

**MINUTES OF THE MEETING OF THE
FINANCE & GENERAL PURPOSES COMMITTEE
HELD AT HARTLEY LIBRARY, ASH ROAD**

ON WEDNESDAY 28th FEBRUARY 2024 AT 10.00 a.m.

Present: Cllr Larry Abraham
Cllr Jim Colwell
Cllr Brian Ramsay - *Chairman*
Cllr Vincent Sewell

In attendance: Mrs H Boden - *Clerk*

1. Apologies for absence

Apologies for absence had been received from Cllr Conroy and Cllr Oxtoby.

2. Declarations of Interest

There were no declarations of interest.

3. Minutes

RESOLVED: That,
the minutes of the meeting of the Finance & General Purposes Committee held on 20th December 2023, be approved and signed by the Chairman as a correct record.

4. Review of Income and Expenditure

The Committee reviewed a Council detail report from 1st April 2023 to 22nd February 2024 and was satisfied that the Council's income and expenditure was in line with budgeted estimates.

RESOLVED: That,
the Council detail report setting out income and expenditure by budget heading as at 22nd February 2024, be received and noted.

5. Review of the effectiveness of the system of Internal Audit

The Committee reviewed the effectiveness of the system of internal audit.

RECOMMENDED: That,
the review of the effectiveness of the system of Internal Audit, as set out in Appendix 1 attached to these minutes, be approved.

6. Risk Management Review

The Committee reviewed the Risk Management Policy Statement and Risk Management Strategy, approved by the Council on 13th March 2023.

RECOMMENDED: That,

the Risk Management Policy Statement and Risk Management Strategy, as set out in Appendix 2 attached to these minutes, be approved and adopted.

7. Financial Risk Assessment

The Committee reviewed the Council's Financial Risk Assessment, approved by the Council on 13th March 2023.

RECOMMENDED: That,

the Financial Risk Assessment, as set out in Appendix 3 attached to these minutes, be approved and adopted.

8. Risk Register

The Committee reviewed the Risk Register approved by the Council on 13th March 2023.

RECOMMENDED: That,

the Risk Register, as set out in Appendix 4 attached to these minutes, be approved and adopted.

9. Reserves

(a) The Committee reviewed the Reserves Policy approved by the Council on 13th March 2023.

RECOMMENDED: That,

the Reserves Policy as set out in Appendix 5, attached to these minutes, be approved.

(b) The Committee reviewed the current reserves held by the Council.

RECOMMENDED: That,

the current reserves held by the Council be noted.

10. Statement of Internal Control

The Committee reviewed the Statement of Internal Control approved by the Council on 13th March 2023.

RECOMMENDED: That,

the Statement of Internal Control, as set out in Appendix 6, attached to these minutes, be approved and adopted.

11. Assets Register

The Committee reviewed the Council's Assets Register.

RECOMMENDED: That,

the Council's register detailing land and property owned by the Council, schedule of assets, land leased by the Council and property held in Trust, as set out in Appendix 7, attached to these minutes, be approved.

12. Insurance

(a) The Committee noted that the internal auditor's interim half year audit report for 2023/24 had highlighted the fact that at the date of the interim audit, total account balances totalled over £350,000 and it was suggested that the council should consider increasing the Fraud and Dishonesty cover level to cover the highest balance held during the year.

The Committee considered an email received from the Parish Council's insurers, advising that in order to increase the Fidelity Guarantee from £250,000 to £350,000, there would be an additional cost payable of £40.54 including IPT.

RECOMMENDED: That,

the quotation received from the Parish Council's insurer, for the pro rata sum of £40.54, to increase the Fidelity Guarantee cover from £250,000 to £350,000, be accepted.

(b) The Committee reviewed the Council's insurance schedule as at 2nd February 2024, to ensure the Council's assets were adequately insured.

RECOMMENDED; That,

the Council's insurance schedule forming part of the Council's policy as at 2nd February 2024, be noted with no further amendment to the insured sums contained therein other than the annual index linked increases.

The Committee noted that the current policy is due for renewal in May 2024.

13. Subscriptions and Licences

The Committee reviewed the Council's subscriptions and licences falling due to be paid annually.

RECOMMENDED: That,

the Council's subscriptions and licences falling due to be paid annually, as set out in Appendix 8 attached to these minutes, be approved.

14. Review of Investments and Banking Arrangements

The Committee reviewed the Council's investments and banking arrangements.

RECOMMENDED: That

the Council's investments and banking arrangements, as set out in Appendix 9 attached to these minutes, be approved and adopted.

The internal auditor's interim half year audit report for 2023/24, highlighted the fact that at the date of the interim audit, the combined balance held with Barclays, exceeds the protection limit offered by the Financial Services Compensation Scheme (FSCS) and suggested that the Council may wish to consider making arrangements to maximise the protection available to it.

The Clerk reported that she had made enquiries with a number of institutions, but the Committee was disappointed with the rates of interest available.

It was suggested that enquiries be made with Kent Reliance and Chase Bank and that details of the accounts available be considered by the Committee at its next meeting.

RESOLVED: That,
the Clerk be requested to make additional enquiries with the suggested institutions, for consideration at the next meeting.

15. Highways

(a) At the meeting of the Finance & General Purposes Committee held on 20th December 2023, the Committee considered an email received from a resident regarding the poor state of the unmade road in Merton Avenue.

It was agreed that Cllr Abraham would contact Sevenoaks District Council to ask whether they are able to confirm ownership of the land and that the Clerk be requested to contact West Kent Housing Association to ask whether they are able to assist with any additional information.

Cllr Abraham reported that the District Council had referred him to the Property Team, but that he had been unable to make contact with them.

RESOLVED: That,
the matter be deferred to the next meeting.

(b) At the meeting of the Finance & General Purposes Committee held on 29th November 2023, the Committee considered the results of the ATC Traffic Survey carried out by Kent Highway Services (KHS) in September 2023.

The Clerk was requested to contact KHS to enquire as to whether, following the survey, any measures to enable residents entering/existing the adjacent cul-de-sacs, to do so safely, will be considered/implemented.

The Clerk reported that an email had been received from the Community Engagement Officer at Kent Highway Services advising that he will raise the matter with the Planning & Advice team.

RESOLVED: That,
(1) the Clerk's report be noted and,
(2) the matter be deferred to the next meeting.

16. Website

(a) The Committee considered an email dated 6th February 2024, received from the Parish Council's website provider, advising that there will be an increase in the pricing of their email services. The new price is £20 + VAT (previously £18 + VAT).

RESOLVED: That,
the email dated 6th February 2024, received from the Parish Council's website provider, advising that there will be an increase in the pricing of their email services, be noted.

(b) The Clerk reported that there were 4 Councillors still to transition to gov.uk emails.

Members noted that the Clerk had been in contact with the Parish Council's IT provider and that arrangements were in the process of being made for them to assist those councillors requiring help.

RESOLVED: That,
the above report be noted.

17. Youth

(a) At the meeting of the Finance & General Purposes Committee held on 29th November 2023, it was noted that Kent County Council had given notice that it will be ending all commissioned youth services, which includes West Kent Housing Association (WKHA) from 31st March 2024.

The Clerk reported that she and several members of the Council had recently met with WKHA to discuss how youth services may be retained in Hartley.

The Committee considered a funding proposal dated 27th February 2024, received from WKHA.

Members noted that the proposal was for regular detached youth work to be carried out in Hartley from 1st May to 31st October. This would include a weekly visit from their Detached Youth Worker.

The Committee noted that to carry out the above, a contribution of £1,300 would be required from the Parish Council.

This would fund 26 visits from the Detached Youth Worker between the above dates and each visit would last for 2 hours.

RECOMMENDED: That,

(1) the funding proposal received from WKHA for detached youth work to be carried out in Hartley from 1st May to 31st October, for 2 hours per week, be noted and,

(2) a contribution of £1,300 to fund the above youth work be made to WKHA from the youth budget.

(b) The Committee considered the provision of another 12 weeks of football sessions at Woodland Avenue, by Millwall Football Club.

RESOLVED: That,

the quotation received from Millwall Football Club for the sum of £2,160 to provide 12 weeks of football sessions at Woodland Avenue recreation ground, to commence in May, be accepted.

The Clerk reminded members that the youth budget for 2024/25 was £4,000, which after deducting the above, would leave insufficient funds to provide a family fun day (in addition to the free fun day provided by Sevenoaks District Council), as the Parish Council had done in previous years.

RECOMMENDED: That,

(1) the Clerk's report be noted and,

(2) the Council be requested to fund an additional fun day from its general reserves, should it be required.

18. Date of next meeting

Wednesday 1st May 2024, commencing at 10.00a.m.

The meeting closed at 10.44 a.m.

Signed:..... Date:..... Chairman of the Finance &
General Purposes Committee

Review of the effectiveness of the system of internal audit for the period 1st April 2023 to 31st March 2024

Meeting Standards Part 1

Expected Standard	Evidence of Achievement	Areas for development
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Review of the effectiveness of the system of internal audit for the period 1st April 2023 to 31st March 2024

<p>1. Scope of internal audit</p>	<p>At the meeting of the Finance Committee held on 14th December 2022, it was noted that the Council’s current internal auditor would be retiring in 2023 and that it would therefore be necessary to appoint a new Internal Auditor for the 2023/24 Audit.</p> <p>Quotations were sought and on 12th June 2023, the Council appointed Mulberry & Co as the Parish Council’s internal auditor for 2023/24.</p> <p>At the meeting of the Parish Council held on 11th September 2023, delegated authority was given to the Clerk, in consultation with the Chairman of the Finance & General Purposes Committee, to make a decision as to whether to enter into a long term 3 year agreement with Mulberry & Co.</p> <p>The long term 3 year agreement was accepted on 13th October 2023, for the accounting periods 2023/24, 2024/25 and 2025/26.</p> <p>Prior to appointing Mulberry & Co as the Parish Council’s new internal auditor, the Council examined the audit plan and was satisfied that it fulfilled all the requirements of the Accounts and Audit plan. (<i>Refer to Internal Audit Services at Mulberry & Co information sheet</i>).</p> <p>The internal auditor is required to undertake two internal audits throughout each financial year, i.e. (1) for the period 1st April to 30th September (interim/half year audit) and for the period 1st April to 31st March (summary internal audit), and report findings, and where appropriate make recommendation, for consideration by the Responsible Financial Officer (RFO) and the Council. The summary and interim internal audits are completed in accordance with current guidelines and accounting practices.</p> <p>The summary internal audit report for 2022/23 was considered by the full Council at a meeting held on 10th May 2023.</p>	<p>Satisfied with current arrangements. No further action required. Satisfied with current arrangements. No further action required.</p> <p>Satisfied with current arrangements. No further action required. Satisfied with current arrangements. No further action required.</p>
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Review of the effectiveness of the system of internal audit for the period 1st April 2023 to 31st March 2024

	<p>The interim internal audit for 2023/24 was considered by the Finance & General Purposes Committee at its meeting held on 29th November 2023.</p> <p>Any recommendations arising from the reports were/will be actioned, where necessary.</p> <p>The summary internal audit, to be undertaken by the internal auditor for the period 1st April 2023 to 31st March 2024, will examine all the requirements contained on page 3 of the Annual Governance & Accountability Return, based on an assessment of the Council's risks and include a selective assessment of compliance with relevant procedure and controls. On the basis of the findings in the areas examined, the internal auditor will be required to assess the objectives of internal control and summarise the audit conclusions.</p>	
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Review of the effectiveness of the system of internal audit for the period 1st April 2023 to 31st March 2024

<p>2. Independence</p>	<p>The internal auditor is an independent consultant appointed by the Council and does not have any other role within the Council and is not related to any Member or Officer of the Council.</p> <p>The internal auditor has direct access to those charged with governance, i.e. the Responsible Financial Officer and elected members of the Hartley Parish Council.</p>	<p>Satisfied with current arrangements. No further action required.</p> <p>Satisfied with current arrangements. No further action required.</p>
<p>3. Competence</p>	<p>During the appointment process conducted in June 2023 the Council examined the background of the internal auditor. (<i>Refer to email dated 31st May 2023, received from Mulberry & Co</i>) The appointment of Mulberry & Co, was considered appropriate.</p> <p>The Council found no evidence that the internal audit work has not been carried out ethically, with integrity and objectivity.</p>	<p>Satisfied with internal auditor's competency. No further action required.</p>
<p>4. Relationships</p>	<p>The Responsible Financial Officer (RFO) is advised of the outcome of the interim and summary internal audit before completion of the internal auditor's report. The RFO is given the opportunity to ask questions of the internal auditor and vice versa.</p> <p>All Members of the Council are aware of the requirements to review the effectiveness of the system of internal audit.</p> <p>Members of the Council conducting the review of the effectiveness of the system of internal audit fully understood the scope and requirements of the review and were provided with or had access to the following documentation before commencing the review:</p> <ol style="list-style-type: none"> 1. The review of the effectiveness of the system of internal audit for the period 1st April 2022 to 31st March 2023 – review date 25th January 2023. 	<p>Satisfied with current arrangements. No further action required.</p> <p>Satisfied with current arrangements. No further action required.</p> <p>Satisfied with current arrangements. No further action required.</p>

Review of the effectiveness of the system of internal audit for the period 1st April 2023 to 31st March 2024

	<ol style="list-style-type: none"> 2. Extract from the Governance and Accountability for Local Councils – A Practitioners Guide (England) March 2023, pages 24-33. 3. Advice note: Effectiveness of Internal Financial Control, January 2007, published by the Society of Local Council Clerks. 4. Extract from SLCC website – Guidance on Internal Audit – Review of the effectiveness of the system of internal audit. 5. Internal audit summary report 1st April 2022 to 31st March 2023. 6. Financial risk assessment approved by Hartley Parish Council 13th March 2023. 7. Copy of the monthly internal checklist completed by a Member of the Council when signing the cheques/authorising the online banking payments after the monthly Council meetings. 8. Financial Regulations approved by the Council on 11th November 2019, (as contained in Councillors' handbook). 	
<p>5. Audit Planning and reporting</p>	<p>The internal auditor works to the audit plan to examine and test each of the requirements set out on page 3 of the Annual Governance & Accountability Return. The internal audit properly takes into account corporate risk. <i>(Refer to audit plan)</i></p> <p>The summary internal audit for the financial year 2023 - 24 will be undertaken in the Council offices in April 2024 and the summary internal report, including any recommendations, will be considered by the Finance & General Purposes Committee, when it becomes available, and actioned and adopted by the Council, where appropriate, in due course.</p>	<p>Satisfied with current arrangements. No further action required.</p> <p>Satisfied with current arrangements. No further action required.</p>

Review of the effectiveness of the system of internal audit for the period 1st April 2023 to 31st March 2024

Internal Audit Review Checklist – Part 1 – Meeting Standards

Expected Standard	Evidence of Achievement	Yes or No	Areas for Development
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Review of the effectiveness of the system of internal audit for the period 1st April 2023 to 31st March 2024

Expected Standard	Evidence of Achievement	Yes or No	Areas for Development
1. Scope of internal audit	(a) Terms of reference for internal audit were (re) approved by full council on 13/03/23 . (b) Internal audit work takes into account both the Council's risk assessment and wider internal control arrangements. (c) Internal audit work covers the Council's anti-fraud and corruption arrangements.	Yes	
2. Independence	(a) Internal Audit has direct access to those charged with governance (see Financial Regulations). (b) Reports are made in own name to management. (c) Internal audit does not have any other role within the Council.	Yes	
3. Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	Yes	
4. Relationships	(a) All responsible officers (Clerk & RFO) are consulted on the internal audit plan. (Evidence is on audit files). (b) Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud corruption matters (job descriptions and engagement letter). (c) The responsibilities of council members are understood; training of members is carried out as necessary.	Yes	
5. Audit Planning and Reporting	(a) The annual internal audit plan properly takes account of all the risks facing the council and will be approved by the Council at its meeting to be held in March 2024.	Yes	

Review of the effectiveness of the system of internal audit for the period 1st April 2023 to 31st March 2024

Expected Standard	Evidence of Achievement	Yes or No	Areas for Development
	(b) Internal audit will report in accordance with the plan in April 2024.		

Internal Audit Review Checklist – Part 2 – Characteristics of Effectiveness

Characteristics of 'effectiveness'	Evidence of achievement	Yes or No	Areas for development.
1. Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs.	Yes	
2. Understanding the whole organization, its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the council's Annual Governance Statement.	Yes	
3. Be seen as a catalyst for change	Internal audit supports the Council's work in delivering improved services to the community.	Yes	
4. Add value and assist the organization in achieving its objectives	The council makes positive responses to internal audit's recommendations and follows up with action where this is called for.	Yes	
Characteristics of 'effectiveness'	Evidence of achievement	Yes or No	Areas for development.

Review of the effectiveness of the system of internal audit for the period 1st April 2023 to 31st March 2024

5. Be forward looking	(a) In formulating the annual audit plan, national agenda changes are considered.(b) Internal audit maintains awareness of new developments in the council's services, risk management and corporate governance arrangements.	Yes	-
6. Be challenging	(a) Internal audit focuses on the risks facing the council.(b) Internal audit encourages officers/members to develop their own responses, rather than relying solely on audit recommendations.	Yes	-
7. Ensure the right resources are available	(a) Adequate resource is made available for internal audit to complete its work.(b) Internal audit understands the council and the legal and corporate framework in which it operates.	Yes	-

HARTLEY PARISH COUNCIL

Risk Management Policy Statement

Hartley Parish Council recognises it has responsibility to manage risks effectively in order to protect its employees, assets, liabilities and community against potential losses, to minimise uncertainty in achieving its goals and objectives and to maximise the opportunities to achieve its vision.

The council is aware that some risks can never be eliminated fully and it has in place a strategy that provides a structured, systematic and focused approach to managing and reducing risk.

Risk management is an integral part of the council's management process.

Adopted by full council: 9th March 2015

Reviewed: 28th February 2024

Hartley Parish Council Risk Management Strategy

Introduction

This document forms the councils Risk Management Strategy and gives explanation on why the council needs the strategy, what the processes are, how it all feeds into the councils existing policies, roles and responsibilities and monitoring processes.

The key objectives of the strategy are:-

- To develop risk management and integrate it into the culture of the organisation
- To take ownership and management of risk management and incorporate into decision making processes
- Reduce and manage risk in accordance with good practice

Risk Management explained.

The audit commission states:’ ***Risk is the threat that an event or action will adversely affect an organisations ability to achieve its objectives and to successfully execute its strategies. Risk Management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance together with community focus; structures and processes, standards of conduct and service delivery arrangements’.***

Therefore it is important to recognise that risks are not only about Health & Safety but also apply to the councils work. Risks are often classified into various types but it is important to understand that for all categories the direct financial losses may have less impact than the indirect costs such as disruption to normal working activities. Examples below are not exhaustive but aides understanding.

Strategic Risk: - long term adverse impacts from poor decision making or poor implementation which could impact on the council’s reputation or loss of public confidence.

Compliance Risk: - Failure to be compliant with legislation, procedures or a failure to have sufficient documentation in order to prove compliance. The risk could be prosecution, employment tribunals and a possible inability to enforce contractual obligations.

Financial Risk: - Fraud and corruption waste of public money, and public objection to accounts. The risk of additional audit investigation and potential increase to precept or undue impact on councils reserve funds.

Operating Risk: - Inability to deliver services effectively. Equipment failure, hazards to service users, general public or staff, damage to property. The risk of insurance claims and subsequent higher premiums and the potential for lengthy recovery processes.

Why does the council need a Risk Management Strategy?

A Risk Management Strategy will enable the council to achieve its objectives and will enhance the services provided. It also ensures that councillors have an understanding of risk and that the council adopts a uniform approach to identifying and prioritising risks. This process should lead to better methods of dealing with risks by possible elimination, reduction, transfer or acceptance. A robust strategy is a requirement under the Accounts and Audit (England) Regulations in addition to being an integral part of the Best Value aspirations and helps to demonstrate continuous service assessments and improvements.

Risk Management Policy Statement

A Risk Management Policy Statement forms part of the councils general policy documents and is held as a separate paper from this strategy document.

Implementation of the strategy

The strategy will set out how a process is adopted in order to:-

Identify and implement risk: - by entering all risks identified onto the councils risk register

Risk Analysis: - by analysing risks identified to see if there are recurring patterns or frequency. Should an unacceptable risk be identified then steps should be taken to control or respond to that risk.

Risk Prioritisation: - An assessment of the risk should be undertaken and the impact and likelihood of the risk occurring should be graded high, medium, low.

Risk Control is the process of taking action to minimise the likelihood of the risk event occurring and/or reducing the severity of the consequences should it occur. Typically risk control require the identification and implementation of revised operating procedures, but in exceptional cases more drastic action will be required to reduce the risk to an acceptable level.

There are several options for control and some of these are listed below:-

- Elimination
- Reduction
- Transfer
- Sharing
- Insuring
- Acceptance

The risk management process does not end with putting risk control procedures in place. The effectiveness in controlling risks should be regularly reviewed and importantly assessed whether the nature of the risk may have changed over time.

When risks are identified, the Clerk of the council will compile a list of these risks and will integrate them into the risk register. The risk management procedures will be carried out in such a way that it operates as part of a commitment to quality and continuous service improvement.

Any projects or service changes will include risks identification and the measures to eliminate or control risks will be documented in agenda reports/briefing papers to be considered by full council.

When the council enters into any partnership agreements, then the council will ensure that adequate risk identification procedures are adopted and that appropriate control mechanisms are built into the management arrangements for the partnership.

Roles and responsibilities

It is important that risk management is imbedded into the everyday culture and performance management of the council. It is important that the management of the risk is located in the right place. The process must be driven from the top and involve all staff within the council.

Elected Members: - risk management is part of the elected member's stewardship role and will also take into account

- Approving the strategy
- Analysis of risks on projects undertaken by the council
- Assessment of risks whilst setting budgets

Employee(s) (Parish Clerk):- will act as lead Officer on risk management and be responsible for overseeing the implementation of the detail of the risk management Strategy. The clerk will maintain an awareness of the impact of risks in terms of cost and impact and feed such data into the formal process as well as working to control risks or threats within his/her job and detailed job description. The clerk as the Responsible Finance Officer will also ensure that all issues that have any financial risks are managed within the current job description roles and responsibilities.

Internal Audit: - will provide a detailed scrutiny role in ensuring the council is sufficiently managing risk effectively whilst also providing support and advice on any amendments/improvements required. Any recommendation will be contained within the audit reports submitted to the council.

The Council: - will oversee, review and develop the Risk Management policy and Strategy and the compilation of the risk register on a regular basis as part of its standard review of policy documents, standing orders and financial regulations.

It is crucial that the risk register is reviewed regularly and updated. New risks will emerge and will need to be controlled. The Clerk will present a summary of the risk register to the council annually.

Conclusion.

The adoption of a sound risk management approach should achieve many benefits for the council. It will assist in demonstrating that the council is committed to continuous service improvement and effective corporate governance.

Approved by the Council:

**HARTLEY PARISH COUNCIL
 FINANCIAL RISK ASSESSMENT**

INCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
Precept	Primary income of the Council	Failure to set a precept could result in insufficient income to meet on-going financial commitments and liabilities.	1. Ensure Precept is approved by the Council no later than at its January meeting and notify Sevenoaks District Council by the end of January.	1. Review minutes to ensure Precept is set in due time for notification to Sevenoaks District Council within required timescales.
Allotments	Rent from allotment holders	Lack of control could result in misappropriation of cash	<p>Maintain allotment debtors list. Ensure receipts are issued for all income. Bank cash and cheques within 2 working days. <i>Assuming a de minimis level of £50.</i> Cash recorded on RBS Software Solutions as cash payment and in paying in book. Cheques recorded on RBS Software Solutions as cheque payment and in paying in book. All credits to Council's current bank accounts reconciled with RBS Software Solutions on a monthly basis. Review charges annually. Ensure adequate fidelity guarantee insurance and review fidelity guarantee insurance regularly. Monthly internal control checks carried out by signatories to the bank accounts to ensure all receipts are properly recorded and banked.</p>	1. Test income from receipts to cashbook and bank statements.
Burial Ground fees	Fees charged in connection with interments in the Burial Grounds, Gardens of Remembrance and	Lack of controls could result in loss of income and/or misappropriation of cash	<p>1. Ensure receipts are issued for all income. 2. Bank cash and cheques within 2 working days. <i>Assuming a de minimis level of £50</i> 3. Cash recorded on RBS Software Solutions as cash payment and in paying in book.</p>	<p>1. Test income from receipts to cashbook and bank statements. 2. Test to ensure</p>

**HARTLEY PARISH COUNCIL
 FINANCIAL RISK ASSESSMENT**

INCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
	approvals for memorials, tablets, bronze plaques and inscriptions.		4. Cheques recorded on RBS Software Solutions as cheque payment and in paying in book. 5. All credits to Council's current bank account reconciled with RBS Software Solutions on a monthly basis 6. Review charges annually 7. Ensure adequate fidelity guarantee insurance and review fidelity guarantee insurance regularly. 8. Monthly internal control checks carried out by signatories to the bank accounts to ensure all receipts are properly recorded and banked.	correct burial fee charged.
Hire of sports facilities and pavilion at Manor Field and sport facilities at Longfield Hill	Fees charged to hire the Council's sports facilities and premises at Manor Field and cricket ground at Longfield Hill.	Lack of controls could result in loss of income and/or misappropriation of cash	1. Maintain a debtors list. 2. Ensure receipts are issued for all income. 3. Bank cash and cheques within 2 working days <i>Assuming a de minimis level of £50</i> 4. Cash recorded on RBS Software Solutions as cash payment and in paying in book 5. Cheques recorded on RBS Software Solutions as cheque payment and in paying in book 6. All credits to Council's current bank accounts reconciled with RBS Software Solutions on a monthly basis 7. Review charges annually 8. Ensure adequate fidelity guarantee insurance and review fidelity guarantee insurance regularly. 9. Monthly internal control checks carried out by signatories to the bank accounts to	1. Test income from receipts to cashbook and bank statements. 2. Review monthly financial checklist. (APPENDIX 1).

**HARTLEY PARISH COUNCIL
 FINANCIAL RISK ASSESSMENT**

INCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
			ensure all receipts are properly recorded and banked.	
Sales from sacks	Black, recycling and garden waste sacks sold to members of public at Parish Office.	Lack of control could result in misappropriation of cash.	<ol style="list-style-type: none"> 1. Ensure receipts are issued for all income. 2. Bank cash and cheques within 2 working days <i>Assuming a de minimis level of £50</i> 3. Cash recorded on RBS Software Solutions as cash payment and in paying in book 4. Cheques recorded on RBS Software Solutions as cheque payment and in paying in book 5. All credits to Council's current bank accounts reconciled with RBS Software Solutions on a monthly basis 6. Ensure adequate fidelity guarantee insurance and review fidelity guarantee insurance regularly. 7. Monthly internal control checks carried out by signatories to the bank accounts to ensure all receipts are properly recorded and banked. 	<ol style="list-style-type: none"> 1. Test income from receipts to cashbook and bank statements. 2. Review monthly financial checklist. (APPENDIX 1).
EXPENDITURE	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
Contracts	Contracts entered into by the Council for goods, services and works	Failure to observe Standing Orders or Financial Regulations could lead to unlawful actions on the part of the Council.	<ol style="list-style-type: none"> 1. Council and relevant committees to ensure strict compliance with procedures for contracts as laid down in Standing Orders and Financial Regulations. 	<ol style="list-style-type: none"> 1. Review minutes to ensure contract procurement complies with Standing Orders and Financial

**HARTLEY PARISH COUNCIL
 FINANCIAL RISK ASSESSMENT**

INCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
Purchase orders	Goods, services and works acquired on behalf of the Council	Failure to observe Standing Orders or Financial Regulations could lead to overpayment or improper/unlawful acquisitions.	<ol style="list-style-type: none"> 1. All orders for the purchase of other goods and services to be approved by Council or by committee within delegated budget, in compliance with Standing Orders and Financial Regulations. 2. All orders for the purchase of goods and services other than stationery to be in confirmed in writing 3. Confirm Standing Orders and Financial Regulations at Annual Meeting of the Council. 4. Review Standing Orders and Financial Regulations regularly. 	<p>Regulations.</p> <ol style="list-style-type: none"> 1. Review minutes to ensure purchase orders comply with Standing Orders and Financial Regulations. 2. Review minutes to ensure Standing Orders and Financial Regulations are confirmed at Annual Meeting and reviewed regularly. 3. Review monthly financial checklist. (APPENDIX 1).
Purchase payments	Goods, services and works on behalf of the Council	Potential for over payment; inappropriate payments and unauthorised withdrawals	<ol style="list-style-type: none"> 1. Invoices for payment shall be examined, verified and certified by Proper Officer. 2. Cheques signed by two councillors (cheque stubs countersigned) and internet banking payments authorised by two Councillors. 3. All payments authorised by resolution at Council meetings, unless otherwise provided by Financial Regulations. 4. Payments made by Barclaycard to be authorised by resolution at Council meetings, unless otherwise provided by 	<ol style="list-style-type: none"> 1. Review minutes to ensure necessary authorities and reviews have been carried out and approved by the Council, as appropriate. 2. Review monthly financial checklist. (APPENDIX 1).

**HARTLEY PARISH COUNCIL
 FINANCIAL RISK ASSESSMENT**

INCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
			Financial Regulations. 5. Ensure Clerk/RFO is neither a signatory or an authoriser to the Council's bank accounts. 6. Enter into Simple Servicing Agreement with Council's bank to enable Clerk/RFO and Assistant restricted access to the Council's bank accounts to make funds transfers between accounts held in the same name only, as well as other limited authority to enable administration of the Council's bank accounts. No blank cheques to be signed. 7. Bank signatories approved by the Council. 8. Monthly check undertaken by one of the signatories to ensure cheques raised for payment and cheque/stub, Barclaycard and internet payments authorised relates to invoice for goods, works and/or services. 9. Review Standing Orders and Financial Regulations regularly. 10. Ensure adequate fidelity guarantee insurance and review fidelity guarantee insurance regularly.	
Payroll	Payment of wages and salaries to Council employees	Failure to deduct correct tax, NI and pension contributions; failure to comply with current legislation on employment terms and conditions; payment of fictitious	1. Undertake regular internal audits. 2. All individual salary payments authorised monthly by resolution at Council meetings and paid by internet banking, authorised by two councillors. 3. Monthly salary payments checked against	1. Review minutes to ensure salaries payments have been authorised at Council meetings. 2. Review monthly

**HARTLEY PARISH COUNCIL
 FINANCIAL RISK ASSESSMENT**

INCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
		staff	pay slips by one of the signatories on a rotational basis.	financial checklist. (APPENDIX 1).
AUDIT	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
Internal Audit	Review of systems and controls implemented by Council	Failure to secure independent internal audit would contravene Accounts & Audit Regulations.	<ol style="list-style-type: none"> 1. Appoint independent and competent Internal Auditor to examine and report on the Council's systems of internal controls, and complete Section 4 of the Annual Return. 2. Undertake annual review of the effectiveness of the internal audit. 3. Proper officer to bring to the attention of the Council any report from the Internal Auditor. 4. Review Standing Orders and Financial Regulations regularly. 	<ol style="list-style-type: none"> 1. Review effectiveness of internal audit annually and report outcome to Council. 2. Review minutes to ensure review process has been carried out.
External Audit	Completion of the audit process	Failure to comply with statutory requirements for completion and publication of Audit, as prescribed in the Accounts and Audit Regulations and relevant legislation.	<ol style="list-style-type: none"> 1. Proper Officer to ensure completion and submission of Annual Return in accordance with Accounts and Audit Regulations within prescribed timescales. 2. Proper Officer to bring to the attention of the Council any report from the External Auditor. 3. Proper Officer to ensure accounting statements are published in the required manner. 4. Review Standing Orders and Financial Regulations. 	<ol style="list-style-type: none"> 1. Review minutes to ensure compliance with Accounts and Audit Regulations and reviews undertaken.
INSURANCE	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
Insurance	Insurance cover provided for Council's	Inadequate cover could lead to financial loss and legal claims	<ol style="list-style-type: none"> 1. Review insurance schedule annually. 2. For insurance purposes review value of 	<ol style="list-style-type: none"> 1. Review minutes to ensure reviews

**HARTLEY PARISH COUNCIL
 FINANCIAL RISK ASSESSMENT**

INCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
	legal liabilities, assets (where appropriate) and financial activities.	against the Council	assets at regular intervals. 3. Seek competitive quotations from alternative insurers when policy due for renewal.	have been carried out.
ASSETS	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
Asset Control	Record of Council's assets and investments	Failure to maintain review could result in under insuring Council assets and result in financial loss	1. Review asset register annually. 2. Review insurance cover annually. 3. Review banking/investments regularly.	1. Review minutes to ensure reviews have been carried out.
ACCOUNTS	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
Book keeping	Record of the Councils receipts and payments	Inaccurate or failure to maintain records properly could lead to loss of income; overcharging by suppliers or misappropriation of Council funds.	1. Review Standing Orders and Financial Regulations regularly. 2. Record all the Councils receipts and payments onto RBS Software Solutions 3. Report monthly to Council on its net financial position against estimates. 4. Monthly checks undertaken, as set out in financial checklist. See <u>APPENDIX 1</u> . Checks carried out by one of the signatories on a rotation basis.	1. Review monthly financial checklist. 2. Review minutes to ensure reviews have been carried out and information reported to Council.

**HARTLEY PARISH COUNCIL
 FINANCIAL RISK ASSESSMENT**

INCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
Bank reconciliation	Check of the Council's transactions in the form of receipts and payments against bank statements	Failure to undertaken monthly reconciliation could result in loss of income, inappropriate payments or misappropriation of funds.	<ol style="list-style-type: none"> 1. Undertake monthly bank reconciliation of all the Council's accounts. 2. Bank reconciliations verified by the Council at monthly meetings. 	<ol style="list-style-type: none"> 1. Review monthly financial checklist. (APPENDIX 1). 2. Review minutes to confirm reconciliations have been verified by the Council.
Direct debits	Direct debit to public works loan board half yearly	Fictitious payments.	<ol style="list-style-type: none"> 1. All new direct debits to be approved by Council. 	<ol style="list-style-type: none"> 1. Review to minutes to ensure compliance.
Year end accounts	Statement of financial activity of the Council for each year	Failure to provide an accurate statement of the Council's financial transactions for each year.	<ol style="list-style-type: none"> 1. Report year end accounting statement indicating the Council's financial activity throughout the year to the Finance Committee before presenting to the Council for approval. 	<ol style="list-style-type: none"> 1. Review to minutes to ensure compliance.
BUDGET	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
Annual budget	Statement of Council's estimated income and expenditure	Risk of failure to raise adequate funds for services provided by the Council and to honour on-going financial commitment and liabilities; over/under statement of Precept	<ol style="list-style-type: none"> 1. Estimates to be prepared by Proper Officer. 2. Each spending Committee to examine their respective draft budget before referring it to the Finance Committee for consideration. 3. Finance Committee to consider total annual budget and make recommendation to Council, taking account of reserves and any proposed transfers to/from reserves. 4. Budget to be approved by Council by no later than the January Council meeting to enable Sevenoaks District Council to be notified of 	<ol style="list-style-type: none"> 1. Review minutes to ensure compliance within required timescales.

**HARTLEY PARISH COUNCIL
 FINANCIAL RISK ASSESSMENT**

INCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
			5. Precept before the end of January Budget to form basis of financial control for ensuing year.	
Budget monitoring	Check actual income and expenditure against estimates	Failure to do so could result in Council exceeding its budget allocations	1. Each committee with delegated spending powers to review actual income/expenditure against estimates within their respective budgets approved by the Council. 2. Finance Committee to undertake regular reviews of actual income/expenditure against estimates and report any significant variances to Council. 3. Net financial position reported at Council meetings.	1. Review minutes to ensure compliance.
OTHER	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
Financial records	Records of Councils financial transactions	Failure to comply with Accounts and Audit Regulation.	1. Ensure Annual Return, including the accounting statement and annual governance statement, is completed and approved by the Council in compliance with the Accounts and Audit Regulations. 2. Review Standing Orders and Financial Regulations regularly.	1. Review minutes to ensure compliance.
Data protection	Protection of Council's financial records and other data held on the Council's computers.	Failure to protect could result in lost data	1. Regularly back-up the accounts and all data held on the Council's computers and store back-ups, with log, in fire proof safe in the Parish Office. 2. Chairman of the Council to be provided with the code to the fire safe. 3. Ensure back- up of accounts systems stored	1. Confirm back-ups held in fire safe. 2. Confirm RBS have received the back-up and undertaken an integrity check on the accounts.

**HARTLEY PARISH COUNCIL
 FINANCIAL RISK ASSESSMENT**

INCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
			offsite with RBS Software Solutions, enabling integrity check to be carried out on the accounts.	

**HARTLEY PARISH COUNCIL
 RISK REGISTER**

Strategic risks						
Key risk	Detail	Impact	Likelihood	Risk (value/probability assessment)	Risk control measures	Internal audit assurance
Complying with legal requirements - Legal challenge, ultra vires decisions.	Risk of legal challenge giving rise to an action to seek Judicial Review.	High	Low	Medium	1. Support training for Councillors and employees to ensure all personnel have the skills to perform their duties properly and kept upto date with any changes in legislation. 2. Ensure all agendas setting out the business to be transacted are published 3 clear days before each meeting. 3. Ensure there is legal power for any activity to be undertaken by the Council. Any decisions taken which could give rise to a new activity being undertaken by the Council shall be recorded in the minutes detailing the power being relied upon. 4. Ensure minutes are properly numbered and paginated with a master copy kept in safe keeping. 5. Make arrangements for the Council's standing orders and Financial Regulations to be reviewed annually.	Check Councils records, minutes and agendas
	Risk of Council taking a decision beyond its statutory powers	High	Low	Medium		

**HARTLEY PARISH COUNCIL
RISK REGISTER**

Negligent act, error or omission	Claims arising from financial loss as a result of a negligent act, error or omission given in good faith by employee or member of the council	High	Low	Medium	1. Ensure Council's insurance provides adequate level of officials' indemnity to protect the Council, and Members or Clerk from personal liability.	Check Council's insurance schedule.
Information & Data Management compliance risks	Introduction of the General Data Protection Regulation from May 2018 and ongoing adherence. Risk of breach of GDPR, loss of data, hard copy security, cyber attack or hacking	Medium	Low	Medium	1. GDPR Policies in place and available to all staff. 2. Training for all staff and Councillors on GDPR. 3. Cyber insurance in place	Check Council's records
Key risk	Detail	Impact	Likelihood	Risk (value/probability assessment)	Risk control measures	Internal audit assurance
Propriety - Investigations by Standards Committee, challenge for libel or slander.		Low	Low	Low	1. Ensure Council approves and adopts a Code of Conduct for Members. 2. Ensure procedures in place to record and monitor Members' interests and Gifts and Hospitality received. 3. Ensure insurance policy provides adequate level of indemnity for libel and slander.	Check Council's records and minutes. Check Council's records. Check Council's

**HARTLEY PARISH COUNCIL
 RISK REGISTER**

						insurance schedule.
Disqualification.	Disqualification from office could lead to bye-election and give rise to unplanned election costs for the Council.	Medium	Low	Medium	<ol style="list-style-type: none"> 1. Ensure Members sign a declaration of acceptance of office on election. 2. Ensure every Council agenda includes an item of business to accept and approve, or not, any Members apologies for absence. 	<p>Check Council's records.</p> <p>Check Council's agendas.</p>
	Members required to disclose interests and gifts and hospitality, as defined by statute and in the Council's adopted Code of Conduct.				<ol style="list-style-type: none"> 1. Ensure Members complete a Register of Interest. 2. Ensure Register of Interest is published on Council's website 3. Ensure Monitoring Officer is provided with a copy of each Members' Register of Interest for publication on SDC's website. 4. Ensure every agenda for any council/committee meeting includes an item of business to declare interests not already included on Members' Register of Interests. 5. Ensure Members are aware that they may declare an interest at any time during the 	<p>Check Council's records.</p> <p>Check Council's website</p> <p>Check SDC's website</p> <p>Check Council's agendas.</p>

**HARTLEY PARISH COUNCIL
 RISK REGISTER**

					meeting, at such time whenever they may arise.	
					6. Encourage Members to discuss any doubts about their interests with the Monitoring Officer.	
Employment matters.	Employment dispute giving rise to action taken at tribunals.				<p>1. Ensure all members of staff have a contract of employment.</p> <p>2. Ensure regular employer returns are made to HMRC.</p> <p>3. Make arrangements for staff appraisals, at least once a year.</p> <p>4. Ensure procedures in place for dealing with grievances and disciplinary matters.</p> <p>5. Ensure adequate level of employers liability insurance.</p> <p>6. The Council to review lone working policy and risk assessment.</p>	<p>Check Council's records.</p> <p>Check Council's records.</p> <p>Check Council's records.</p> <p>Check Council's records.</p> <p>Check Council's insurance schedule.</p> <p>Check Council's records.</p>

**HARTLEY PARISH COUNCIL
RISK REGISTER**

Financial risks						
Key risk	Detail	Impact	Likelihood	Risk (value/probability assessment)	Risk control measures	Internal audit assurance
Risk of fraud, theft, loss, corruption or misappropriation of Council's funds	Income	High	Low	Medium	1. Review Council's Financial Risk Assessment annually.	Check the minutes of meetings. Check Council's Financial Risk Assessment.
	Expenditure	High	Low	Medium		
	Audit	High	Low	Medium		
	Insurance	High	Low	Medium		
	Accounts	High	Low	Medium		
	Budget	High	Low	Medium		
	Records	High	Low	Medium		
	Data protection	High	Low	Medium		
	Banking arrangements	High	Low	Medium		
Investments	High	Low	Medium			

Operating risks						
Key risk	Detail	Impact	Likelihood	Risk (value/probability assessment)	Risk control measures	Internal audit assurance
Land Risk of personal injury to members of the public, employees and contractors	Woodland Avenue	High	Low	Medium	1. Ensure adequate level of public liability insurance.	Check Council's insurance schedule.
	Chantry Avenue	High	Low	Medium		
	Longfield Hill	High	Low	Medium		
	Manor Field	High	Low	Medium		

**HARTLEY PARISH COUNCIL
 RISK REGISTER**

Hartley Wood (part)	High	Low	Medium	<p>2. Maintain asset register showing all land holdings owned or maintained by the Council, reviewed annually.</p> <p>3. Carry out risk assessments of the Council's open spaces and review annually.</p> <p>4. Make arrangements for regular visual inspections to be carried out of the Council's open spaces and amenity land are carried out and recorded, except Hartley Wood and Foxborough Wood.</p> <p>5. Make arrangements for periodic visual inspections of the network of footpaths through open woodland in Hartley Wood and Foxborough Wood.</p> <p>6. Employ the services of an Arboriculturist to carry out a Quantified Tree Risk Assessment, (QTRA), of the trees on land owned and/or managed by the Council, including Hartley Wood and Foxborough Wood, and action any recommendations arising therefrom. Carry out QTRAs at such intervals recommended by the arboriculturist.</p>	<p>Check Council's records and minutes.</p> <p>Check Council's records.</p> <p>Check Council's records. (Part of routine maintenance contract).</p> <p>Check Council's records and minutes.</p>
Foxborough Wood (part)	High	Low	Medium		
Gorse Wood	High	Low	Medium		
Hartley Green	High	Low	Medium		
Hartley Court Green	High	Low	Medium		
Hartley Burial Ground	High	Low	Medium		
All Saints Closed churchyard	High	Low	Medium		
Allotment site	High	Low	Medium		
Rectory Meadow	High	Low	Medium		
Billings Hill Shaw	High	Low	Medium		
Hoselands View	High	Low	Medium		
New Burial Ground	High	Low	Medium		

**HARTLEY PARISH COUNCIL
 RISK REGISTER**

Property Risk of personal injury to members of the public, employees and contractors	Pavilion - Manor Field	High	Low	Medium	1. Ensure adequate level of public liability insurance. 2. Carry out risk assessment of Pavilion and Burial Ground review annually. 3. Make arrangements for regular visual inspections of the Pavilion, at least monthly, and record findings.	Check Council's insurance schedule. Check Council's records and minutes. Check Council's records.
	Shed - Hartley Burial Ground	Medium	Low	Low		
Risk of damage, loss, vandalism	Pavilion - Manor Field	Medium	Low	Low	1. Review insurance annually to ensure adequate levels of cover under the property section of the Council's insurance schedule and make arrangements for a revaluation of the property by a surveyor, when deemed necessary. 2. Ensure all property is properly and adequately maintained to protect the asset.	Check Council's insurance schedule. Check Council's records and minutes.
	Shed - Burial Ground	Low	Low	Low		
Other assets - Injury, damage, loss, vandalism, theft	1. Playground equipment - Chantry Avenue, Woodland Avenue, Longfield Hill.	High	Low	Medium	1. Carry out risk assessments of the Parish Office and the Pavilion and review annually.	Check Council's records and minutes.
	2. Gates and fences.	Medium	Medium	Medium		

**HARTLEY PARISH COUNCIL
 RISK REGISTER**

3. Noticeboards.	Low	Low	Low	2. Make arrangements for regular visual inspections of the Council's playgrounds and for the inspections to be recorded.	Check Council's records. (Part of routine maintenance contract).
4. Litter bin (Woodland Avenue play area).	Low	Low	Low		
5. Dog bins.	Low	Low	Low	3. Make arrangements for quarterly operational inspections to be carried out on each of the Council's three playgrounds by a qualified Playground Inspector and actions any recommendations by the Inspector within timescales.	Check Council's records.
6. Benches.	Low	Low	Low		
7. Parish office furniture and IT equipment.	Low	Low	Low		
8. Furniture in Pavilion (tables/chairs/freestanding shelf units).	Low	Low	Low		
9. War memorial.	Medium	Low	Medium	4. Make arrangements for an annual inspection and risk assessment to be carried out on each of the Council's three playgrounds by a qualified playground inspector and action any recommendations by the Playground Inspector within timescales.	Check Council's records.
10. Line marking machine.	Low	Low	Low		
11. Lych Gate	High	Low	Medium		
12. Beacon Brazier	High	Low	Medium	5. Make arrangements for regular visual inspections of the Pavilion, at least monthly, and record findings.	Check Council's records.
13. Pergola	High	Low	Medium		
				6. Review insurance arrangements and sums insured at least annually to ensure assets are	Check Council's

**HARTLEY PARISH COUNCIL
 RISK REGISTER**

					adequately insured, where required.	minutes and insurance schedule.
					7. Maintain assets register and review at least annually.	Check Council's records and minutes.
					8. Make arrangements for regular visual inspections of the lych gate,-beacon brazier and pergola and for the inspections to be recorded.	Check Council's records. (Part of Routine Maintenance Contract).
Injury to individuals/groups/organisations , as a consequence of the Council providing a service or amenity to the public.		High	Low	Medium	1. Ensure adequate levels of indemnity for public liability insurance . 2. Make arrangements for risk assessments to be carried out on all events organised by the Council, such Remembrance Sunday Service. 3. Make arrangements for risk assessments to be carried out on all the Council's land and property and reviewed annually.	Check Council's insurance schedule. Check Council's records. Check Council's records.

**HARTLEY PARISH COUNCIL
 RISK REGISTER**

					<p>4. Ensure the insurance policy contains adequate levels of indemnity for non commercial hirers at the Pavilion.</p> <p>5. Ensure commercial hirers of the Council's facilities have adequate levels of public liability insurance.</p>	<p>Check Council's insurance schedule.</p> <p>Check Council's insurance schedule.</p>
Volunteers - personal injury	Occasion use of volunteers for community projects.	High	Low	Medium	1. Ensure the insurance policy contains adequate levels of indemnity for volunteers in the event of an accident and personal injury.	Check Council's insurance schedule.
Contractors - Injury to public and employees of the Contractor	Use of Contractors to carry out works for the Council.	High	Low	Medium	<p>1. Ensure Contractors carry adequate levels of insurance to indemnify the Council against any injury or claims arising from his actions in carrying out the works.</p> <p>2. Ensure Contractor carries adequate level of insurance to cover claims for personal injury or death of any person employed by the Contractor in the execution of the works.</p>	<p>Check Council's records.</p> <p>Check Council's records.</p>
Interruption of service	Due to long term staff illness or loss of parish office from fire, flood or other catastrophe	High	Low	Medium	Convene Council meeting to decide on appropriate course of action.	
Hartley Village Hall - Charity - breach of Trust	Hartley Parish Council operating as the sole trustee for the Charity, Hartley Village Hall	Low	Low	Low	1. Ensure Councillors understand the division of responsibilities between the Council and the Trust.	Check Council's records.

**HARTLEY PARISH COUNCIL
 RISK REGISTER**

					<p>2. Ensure all meetings of the Trust are held separately to the Council and in compliance with the Trust's governing documents and standing orders.</p> <p>3. The Trust to ensure the Charity operates and submits the annual returns and in compliance with the requirements of the Charity Commission,.</p>	<p>Check Council and Trust minutes.</p> <p>Check Trust records and minutes.</p>
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HARTLEY PARISH COUNCIL RESERVES POLICY

PURPOSE

The Purpose of the policy is to set out how the council will determine and review the level of reserves.

Hartley Parish Council is required to maintain adequate financial reserves to meet the needs of the organisation, but has no legal powers to hold reserves other than those for reasonable working capital needs or for specifically earmarked purposes. As part of the year-end Annual Return submitted to the External Auditor, whenever the total of the council's reserves (total reserves -Box 7) is more than twice the annual precept value (precept – Box 2), the council is requested to provide an explanation of the high level of reserves. Reserves can be used for long term planned or exceptional (unbudgeted or higher than expected) expenditure on the following conditions:-

- the expenditure must not be recurring
- income in the reserves from the sale of fixed assets (capital receipts) such as the sale of land can only be used for capital projects, such as the acquisition and enhancement of land, building, vehicles, plant and machinery.

Budget allocations can be moved from one budget line to another during the course of a financial year, with approval from the council, so long as the total expenditure for the financial year is not exceeded. This is commonly referred to as "virement".

TYPE OF RESERVES

Reserves can be categorised as:-

- Earmarked
- Ring Fenced
- General

EARMARKED RESERVES

Earmarked reserves are a means of building up funds over several years to deliver a defined project, predicted liabilities or for known significant expenditure. They are not to be used for emergency operations.

Earmarked reserves must be reviewed and/or established by the council during the annual budget setting process. Every earmarked reserve proposal must include reasonable costing for each project and an estimated timescale.

Earmarked reserves will be administered by the relevant committee in consultation with the RFO. Any changes to the proposed use of reserves must be agreed by full council.

The RFO will note earmarked reserves movements at the end of the financial year.

Earmarked reserves can be held for:-

- Renewals - to enable services to plan and finance an effective programme of equipment replacement and planned property maintenance. These reserves

are a mechanism to smooth expenditure so that a sensible replacement programme can be achieved without the need to vary budgets or excessive Precept increases.

- Carry forward of under spend - some services commit expenditure to projects, but cannot spend the budget in year. Reserves are used as a mechanism to carry forward these resources.

RING FENCED

Ring fenced reserves are money or grants allocated for a specific project only.

GENERAL RESERVES

General reserves are funds which do not have any restrictions placed upon them as to their use. These can be used to smooth the impact of uneven cash flows, offset the budget requirement if necessary or can be held in case of unexpected events or emergencies.

Hartley Parish Council considers a prudent level of general reserves to be no less than 6 months or 50% of its annual expenditure. However, the amount of general reserves should annually be risk assessed and approved by the council. If in extreme circumstances general reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the council would be able to draw down from its earmarked reserves to provide short term resources.

Even when in times of extreme pressure are placed upon the councils finances the council must keep a minimum balance sufficient to pay 3 months salary to staff and associated payroll costs (eg employers NI) in general reserves at all times.

OPPORTUNITY COST OF HOLDING RESERVES

In addition to allowing the council to manage unforeseen financial pressures and plan known or predicted liabilities, there is a benefit to holding reserves in terms of the interest earned on funds which are not utilised.¹ This investment income is fed into the budget strategy.

However, there is an “opportunity cost” of holding funds in reserves, in that these funds cannot then be spent on anything else. As an example, if the funds were used to repay a debt, the opportunity cost would equate to the saving on the repayment of interest, offset by the loss of investment income on the funds. However, using reserves to pay off debt in this way would leave the council with no funds to neither manage unexpected risks nor provide a mechanism to fund unplanned expenditure for which the reserves were earmarked.

Given the opportunity costs of holding reserves it is critical that reserves continue to be reviewed each year as part of the budget process to confirm that they are still required and that the level is still appropriate.

¹ This is more relevant in times when interest rates for deposits are high. However, it should remain as a note within the policy for such times when the economic downturn reverses and the financial markets become buoyant again. Opportunity costs would be advantageous and should be considered more carefully.

EXAMPLES OF RESERVES

Earmarked reserves

Funds set aside for the purchase of land and the establishment of additional burial grounds within the parish.

To invest in the replacement of play equipment within the parish councils open spaces

Ring fenced reserves

Grants/match funding received from external bodies that have been specifically earmarked for a project such as replacing/improving playground equipment or for the investment in youth services.

General reserves

Funds remaining from unspent precept that can be reserved for future needs such as:-

Emergency tree works or increase to planned programme of works

Replacement of vandalised equipment within the parish where not covered by an insurance claim/re-imburement

Improvements to open spaces or allotments (Fencing/gates etc)

Special events in the future (Memorials/anniversaries)

Community development/support

As approved by the Council at meetings held on
9th February 2015, 14th March 2016, 13th March 2017, 12th March 2018, 11th March
2019, 9th March 2020, 8th March 2021, 14th March 2022 & 13th March 2023

HARTLEY PARISH COUNCIL STATEMENT ON INTERNAL CONTROL FOR THE YEAR ENDING 31st MARCH 2024

1. SCOPE OF RESPONSIBILITY

Hartley Parish Council, (the Council), is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

The Council is 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.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage the risks facing the Council at a reasonable and acceptable level. The Council cannot eliminate all risk, but must put in place such controls it considers necessary to ensure these risks are maintained at a manageable level. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the Council, and will evaluate the likelihood of those risks being realised and the impact this could have on the Council. The Council's Risk Policy Statement and Risk Management Strategy sets out the risks facing the Council and the controls in place to reduce those risks to an acceptable level. The Risk Register underpins the Risk Policy Statement and Risk Management Strategy document, and each document is reviewed on a regular basis.

The Council has adopted a Reserves Policy to ensure the level of reserves held is adequate to meet the operational and future needs of the Council, but not excessive and will be regularly reviewed.

3. THE INTERNAL CONTROL ENVIRONMENT

The Council:

In accordance with provisions set out in Sections 15 (1) and (2) of the Local Government Act 1972, the Council elects a Chairman at its Annual meeting held in May. The Chairman, when present, presides at each meeting of the Council and is responsible for ensuring the meetings are conducted properly.

The Council approves a Budget and sets a Precept for the following year, ordinarily at its November or December meeting and informs Sevenoaks District Council of the Precept by no later than the end of January.

The Council meets at least eleven times each year and monitors receipts and payments against estimates at each meeting. Bank reconciliations are made available at each Council for verification.

Local councils must approve their accounts by no later than 30th June. Generally the Council's accounts and Annual Governance & Accountability Return are approved by the Council at its Annual meeting in May. By 30th September in each year local councils must publish its annual accounting statements, together with the external auditors certificate and any opinion or report given in relation to the council's annual accounting statements.

The Committee structure:

In accordance with provisions set out in Section 101 of the Local Government Act 1972, the Council has delegated certain functions to a number of Committees. The Committees are appointed by the Council and operate under Terms of Reference and Delegated Powers approved by the Council. The Committees review their Terms of Reference and Delegated Powers regularly and recommend to Council any amendments considered necessary.

A number of the Committees have spending powers up to limits approved by the Council in the Annual Budget. The Committees with spending powers regularly review their income and expenditure against budgeted estimates and any expenditure beyond that agreed annually by the Council must be approved by the Council before proceeding. Any new project proposed by a Committee will require the approval of the Council before proceeding. The Committees prepare their own Budgets for consideration by the Finance Committee before being presented to the Council for approval

The Finance Committee:

The Finance Committee makes recommendations to the Council on the Budget for the ensuing year; such Budget having regard to the Council's statutory duties, obligations and such objectives that the Council wishes to undertake for the benefit of the community, and recommends to Council the level of Precept for the ensuing year.

The Finance Committee meets at least quarterly and regularly conducts detailed reviews of the Council's receipts and payments, including those of the Committees', against budgeted estimates, and reports any significant variations to the Council.

The Finance Committee is responsible for ensuring proper arrangements are in place for the conduct of the interim and statutory annual audit, including the appointment of the internal auditor

The Finance Committee reviews the effectiveness of the internal audit and reviews the Council's system of internal controls, as required by the Accounts and Audit Regulations, and recommends to Council any changes it considers necessary. As part of this process the Finance Committee regularly reviews its risk management strategy, fixed assets, insurance, investments and banking arrangements.

Clerk to the Council / Responsible Financial Officer:

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is the Council's Responsible Financial Officer and is responsible for administering the Council's finances. The Clerk is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are adhered to.

Payments:

All payments are reported to the Council for approval at its monthly meetings and each cheque/internet banking payment is signed/authorised by two Members of the Council.

Payments made by Barclaycard are reported to the Council at its monthly meetings.

Internal Audit:

In accordance with provisions set out in the Accounts and Audit Regulations (England) 2011, the Council appoints a competent and independent Internal Auditor who reports to the Council on the adequacy of its:

- records
- procedures
- systems
- internal control
- regulations
- risk management
- reviews

The appointed Internal Auditor reports to the Council twice yearly. The effectiveness of the internal audit system is reviewed annually by Councillors.

External Audit:

The Local Audit & Accountability Act 2014 has replaced the Audit Commission Act 1998 and the Accounts and Audit (England) Regulations 2011. Following the abolition of the Audit Commission on 31st March 2015, smaller local authority representatives successfully persuaded government to allow them to collectively procure external audit services for smaller authorities (under £6.5 million) from 2017-18. The Company established by a consortium of smaller authorities sector bodies (National Association of Local Councils, Society of Local Council Clerks and the Association of Drainage Authorities) and authorised by the department of Communities & Local Government (DCLG) to undertake this role.

The Council has agreed to be an “opted in authority” to the Sector Led Body audit procurement scheme provided by the National Association of Local Councils. This means that the Council will not assume responsibility for the appointment of an External Auditor for the 2017/18 audit onwards.

Mazars LLP will cover Kent for 2022/23 to 2026/27.

Standing Orders and Financial Regulations:

The Council conducts its business in compliance with Standing Orders and Financial Regulations, which are regularly reviewed by the Council. The Council’s Standing Orders and Financial Regulations are based on the Models issued by the National Association of Local Councils.

Other internal controls:

Five councillors, approved by the Council, are currently signatories to the Council’s bank accounts. The Responsible Financial Officer is not a signatory to the Council’s bank accounts, but arrangements have been made with the Council’s banks, enabling the Clerk and Assistant Clerk limited and restricted

access to the accounts to obtain account information, make fund transfers between Barclays bank accounts held in the Council's name and to set up internet banking payments for Unity Bank.

The Council also has a Barclaycard with which the Clerk and the Chairman of the Council, Cllr Oxtoby are authorised to make payments for goods or services.

By rotation the signatories check, on a monthly basis, that;

- receipts are properly accounted for and banked,
- payments are supported by invoices/supporting documentation, bear the correct amount and payee details on each cheque/internet banking/Barclaycard payment, each cheque bears two manually applied signatures after the amount has been inserted and each internet banking payment has been authorised by two signatories.
- monthly reconciliation agrees to the bank statements and list of un-presented receipts and payments.

The bank reconciliations are verified at every Council meeting and recorded in the minutes.

4. ANNUAL GOVERNANCE

The Council has responsibility for ensuring there is a sound system of internal control, including the preparation of the accounting statements. In doing so the Council confirms annually, by completion of Section 2 of the Annual Governance & Accountability Return, the following:

- accounting statements have been prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices;
- an adequate system of internal control has been maintained, including measures designed to prevent and detect fraud and corruption, and the effectiveness of these internal controls have been reviewed.
- all reasonable steps have been undertaken to ensure compliance with laws, regulations and codes of practice;
- proper opportunity has been provided for the exercise of electors' rights;
- an assessment of the risks facing the Council has been undertaken and appropriate action to manage those risks, including internal controls and/or insurance cover;
- an adequate and effective system of internal audit of the council's accounting records and control systems has been maintained throughout the year,
- appropriate action has been taken on matters raised in reports from internal and external audit;
- proper consideration has been given to any litigation and liabilities or commitments, events or transactions which could have a financial

impact on the Council and where appropriate included in the accounting statements;

- the Council has properly discharged its responsibilities in relation to the accountability, including financial reporting, as the sole managing trustee of the Hartley Village Hall.

5. SIGNIFICANT INTERNAL CONTROL ISSUES

There were no significant internal control issues identified during 2020/21.

The Council strives for continuous improvement of its systems to ensure they are robust and fit for purpose. Any weaknesses identified during the regular and ongoing review process are investigated and any changes considered necessary are implemented by the Council.

The Annual Statement of Internal Control was approved by the Council at a meeting held on ** **March 202***.

Signed by:

ChairmanClerk Hartley Parish CouncilHartley Parish CouncilDated:

INVENTORY OF LAND AND PROPERTY OWNED BY HARTLEY PARISH COUNCIL

Ref No	Description	Title no	Location	Date acquired	Purchase Cost (£) for inclusion on Box 9 of the Annual Return	Acreage	Current Insurance Valuation	Notes
001	Public Open Space	K299922 K219326 K155120 K152933	Woodland Avenue	1961 - 68	£14,900	1.27	Nil	
002	Public Open Space	K480016	Chantry Avenue	1978 - Dedicated by developer	£1.00	1.5	Nil	
003	Public Open Space	K473289	Gorse Wood	1978	£1.00	2.9	Nil	Nominal fee to Sevenoaks District Council
004	Public Open Space and part of land designated for burial purposes	K432903	Manor Field	1975	£10,000	10	Nil	
005	Public Open Space	K262385	Longfield Hill	1987- Acquired from Longfield Parish Council following boundary change	£1.00	3.23	Nil	
006	Public Open Space	K585532	Rectory Meadow	April 1997	£15,500	5	Nil	
007	Public Open Space	K446939	Billings Hill Shaw	1978 - Bought from developer	£2,450	4	Nil	
008	Village Green (maintained by the Parish Council)	VG77 (Registered as a village green 9th July 1968)	Hartley Green	1975 - Common land vested in Local Authority	£1.00	-	Nil	
009	Green (maintained by the Parish Council)		Hartley Court Green		£1.00	-	Nil	

INVENTORY OF LAND AND PROPERTY OWNED BY HARTLEY PARISH COUNCIL

010	Wood	K894701	Foxborough Wood - Small area of land adjacent to Grange Lane	1939 - Given to Parish Council for Burial Ground but found to unsuitable. First registered on 20th December 2005	£1.00	344' x 200' (reducing to 150' adj to highway)	Nil	
Ref No	Description	Title no	Location	Date acquired	Purchase Cost (£) for inclusion on Box 9 of the Annual Return	Acreage	Insurance Value	Notes
011	Pavilion		Manor Field	1993	£110,000	N/A	£352,639 (insurance value @ 01/06/23)	Building costs financed by Sevenoaks District Council with £6,500 contribution from Parish Council, Hartley Village Fete, Hartley Sports Club and Hartley Manor Cricket Club
012	Burial Ground	K894736	Church Road	1956. First registered on 20th December 2005	£800	Not known	Nil	
013	Wood (Village Green VG257)	K700099	Hartley Wood	1991	£250	0.5 approx	Nil	Registered as a Village Green on 13th June 2011
014	Wood (Village Green VG257)	K887840	Hartley Wood	2005 - Donated to the Council	£1.00	2 approx	Nil	Registered as a Village Green on 13th June 2011
015	Hoselands Green (registered Village Green)	K955886 VG 78	Hoselands View	16th June 2009 transferred from SDC to HPC	£1.00	Not known	Nil	
				TOTAL	£153,908.00			

INVENTORY OF LAND AND PROPERTY OWNED BY HARTLEY PARISH COUNCIL

Amendments

13/06/2011	Land at Hartley Wood registered as a Village Green
04/03/2013	Change insurance providers from Zurich to Aviva
20/03/2013	Show part of Manor Field is designated for burial purposes
10/02/2014	Insurance value of Pavilion updated
30/04/2014	Amended as recommended by IA to show purchase cost for inclusion in Box 9 of the Annual Return
05/02/2015	Update insurance value of Pavilion
27/01/2016	Update insurance value of Pavilion
09/02/2017	Update insurance value of Pavilion
28/02/2018	Update insurance value of Pavilion
05/10/2018	Update insurance value of Pavilion
29/11/2019	Update insurance value of Pavilion
30/10/2020	Update insurance value of Pavilion
27/10/2021	Update insurance value of Pavilion
01/06/2022	Update insurance value of Pavilion
01/06/2023	Update insurance value of Pavilion

SCHEDULE OF ASSETS

Ref No	Description	Location	Date acquired	Purchase Cost (£) for inclusion on Box 9 of the Annual Return	Current Insurance valuation	Notes	Disposal
016	Playground equipment - Phase 12 bay swings with team, junior and cradle swing, junior multiplay, spinner, rocker and roundabout, and new wet pour	Woodland Avenue	2nd May 2013	£35,662.84	£92,731 (added to Council's insurance 1st June 2015)	New play equipment installed with grants from BIG Lottery (£9,204), KCC (£12,500), SDC (£3,000), Parish Council (£10,000) and Hartley Community Group (£958.84). Insurance value @ 01/06/23	
016a	Playground equipment - Phase 2 Extension to junior multi-play, zig-zag rope, rubber step, swinging steps, wobble board, balance beam, burma bridge, rope walk, picnic table, thermoplastic graphics	Woodland Avenue	15th January 2014	£11,060.67		New play equipment installed with grants from KCC Member Grant Scheme 2013/14 (£2,500), KCC Member Community Engagement Grant Scheme 2013/2014 (£7,000), SDC (£2,000).	

SCHEDULE OF ASSETS

017	Playground equipment (play wall, football posts, & 2 no benches)	Woodland Avenue	Play wall - 1998. Other equipment not known	Not known	Not included		Double junior swing, slide and roundabout removed on 10th April 2013 as part of advance works for Phase 1 playground refurbishment project.
018	Playground equipment (Spring bike, slide, 1 bay flat swing, frog springer, 1 bay cradle swing, roundabout, bench, litter bin, basket ball hoop and football posts.	Chantry Avenue	1998	Not known	Not included		Spring bike, 1 bay flat swing and cradle seat removed on 20th March as part of advance works for the playground refurbishment project.
018a	Playground equipment (Rainbow zig zag Beam, Clatter bridge, Crooked house with slide and climbing wall., Wigmore seat, Step in picnic table, goal post swing, cradle seat with J hock fixation, new jungle mulch safety surfacing and eco grass mat, stepping stones 4 no.	Chantry Avenue	20th March 2017	£17,412.65	Included under playground equipment (see above 011)	New playground equipment installed funded from the Council's General Reserves. Added to the Council's insurance 29/03/17. Insurance value @ 05/10/18	
019	Playground equipment (Slide, double junior swing, safety surface & bench)	Longfield Hill	1987	Not known	Not included		

SCHEDULE OF ASSETS

019a	Playground equipment (Timber Rope Walk, Timber Log Walk, Timber Combo 6, Timber Single Balance Beam	Longfield Hill	11th September 2019	£1,886.82	Included under playground equipment (see above 011)	New Playground equipment installed funded from the Licence Fee paid to the Parish Council by Network Rail following stabilisation works. Added to the Council's insurance 16/10/19. Insurance value £2,747.00
020	Youth Shelter	Woodland Avenue	21st September 2005	£5,447.00	Not included	
021	Fences and gates	Various	-	£15,292.22	£17,499 insurance value @ 01/06/23	Historical value £1,920. £2,252.88 added to include the 2 new gates at Woodland Ave & 1 at Chantry Ave installed in 2016. £6,200 added 21/02/18 re new bow topped fencing @ Chantry Avenue. 2 new gates installed at Longfield Hill Feb 2019 £2,739.34. New gate and fencing installed at the entrance to Gorse Wood (rear of Caxton Close car park) £2,180 +VAT Jul 21
022	Shed	Burial Ground	Not known	£639.78	£999.00	Insurance value @ 01/06/23

SCHEDULE OF ASSETS

023	Gardening tools	Shed @ Burial Ground	Not known	Not known	Not included		
023a	Lych Gate	New Burial Ground, Manor Field	09/08/2017	£13,200	£18,666	Insurance value @ 01/06/23	
023b	Storage Container	Manor Field	25/06/2003	£1,400	Not included		
023c	Pergola	New Burial Ground, Manor Field	06/11/2019	£4,830	£6,024	Insurance value @ 01/06/23 (Street Furniture)	
024	Chairman's chain of office	Chairman	1998	£799.87	£1685 (Insurance value 01/06/23)	Purchased in January 1999.	
025	Books	Pavilion, Manor Field	1996	NIL	Not included	Written off 13th December 2001 minute ref 13 (b)	No book stock remaining
026	Printer - Hewlett Packard 870cxi	Parish Office	Not Known	NIL			Not known
027	Printer - Hewlett Packard 959c	Parish Office	2004	NIL			11/06/2007
028	Printer HP Office Jet Pro K550	Parish Office	11/06/2007	£69.39	£19,432.00	£19,432 (insurance value for office contents @ 01/06/23)	
029	Computer Dell Service tag no 4Y17213	Parish Office	05/02/2020	£404.10)		
030	Computer Dell Service tag no 3X17213	Parish Office	05/02/2020	£404.10)		

SCHEDULE OF ASSETS

031	HP Laptop	Parish Office	23/03/2020	£208.33)		
032	Samsung monitor	Parish Office	28/04/2020	£111.67)		
029	Computer	Parish Office	1995	NIL			21/03/2003
030	Computer serial no 3012-59501A-4821	Parish Office	21/03/2003	NIL		Purchase price £789	14/08/2013
034	Computer Dell product key - KDH3T-QV7H3-24H9V-J3V6V-YQDG2	Parish Office	07/08/2012	NIL	)	Purchase price £711	13/02/2020
032	Computer serial no W000828287	Parish Office	2001	NIL			12/10/2007
033	Computer Dell serial no 11656075087	Parish Office	12/10/2007	NIL		Purchase price £400	14/08/2013
034	Computer Dell product key - H3998D-TPDFK-DKMFH-874HQ-98782	Parish Office	07/08/2012	NIL	)	Purchase price £711	13/02/2020
034	Dell monitor S/N CN-0MNMNW-72872-488-AD8S	Parish Office	25/09/2014	£139.32	)	Purchase price £139.32	
035	Office furniture (2001 - 2 no pedestal desks, 2 no filing cabinets, 2 no desk chairs, 1 no small filing cabinet 2005 - 1 no filing cabinet, 1 no storage cabinet, 1 no table, 3 chairs, screen)	Parish Office	2001, 2005 & 2019	£640.27	)	Purchase price of furniture acquired in 2005 - Filing cabinet (£251), 3no chairs (£100.05), screen (£105.57), storage cabinet (£127.65) & table (£56)	

SCHEDULE OF ASSETS

036	Telephone/fax	Parish Office	1999	NIL			03/01/2007
037	Telephone/fax (Brother)	Parish Office	03/01/2007	NIL		Purchase price £83.08	
038	2 no UPS	Parish Office	12/10/2007	NIL	)	Purchase price £178.60	02/05/2017
038a	2 no UPS	Parish Office	02/05/2017	£213.62		Purchase price £213.62	
039	Air conditioning unit	Parish Office	17/07/2006	£211.00	)	Purchase price £211	
040	Laminator	Parish Office	14/11/2003	£91.18	)	Purchase price £91.18	
041	New telephones	Parish Office		£40.95	)	Purchase price £40.95	
041a	Shredder	Parish Office	29/09/2018	£169.45		Purchase price £169.45	
042	Fire safe	Parish Office	21/02/2013	£391.25	)	Purchase price £391.25 plus £110.00 delivery	
042a	2 no wildlife cameras & accessories	Parish Office unless in use	03/06/2021	£411.58	Not included		
043	Bench	Ash Road (between Hottsfild & Quakers Close)	Not known	£500.00	Not included		
044	Bench	Junction of Manor Lane/Church Road	Not known	Not known	Not included		
045	Line marking machine	Stored at Pavilion		£394.00	£818.00	£818.00 (insurance value @ 01/06/23)	
046	Bench 2 no	Manor Field	Not known	Not known			
046a	Bench 2 no & picnic table	Manor Field	Jul-17	£1,417.00	Not included	Purchase price £1,417.00	
047	Bench 1 2 no	Hartley Green	Not known	Not known	Not included		

SCHEDULE OF ASSETS

047a	Bench	Hartley Green	Oct-20	£780.00	£935.00	Purchase price £780.00 + VAT Street Furniture Insurance value as at 01/06/23
048	Bench	Hoselands Green	Not known	Not known	Not included	
048	Bench	Rectory Meadow	May-06	NIL		Purchase cost £356.72 Bench vandalised during August 2010 and removed
048a	Bench	Rectory Meadow	May-22	£1.00	£706.00	Bench donated by SDC as part of Welcome Back Funding. Inc in Street Furniture ins value as at 01/06/23
048b	Bench	Manor Field BG	May-22	£1.00	£706.00	Bench donated by SDC as part of Welcome Back Funding. Inc in Street Furniture ins value as at 01/06/23
048c	Picnic Bench	Manor Field	May-22	£1.00	£588.00	Picnic bench donated by SDC as part of Welcome Back Funding. Inc in Street Furniture ins value as at 01/06/23

SCHEDULE OF ASSETS

048d	Picnic Bench	Longfield Hill recreation ground	May-22	£1.00	£588.00	Picnic bench donated by SDC as part of Welcome Back Funding. Inc in Street Furniture ins value as at 01/06/23
049	War memorial	Hartley Green	Included on insurance policy 4/02/10	£21,115.00	£31,141.00	£31,141.00 (insurance value @ 01/06/23)
049a	Beacon Brazier	Manor Field	Included on insurance policy 05/10/18	£4,236.00	£5,496	Purchase, delivery & installation costs. Insurance value 01/06/23 (Street Furniture)
050	Dog bins (10no)	Rectory Meadow (2no), Billings Hill Shaw, Manor Field, Longfield Hill, 2 @ Woodland Avenue, Brambledown, Hartley Wood, Church Road/Manor Drive	Various		Not included	
050a	6 no Acer Trees	New Burial Ground, Manor Field	Included on insurance policy 22/02/2017	£3,226.23	£4,441.00	£4112.00 (insurance value @ 01/06/23)
050b	2 no defibrillators	1 at the Pavilion, Manor Field & 1 at Hartley Village Hall	March 2014 & July 2017	Donated	Up to £5,000	
050c	Speed Indicator Device	Pole located on the verge outside the Black Lion Public House, Ash Road	Mar-18	£2,692.52	Not included	Shared with Ash-cum-Ridley PC included in their insurance policy.
050d	Village Sign	Hartley memorial green	Not known	Not known	£1,620.00	Street furniture insurance value @

SCHEDULE OF ASSETS

					01/06/23
			TOTAL	£145,502.81	

Amendments

- 21/03/07 Youth shelter added & assets renumbered
- 2 no benches at Woodland Av inc in playground equipment
- 14/05/07 Bench installed at Rectory Meadow
- 14/02/08 033 - 1 bench added at Manor Field
- 024 & 025 - 2 no Printers obsolete
- 025a - Printer added asset no 025a
- 026 - Computer obsolete
- 026a - Computer added
- 027 - Computer obsolete
- 027a - Computer added
- 028 - New parish office furniture added
- 029 - Telephone/fax obsolete
- 029a - Telephone/fax added
- 029b - UPS added
- 029c - Air conditioning added
- 029d - Laminator added
- 03/03/10 035A War memorial added
- 15/04/2010 Depreciation calculations applied to play equipment and youth shelter
 Values uplifted to insurance values at 1st June 2009
 Values uplifted in line with insurance values as at 1st June 2010 (shed, chain of office, pitch marker, garden tools, war memorial and office contents)
- 25/11/2010 Bench at Rectory Meadow deleted due to vandalism
- 06/04/2011 Depreciation calculations applied to play equipment and youth shelter
- 13/06/2011 Land in Hartley Wood registered as a Village Green
- 15/02/2012 Insurance values amended as at 1st June 2011

SCHEDULE OF ASSETS

18/04/2012	Depreciation calculations applied to play equipment and youth shelter
04/03/2013	Depreciation calculations applied to play equipment and youth shelter Insurance values amended to 1st June 2012 and provider amended to Aviva Computers - asset nos 26a and 27a deleted. New computers added to asset register Telephone/fax deleted - asset no 29a 2 no new BT phones added - asset no 29e Fire safe added - asset no 29f
20/03/2013	Add dog bins
06/06/2013	Update Woodland Av with new playground equipment - phase 1
10/02/2014	Phase 2 works to provide new playground equipment at Woodland Av added Depreciation calculations applied to youth shelter Update insurance value for shed in Burial Ground Update insurance value for office content Update insurance value for line marking machine Valuation sum included for gardening tools in shed at burial ground deleted. No longer insured. Update insurance value for war memorial
05/03/2014	Value of playground equipment (ref no 17,18 & 19) reduced to £400
30/04/2014	Amended as recommended by IA to show purchase cost for inclusion in Box 9 of the Annual Return
25/09/2014	Added Dell monitor
05/02/2015	Update insurance values
27/01/2016	Update insurance values
09/02/2017	Update insurance values
15/02/2017	New gates at Woodland Ave & Chantry Ave added 021
22/02/2017	Update with new trees at New Burial Ground, Manor Field added 050a
20/03/2017	Update Chantry Avenue with new playground equipment added 016a
02/05/2017	038 obsolete
02/05/2017	038a - 2 no UPS added
06/07/2017	2 no benches & 1 no picnic bench @ Manor Field added 046a
07/09/2017	Update new lych gate added 023a
26/09/2017	Update re defibrillators added 050b
21/02/2018	Bow fencing at Chantry Avenue added to insurance
28/02/2018	Update insurance values

SCHEDULE OF ASSETS

19/03/2018	Add gates at W/Ave & Chantry Ave to insurance values
05/04/2018	Add 2 new dog bins
03/10/2018	041a Add shredder
05/10/2018	Update insurance values
10/10/2018	049a Add beacon brazier
31/01/2019	050c Add Speed Indicator Device
18/02/2019	Add gates at Longfield Hill
26/02/2019	Update insurance values re gates
11/03/2019	023b Addition of Storage container
10/10/2019	019a Addition of play equipment @ L/Hill
29/11/2019	Update insurance values
10/12/2019	023c Addition of pergola
18/02/2020	031 & 034 Dell computers obsolete
18/02/2020	029 & 030 Add 2 new Dell computers
23/03/2020	031 HP laptop added
28/04/2020	Samsung monitor added
01/06/2020	Update insurance values
08/11/2020	047 amended
08/11/2020	047a added
08/11/2020	048 added
27/10/2021	Update insurance values
25/11/2021	042a added
17/01/2022	050d added
31/03/2022	021 purchase cost updated re G/Wood rd fencing
18/05/2022	Update insurance values
26/01/2022	048a,b,c & d added

LAND LEASED BY HARTLEY PARISH COUNCIL

Ref No	Description	Location	Title number	Date of commencement of lease/licence	Cost	Acreage	Value	Disposal
051	Public Open Space	Northfield	K416230 K390886 K786773	10th March 1999	£1.00 p.a.	65	Nil	
052	Allotments	Woodland Avenue	K192019 K280291	26th October 2012	Peppercorn p.a.	Not known	Nil	
					TOTAL VALUE		Nil	

PROPERTY HELD IN TRUST								
Ref No	Description	Location	Title number	Date of transfer	Cost	Acreage	Value	Disposal
053	Hartley Village Hall	Ash Road, Hartley DA3 8EL		17th February 2011	Nil	N/a	Nil	
	Held in Trust in accordance with the governing documents as amended by the Trustees on 17th February 2011							

Insurance valuation of Hartley Village Hall as at 1st June 2023

Building	540,596.00
Village Hall Contents	13,266.00
Storage unit	11,138.00

Amendments

04/03/2013 - Allotment land transferred from Sevenoaks District Council to Hartley Parish

LAND LEASED BY HARTLEY PARISH COUNCIL

Council

05/02/2015 - Add insurance values of Hartley Village Hall
27/01/2016 - Update insurance values.
09/02/2017 - Update insurance values.
28/02/2018 - Update insurance values
07/03/18 - Update insurance values
01/06/2018 - Update insurance values
Update insurance
30/10/2020 values
Update insurance
27/10/2021 values
18/05/202 Update insurance
2 values
19/07/202 Update insurance
3 values

SUBSCRIPTIONS AND LICENCES

To	Description	Period	Amount 2023/24 charges
ICCM (Institute of Cemetery and Crematorium Management)	Annual subscription	1 st April – 31 st March	£95.00
KALC	Annual subscription	1 st April – 31 st March	£1,655.00
RBS Software Solutions	Accounts software support	1 st April – 31 st March	£172.00
RBS Software Solutions	Annual Subscription for off site data backup	1 st August – 31 st July	180.00
Society of Local Council Clerks	Annual subscription	1 st November to 31 st October	£296.00
Information Commissioner	Data protection notification	14 th January – 13 th January	£40.00
Pear Technology	Technical support & updates (burial records)	January to December	£90.00
Campaign to Protect Rural England	Annual subscription	1 st March to end of February	£60.00
Vision ICT	Hosting charge for website (annual charge)	September - August	£559.50
Satswana	Data Protection Officer Service	May - April	£150.00
Log-me-in	Annual subscription	April – March	£330.00

28th February 2024

Agenda item 14 – Review of investments and banking arrangements

Currently the Council's funds are held in two accounts at Barclays, namely Business Current Account and Business Saver Account, one account with the Unity Trust Bank and one account with the Nationwide Building Society. The interest rate on funds held in the Barclays Business Saver Account as at 30th January 2023 was 1.500% gross. The interest rate on funds held with the Nationwide Building Society was 2.20%

All precepts will be paid as follows: 50% on 30th April 2024 and 50% on 30th September 2024.

The signatories to the Council's bank accounts are Councillors Abraham, Perry Cole, Graeme, Oxtoby and Ross. Arrangements are in place with Barclays Bank through a Simple Servicing Authority to enable the Clerk and Assistant Clerk to obtain account information and make fund transfers between bank accounts held in the Council's name. The service authority available includes;

- Balance enquiry
- Order credit books/cheque books
- Funds transfer between accounts in the same name
- Stop cheque or payment
- General transaction query
- Arrange for collection of encashment/drafts
- Statement query/copy statement
- Confirm authenticity of payments
- Direct Debit/Standing Order query

Arrangements are in place with Unity Trust Bank, allowing the Clerk and Assistant Clerk to use the account for internet banking purposes and the existing current account held with Barclays Bank remains in use for cheque payments and the paying in of receipts.

The signatories to this account are Councillors Abraham, Perry Cole, Graeme, Oxtoby and Ross.

The Clerk and Assistant Clerk have been authorised as Telephone Banking and Internet Banking Users.

Unity Bank offers five Internet Banking access levels:

- The number of users required to set up and/or authorise payments online has been agreed as three.
- The internet banking levels for all users are as follows:
- **VS – View and submit** – *as well as being able to view the accounts, this level allows the user to submit payments but they cannot authorise payments* –

Mrs Helen Boden (Clerk) and Mrs Jane Tyrrell (Assistant Clerk)

- **VA – View and Authorise** – *as well as being able to view the accounts, this level allows the user to authorise payments but they cannot submit payments* - **Councillors Larry Abraham, Perry Cole, David Graeme, Anne Oxtoby and Ian Ross;**
- A Post Office paying in card has been issued to enable the Council to pay in cash only at a nominated Post Office Counter.

The Nationwide Building Society account is maintained as a savings account only.

As approved by the full council at its meeting held on 14th March 2022, an application was submitted to Barclays Bank for a credit card with a maximum credit/spending limit of £1,000.

The Clerk and the Chairman of the Council, Cllr Oxtoby are both authorised to use the card.

All payments made using the card are presented to the Council at its monthly meeting for approval and the outstanding balance is paid off in full.

The Clerk, Assistant Clerk and all Councillors with access to PINs or passwords will be requested to sign an agreement confirming that they will not disclose any PIN or password relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council, or duly delegated committee.

