

BELTON WITH BROWSTON PARISH COUNCIL

RISK ASSESSMENT -13th May 2026

This document has been produced to enable the Parish Council to assess the risks that it faces and to satisfy itself that it has taken adequate steps to minimise them. In conducting this exercise the following plan was followed:

Identified the areas to be reviewed.

Identified what the risk might be.

Evaluate the management and control of the risk and record all findings.

Review, assess and revise if required.

<u>Topic</u>	<u>Risk</u>	<u>H/M/L</u>	<u>Control of Risk</u>	<u>Review/Assess</u>
<u>Financial and Management Precept</u>	-Adequacy of precept -Requirements not submitted to District Council -Amount not received by District Council	LOW LOW LOW	The Parish Clerk/RFO to determine the precept amount required along with the councillors on the finance committee. The precept is then an agenda item annually at a full Council meeting. At the meeting the council receives an up to date budget report, including actual position and indicative figures/costings obtained by both the Clerk/RFO With this information the Council maps out the required monies for standing costs and projects for the following year. Specific figures are applied to budget headings, the total of which is the precept total requested from GYBC. The figure is submitted to GYBC by the Clerk in writing, usually by December each year.	Existing procedure adequate
<u>Financial Records</u>	-Inadequate records -Financial irregularities	LOW LOW	The Council has financial regulations which set out the requirements.	Existing procedure adequate, review when necessary
<u>Bank and Banking</u>	-Inadequate checks -Bank Mistakes -Loss -Charges	LOW LOW LOW MEDIUM	The Council has financial regulations which set out the requirements for banking and reconciliation's. If the bank makes any errors in processing this will be discovered by the Clerk when the account is reconciled once a month., and is dealt with immediately. Lloyds bank now issues monthly charges for the parish councils main community account.	Existing procedure adequate. Review financial regulations and bank signatory list when necessary. Monitor the bank statements monthly
<u>Cash</u>	Loss through theft or dishonesty	MEDIUM	The Council has financial regulations which set out the requirements. When cash is received for allotments or bookings the clerk banks the money as soon as possible. The clerk is insured by the Council for £200 cash at home and £1000 money in transit if theft does occur. There is no petty cash.	Existing procedure adequate. Review financial regulations when necessary
<u>Reporting and Auditing</u>	Information communication Compliance	LOW MEDIUM	A payment sheet is produced at each meeting by the Clerk and approved by the Council. This statement includes a breakdown of all payments balanced against the bank balance at every meeting. Bank reconciliation's completed and presented to Council two times a year. Budget to actual spent report two times a year, and the Internal Control Officer report is presented twice a year.	Existing communication procedures adequate. Council annually to appoint Internal Control Officer
<u>Direct costs, overhead expenses and debts</u>	Goods not supplied but billed Incorrect Invoicing	LOW LOW	The Council has financial regulations which set out the requirements. At each Council meeting the list of invoices	Existing procedures adequate. Review financial

	Cheque payable incorrect	LOW	awaiting approval is distributed to all Councillors on the payment sheet created by the Clerk. The Council approves the list of payments.	regulations when necessary.
	Loss of stock	LOW	The Clerk sets up all payments which are paid online using bank transfer. One Councillor who is a signatory checks and authorises the payments. Two Councillors who are also signatories checks all payments made by bacs using the online banking facility against the payment sheet provided by the Clerk.	
	Unpaid Invoices	LOW	The Councillor appointed as Internal Control Officer meets with the Clerk once or twice a year to inspect, at random, invoices, bank statements, VAT records and PAYE records. The Council has minimal stock, of which is checked by the Clerk. Unpaid invoices to the Council for services are pursued and where possible payment is obtained in advance.	
<u>Grants and support payable</u>	Authorisation of Council to pay	LOW	All such expenditure goes through the Council process of approval, and is minuted and listed accordingly if payment is made using section 137 power.	Existing procedure adequate. Parish councillors request s137 rules if required.
<u>Grants receivable</u>	Receipts of grant	LOW	The Parish Council does not presently receive any regular grant. One off grants would come with terms and conditions to be satisfied.	Procedure would need to be formed if required
<u>Charges – rents receivable</u>	Receipt of rental	LOW	<u>Football pitches and sport centre hire-</u> The Booking Clerk issues an agreement for usage along with terms and conditions of hire with the invoice. The hirer signs the agreement. A copy of the invoice is delivered and kept on file by the Clerk. The payment is received and banked by the Booking Clerk. The payment sheet presented to Council each month contains the monthly figure of the total amount banked by the Booking Clerk for the Centre and field.	Existing procedure adequate. Review agreement and fees annually.
	Insurance implication	LOW	<u>Allotments-</u> The Clerk meets annually with all allotment holders at the AGM and collects all rent for the oncoming year and issues a receipt. The monies is then banked the following day. The football club arranges it own insurance each year.	Ensure all monies and copy of insurance document received.
<u>Council records - paper</u>	Loss Through: -Theft -Fire -Damage	LOW LOW LOW	The Parish Council records are stored between the Clerks address (56 Victoria Rd, Gorleston) and the Parish Office (New Road Sport and Leisure Centre, Belton). Records include historical correspondence, minute books, year end accounts, copies of leases for land/property. Records such as personnel, insurance, salaries, contracts, PAYE, VAT, tenders. All records stored at the sport centre are kept in fire proof filing cabinets.	Apart from fire both damage and theft is unlikely so provision is adequate.
<u>Council records - electronic</u>	Loss through theft, fire, damage, corruption of computer	LOW	The Parish Councils electronic records are stored on the Clerks computer. Back ups are taken every month and are kept at in a locked cabinet at New Road for safe keeping.	USB back up of electronic files.
<u>Physical Equipment or</u>				

<u>areas</u>				
<u>Assets</u>	Loss or damage Risk/damage to third parties/property	LOW LOW	An annual review of assets is undertaken for insurance provision, storage and maintenance provisions.	Existing procedures adequate
<u>Play Equipment Bell Lane Playing Field</u>	Risk to third party, property or individuals	MEDIUM	Play equipment weekly checks and annual ROSPA Inspection All items on the playing field are listed on the Council insurance policy	Both under taken by the Borough Council
<u>New Road Sports Field</u>	Risk/damage to third party/property	LOW	Insurance in place Risk Assessment of New Road Playing Field	Existing procedure adequate
<u>Maintenance</u>	Poor performance of assets or amenities Loss of income or performance Risk to third parties	MEDIUM LOW MEDIUM	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with Parish Councils procedures. All Assets are insured and reviewed annually. All public amenity land is inspected by either the Community Caretaker, or the Caretaker of New Road.	Existing procedure adequate. Ensure inspections are carried out.
<u>Noticeboards</u>	Risk/damage/injury to third parties Road side safety	LOW LOW	The Parish Council has five notice boards sited around the village. All locations have approval by relevant parties, insurance cover and are inspected regularly by the Councillors responsible for village maintenance. Any necessary repairs to be brought to the Councils attention and/or dealt with.	Existing procedure adequate.
<u>Street Furniture</u>	Risk/damage/injuries to third parties	LOW	The Council is responsible for village signs and seats around the village. These are covered by insurance. No formalised inspections are carried out, all reports of fault/damage are reported to Council and /or dealt with.	Existing procedure adequate
<u>Meeting Location</u>	Adequacy Health and Safety Business conduct	LOW MEDIUM LOW	The Parish Council Meetings are held at New Road Sport and Leisure Centre, Belton. The premises and facilities are considered very good for the Clerk, Councillors and Public who attend. All minutes and agendas are displayed accordingly to the legal requirements. Business conducted at Council meetings are managed by the Chair.	Existing location is adequate Members to adhere to code of conduct
<u>Financial and Management Continued</u>				
<u>Members Interests</u>	Conflict of interest Register of members interests	MEDIUM MEDIUM	The declaring of interests by members at a meeting should be an obvious process to remind Councillors of their duty. Register of members interests forms should be reviewed regularly by Councillors.	Existing procedure adequate. Councillors must take responsibility to update their register
<u>Insurance</u>	Adequacy Cost Compliance	MEDIUM LOW LOW	An annual review is undertaken before the time of the renewal, of all insurance policies. Employer/employee liability is a necessity and must be paid for. Ensure compliance measures are in place.	Existing procedures adequate. Review insurance provisions annually Review of

	Fidelity guarantee	MEDIUM	Ensure fidelity checks are in place.	compliance
<u>Data Protection</u>	Policy and provision	LOW	The Council is registered with the data protection agency. The subscription to the Information commissioner is paid annually.	Ensure annual payment of registration is paid
<u>Freedom Of Information Act</u>	Policy and provision	MEDIUM	The Clerk is aware that if a substantial request arrives then this may require many extra hours of work. The Council may request a fee if the work will take longer than 15 hours, but the applicant has the right to resubmit the request broken down into sections, thus negating the payment of a fee. For any request a small amount is charged to the applicant to cover basic administrative and postal charges.	Monitor and report any impacts of requests made under the F and I act.
<u>Best Value Accountability</u>	Work awarded incorrectly	LOW	Normal Parish Council practice is to seek more than one quote for any substantial work required or for goods purchased. For major contract services, such as grass cutting (Garden Guardian) formal tenders must be sought. If a problem is encountered with a contract the Clerk must investigate the situation, check the tender and then report to Council.	Existing procedure adequate. Include when reviewing financial regulations
	Overspend on services	MEDIUM		
<u>Salaries and associated costs</u>	Salaries paid incorrectly	LOW	The Parish Council authorises the Human Resources Committee to assess salary rates for all new employees. Salary analysis and slips are supplied by the caretakers to the Clerk on a monthly basis by providing a detailed timesheet. The timesheets are checked by the Clerk and kept on record. All employees have a contract of employment and job description.	Existing appointment and payment system is adequate.
	Wrong hours paid	LOW		
	Wrong rate paid	LOW		
	Wrong deductions of NI or TAX	LOW	The Clerk completes the payroll on a monthly basis and the payment to HMRC for tax and NIC is also paid every month. All payments are detailed on the monthly payment sheet produced by the clerk for Councillors to approve at the monthly Council meetings. The TAX and NI is worked out using an HMRC PAYE computer programme that is updated annually. All TAX and NI payments are submitted to HMRC.	
	Unpaid TAX and NI contributions to the inland Revenue	LOW		
<u>Employees</u>	Loss of key personnel	MEDIUM	A continuity plan should be made in case of loss of key personnel. In line with GDPR regulations.	Existing procedure adequate
	Fraud by staff	LOW	The requirements of the fidelity guarantee insurance to be adhered to with regards to fraud. The Clerk is provided with relevant training, reference books, access to assistance and legal advice required to undertake the role. The Clerk and Caretakers are provided with adequate direction and safety equipment needed to undertake the role.	Purchased revised books. Membership of NALC and SLCC. Monitor working conditions and safety requirements.
	Actions undertaken by staff	LOW		
<u>Councillors Allowances</u>	Councillors allowances	LOW	No allowances are allocated to Parish Councillors.	No procedure required
<u>Election Costs</u>	Risk of an election cost	LOW/ MEDIUM	Risk is higher in an election year. When an election is due the Clerk will obtain an estimate of costs from Great Yarmouth Borough Council for both a full and uncontested election.	Existing procedure adequate
<u>VAT</u>	Re-claiming/charging	LOW	The Council has financial regulations which set out the requirements.	Existing procedures

				adequate
<u>Annual Return</u>	Submit within time limits	LOW	Employers annual return is submitted online to the Inland Revenue within the stated time frame, by the Clerk. The annual return is completed and signed by the Clerk. It is then submitted to the Internal Auditor for completion and signing then checked and sent on to the External Auditor by the time stated.	Existing procedure adequate
<u>Legal Powers</u>	Illegal activity or payments	LOW	All activity and payments within the powers of the Parish Council to be resolved and minuted at full Parish Council Meetings.	Minutes
<u>Minutes/</u> <u>Agendas/</u> <u>Notices/</u> <u>Statutory</u> <u>Documents</u>	Accuracy and legality	LOW	Minutes and agendas are produced in the prescribed method by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council Meeting.	Existing procedures adequate. Training/guidance to Chair should be given (if required).