

Appendix E - Draft Risk Register March 2026

Risk Category	Nature of Risk	Remedial Action to Date	Residual Risk Score	Further Action if above appetite
	<i>Describe every identified risk in each of the four categories.</i>	<i>Describe remedial measures already in place to mitigate the risk.</i>	<i>Red (6-9), Amber (3-4), Green (1-2).</i>	<i>Only applicable if residual risk > appetite.</i>
A Strategic	<ol style="list-style-type: none"> 1. Risk of out of date or inadequate strategies and policies. 2. Risk of unclear decisions or inaccurate recording of resolutions made. 3. Risk of conflict of interests. 4. Risk of elector objections damaging the Council's reputation (and generating big audit bills). 	<p>Most updated in 2025/26. Annual review at annual general meeting each May.</p> <p>Clerk minutes recording a proposer and seconder of all resolutions approved at start of next meeting. Signed by Chair and filed by Clerk.</p> <p>Signed declaration forms for each member. Conflicts declared at start of each meeting and members excused from the relevant item.</p> <p>Clerk has nine years' experience managing objections as an external audit manager and will alert the Council to any actions with a risk of challenge during the public rights period.</p>	<p>Probability 1, Impact 2. Score = 2.</p> <p>Probability 1, Impact 3. Score = 3.</p> <p>Probability 1, Impact 2. Score = 2.</p> <p>Probability 1, Impact 3. Score = 3.</p>	<p>N/A – within appetite.</p> <p>N/A – within appetite.</p> <p>N/A – within appetite.</p> <p>N/A – within appetite.</p>

	5. Risk council inquorate for extended period due to long-term ill-health of councillors.	Co-opted one councillor in 2025/26 but February 2026 meeting cancelled as inquorate so need to review.	Probability 2, Impact 3. Score = 6	Consider seeking additional co-option in 2026/27.
B Financial	1. Unexpected costs such as contested elections or repairs and maintenance, which the Council is unable to afford.	Maintaining a general reserve close to total annual expenditure. Setting a generous 'cemetery/village improvements' budget to allow for significant R&M.	Probability 1, Impact 3. Score = 3.	N/A – within appetite.
	2. Hyper-inflation resulting in significant over-spending.	Using OBR / BOE inflation forecasts and latest data on local government pay negotiations to set budgets.	Probability 2, Impact 2. Score = 4	N/A – within appetite.
	3. Shortfalls in income due to lower demand at the cemetery or lower bank interest.	Benchmarking of cemetery income completed Nov 24 and fees set at lower end. £32K now in 2-year fixed investment.	Probability 1, Impact 2. Score = 2.	N/A – within appetite.
	4. Risk of fraud or corruption given lack of segregation of duties.	Chair checks bank rec to statements. Annual IA. No cash held. Dual approval of online payments. Fidelity Insurance.	Probability 1, Impact 2. Score = 2.	N/A – within appetite.
	5. Playground equipment now 19 years old and risk no longer economic to repair.	Whilst inspections do not indicate an imminent need for replacement, a replacement strategy needs developing.	Probability 2, Impact 2. Score = 4	N/A – within appetite.

C Compliance	<p>1. Breach of laws, regulations, Proper Practice, or codes of conduct.</p> <p>2. Council acting '<i>ultra vires</i>' – beyond its powers.</p> <p>3. Risk of penalties from Information Commissioner for data protection or HMRC for tax breaches.</p>	<p>Financial regulations updated by clerk in 2024. Standing orders regularly reviewed. CDALC and SLCC membership.</p> <p>Legal powers checked before any novel purchases or resolutions. S137 limit c£4K not used in 25/26 or 26/27.</p> <p>Plan for ensuring GDPR compliance implemented 25/26, including GDPR audit and new data protection policy. HMRC Tool used for payroll returns.</p>	<p>Probability 1, Impact 3. Score = 3.</p> <p>Probability 1, Impact 3. Score = 3.</p> <p>Probability 1, Impact 2. Score = 2.</p>	<p>N/A – within appetite.</p> <p>N/A – within appetite.</p> <p>N/A – within appetite.</p>
D Operational	<p>1. Risk of Council not being able to continue its business due to an unexpected or tragic circumstance.</p> <p>2. Health and safety risk to service users, employees, and members.</p>	<p>Business Continuity Plan in place. Regular back-ups to memory stick. CDALC offer locum support if council without clerk.</p> <p>Regular checks of play park by external body & nominated Parish Councillor. Comply with health and safety guidelines. Cemetery – covered by public liability insurance.</p>	<p>Probability 1, Impact 3. Score = 3.</p> <p>Probability 1, Impact 3. Score = 3.</p>	<p>N/A – within appetite.</p> <p>N/A – within appetite.</p>

	3. Loss or damage to assets.	Adequate insurance. Asset register reviewed annually. No buildings owned.	Probability 1, Impact 2. Score = 2.	N/A – within appetite.
	4. Employee(s) lacking training, support, equipment or clear terms and conditions.	Experienced clerk with ILCA training. Working from home – no office. Employer liability insurance. CDALC template for employment contract.	Probability 1, Impact 2. Score = 2.	N/A – within appetite.
	5. Viruses and IT issues increasingly likely as Windows 10 support is gradually withdrawn and laptop ages.	Support currently provided through software license but unclear how long this will continue. Regular back-ups and business continuity plan – see D1 above.	Probability 1, Impact 3. Score = 3	N/A – within appetite.

Changes in March 2026

Modified risk assessments

A1 Residual risk reduced from amber to green as considerable updating of policies and strategies during 2025/26.

New risks identified

A5 The February 2026 meeting was inquorate due to the ill-health of three councillors and had to be cancelled. This new risk has been assessed as red risk (above appetite) and thus the Council need to consider mitigations.

B5 Playground equipment even when properly maintained and inspected usually has a useful life of 20-25 years and it is now 19 years old. The cost of repairing one swing post exceeds the repairs budget. Although the risk is currently within appetite, a strategy for replacing playground equipment needs developing in 2026/27.

D5 Microsoft is gradually withdrawing support for Windows 10. The Clerk's laptop is now 9 years old and uses Windows 10. Although the risk is currently within appetite, due to temporary support through a software license, the Council need to consider covering the cost of a Windows 11 laptop in setting the 2027/28 Budget.