-derbyshire.gov.uk
 Date: 5th March 2024

SENT BY EMAIL

Dear Parish Clerks

NORTH EAST DERBYSHIRE DISTRICT COUNCIL – CHAIR'S CHARITY APPEAL

During my term in office as Chairman of North East Derbyshire District Council, I am again fundraising for Ashgate Hospice. Everyone is aware of the excellent work the Hospice does in providing specialist palliative and end of life care, as well as support given to adults and their families across North Derbyshire. When I previously asked for financial assistance from Parish Councils, I was overwhelmed by your generosity. Please help me once more to help the Hospice.

As a Parish Councillor I am aware of the competing demands on Council finances. However, support for the Appeal provides much needed help for the Hospice on our own doorstep. The Hospice is a worthy cause that impacts on the lives of people who live in every local Parish across the District.

All proceeds from the Appeal will go directly to the Hospice and any donation you are able to make would be very much appreciated. I would be grateful if you could please send any donations to me with cheques made payable to "North East Derbyshire District Council" or through BACS (Account Name: North East Derbyshire District Council; Bank: Lloyds Bank; Sort Code: 30-80-12; Account Number: 10736668).

If you require any further information concerning my Appeal, please contact Alan Maher on 01246 217391 or chairsoffice@ne-derbyshire.gov.uk.

Thank you in anticipation of your kind support.

Yours sincerely

**Councillor Martin Thacker MBE
Chairman of the Council**

