

**MINUTES OF THE MEETING OF THE
FINANCE & GENERAL PURPOSES COMMITTEE
HELD AT HARTLEY LIBRARY, ASH ROAD
ON WEDNESDAY 29th JANUARY 2025 AT 10.00 a.m.**

Present:

Cllr Larry Abraham
Cllr David Conroy
Cllr Brian Ramsay – *Chairman*
Cllr Anne Oxtoby (*Arrived at 10.02a.m.*)
Cllr Vincent Sewell

In attendance:

Mrs H Boden - *Clerk*

1. Apologies for absence

There were no apologies for absence.

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 18th December 2024, 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 2024 to 22nd January 2025 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 January 2025, 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 11th March 2024.

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 11th March 2024.

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 11th March 2024.

The Clerk reported that although the Council's Risk Register was reviewed on an annual basis, it had been some time since the document had originally been adopted.

The Clerk advised that in view of the fact that neither she, nor any of the Councillors were qualified to carry out risk assessments, advice from an outside company should be sought, to ensure that the Council continued to meet its responsibilities. RECOMMENDED: That,

(1) the Risk Register, as set out in **Appendix 4** attached to these minutes, be approved and adopted and, (2) the Clerk be requested to seek quotations from a suitably qualified company, to provide risk assessment advice to the Parish Council for all aspects of council business.

9. Reserves

(a) The Committee reviewed the Reserves Policy approved by the Council on 11th March 2024. 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.

Members noted that the Reserves Policy stated that *"Hartley Parish Council considers a prudent level of general reserves to be no less than 6 months of 50% of its annual expenditure"*

The Clerk reminded Members that the Joint Panel on Accountability and Governance (JPAG), Practitioner's guide states that *"the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserves is that this should be maintained at between three and twelve months of net revenue expenditure"*.

The Committee was satisfied that the current level of general reserves was within this recommendation.

Cllr Conroy commented on the sum held in the EMR – Neighbourhood Plan, inasmuch as to date, the majority of the funds required had been met from Government grants.

Cllr Conroy suggested that he consult the Neighbourhood Plan Steering Group at its next meeting to ascertain whether the earmarked reserve would be likely to be required.

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 11th March 2024. 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

The Committee reviewed the Council's insurance schedule as at 12th November 2024, to ensure the Council's assets were adequately insured.

Cllr Oxtoby commented on the fact that the Insurance Schedule stated that Cyber cover was not included.

The Clerk reminded Members that at a meeting of the Finance & General Purposes Committee held on 16th August 2023, it had been recommended that the Parish Council's Cyber cover be cancelled. This decision was ratified by the full council at its meeting held on 11th September 2023. Cllr Oxtoby suggested that as the Clerk had been requested to seek quotations from a suitably qualified company, to provide risk assessment advice to the Parish Council for all aspects of council business (minute item 8), the matter should be reviewed as part of the process.

RECOMMENDED; That,

(1) the Council's insurance schedule forming part of the Council's policy as at 12th November 2024, be noted with no further amendment to the insured sums contained therein other than the annual index linked increases and,

(2) the Clerk be requested to seek quotations from a suitably qualified company, to provide risk assessment advice to the

Parish Council for all aspects of council business and Cyber insurance be reviewed as part of the process.

The Committee noted that the current policy is due for renewal in June 2026.

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 Clerk reported that an application for the opening of a savings account with Lloyds Bank was ongoing, following the internal auditor's interim half year audit report for 2023/24 which highlighted the fact that at the date of the interim audit, the combined balance held with Barclays, exceeded the protection limit offered by the Financial Services Compensation Scheme (FSCS). It was suggested that the Council may wish to consider making arrangements to maximise the protection available to it, by opening an additional account with an alternative institution.

15. Grants/Donations

The Committee had been requested to consider a donation request received from Victim Support.

Members were reminded that at a meeting of the Finance & General Purposes Committee held on 1st May 2024, it had been recommended that,

“(1) at the start of each financial year, the Council sets aside a portion of the donations budget and considers which organisations it would like to support;

(2) advice be sought from the local Community Warden, as to which organisation the Council may wish to support and,

(3) the remainder of the annual budget be set aside for donation requests received throughout the year”.

This recommendation was ratified by the full council, at its meeting held on 13th May 2024.

RESOLVED: That,

consideration of the donation request received from Victim Support, be deferred until the new financial year.

16. Photocopier

At the meeting of the Finance & General Purposes Committee held on 18th December 2024, it was resolved that the Clerk, in consultation with the Chairman of the Finance & General Purposes Committee be authorised to consider all of the quotations received for a new photocopier and to accept the one considered most appropriate, over a term of 5 years.

The Clerk reported that a quotation had been accepted from Ricoh, for the sum of £157.34 per quarter (plus copy charges).

17. Lone Working

(a) The Committee considered a draft Lone Working Policy.

Members agreed that the Policy as set out in **Appendix 10** attached to these minutes, should be temporarily adopted pending further advice from a suitably qualified company.

RECOMMENDED: That,

the Lone Working Policy as set out in **Appendix 10** attached to these minutes should be approved and adopted, pending further advice from a suitably qualified company.

(b) The Committee reviewed the Lone Working & Violence Risk Assessment.
RECOMMENDED: That, the Council's Lone Working/Violence at work risk assessment as approved by the Council at its meeting held on 13th May 2024, be confirmed and approved.

18. Date of next meeting

Wednesday 7th May 2025, commencing at 10.00a.m.

The meeting closed at 11.10 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 2024 to 31st March 2025

Meeting Standards Part 1

Expected Standard	Evidence of Achievement	Areas for development
1. Scope of internal audit	<p>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.</p> <p>The summary and interim internal audits are completed in accordance with current guidelines and accounting practices.</p> <p>The summary internal audit report for 2023/24 was considered by the full Council at a meeting held on 13th May 2024.</p> <p>The interim internal audit for 2024/25 was considered by the Finance & General Purposes Committee at its meeting held on 18th December 2024.</p>	<p>Satisfied with current arrangements. No further action required. Satisfied with current arrangements. No further action required. 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.</p>

Review of the effectiveness of the system of internal audit for the period 1st April 2024 to 31st March 2025

	<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 2024 to 31st March 2025, 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>	
2. Independence	<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>
3. Competence	<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>
4. Relationships	<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</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 2024 to 31st March 2025

	<p>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 2023 to 31st March 2024 – review date 28th February 2024. 2. Extract from the Governance and Accountability for Local Councils – A Practitioners Guide (England) March 2024, 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 2023 to 31st March 2024. 6. Financial risk assessment approved by Hartley Parish Council 11th March 2024. 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 2024, (as contained in Councillors' handbook). 	<p>Satisfied with current arrangements. No further action required.</p> <p>Satisfied with current arrangements. No further action required.</p>
5. Audit Planning and	The internal auditor works to the audit plan to examine and test each of the	Satisfied with current

Review of the effectiveness of the system of internal audit for the period 1st April 2024 to 31st March 2025

reporting	<p>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 2024 - 25 will be undertaken in the Council offices on 30th 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>arrangements. No further action required.</p> <p>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 2024 to 31st March 2025

Internal Audit Review Checklist – Part 1 – Meeting Standards

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 11/03/24 . (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	

Review of the effectiveness of the system of internal audit for the period 1st April 2024 to 31st March 2025

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 2025. (b) Internal audit will report in accordance with the plan in April 2025.	Yes	
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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	
5. Be forward looking	(a) In formulating the annual audit plan, national agenda changes are considered (b) Internal audit maintains awareness	Yes	

Review of the effectiveness of the system of internal audit for the period 1st April 2024 to 31st March 2025

Characteristics of 'effectiveness'	Evidence of achievement	Yes or No	Areas for development.
	of new developments in the council's services, risk management and corporate governance arrangements.		
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

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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.

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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

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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.

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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.

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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

NCOME	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	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.	1. Test income from receipts to cashbook and bank statements.

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NCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
			<p>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>	
Burial Ground fees	Fees charged in connection with interments in the Burial Grounds, Gardens of Remembrance and approvals for memorials, tablets, bronze plaques and inscriptions.	Lack of controls could result in loss of income and/or 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 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. 	<ol style="list-style-type: none"> 1. Test income from receipts to cashbook and bank statements. 2. Test to ensure correct burial fee charged.

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NCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
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	<ol style="list-style-type: none"> 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 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).
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 	<ol style="list-style-type: none"> 1. Test income from receipts to cashbook and bank statements. 2. Review monthly financial checklist. (APPENDIX 1).

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NCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
			<p>a monthly basis</p> <p>6. Ensure adequate fidelity guarantee insurance and review fidelity guarantee insurance regularly.</p> <p>7. Monthly internal control checks carried out by signatories to the bank accounts to ensure all receipts are properly recorded and banked.</p>	
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.	1. Council and relevant committees to ensure strict compliance with procedures for contracts as laid down in Standing Orders and Financial Regulations.	1. Review minutes to ensure contract procurement complies with Standing Orders and Financial Regulations.
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.	<p>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.</p> <p>2. All orders for the purchase of goods and services other than stationery to be in confirmed in writing</p> <p>3. Confirm Standing Orders and Financial Regulations at Annual Meeting of the Council.</p> <p>4. Review Standing Orders and Financial Regulations regularly.</p>	<p>1. Review minutes to ensure purchase orders comply with Standing Orders and Financial Regulations.</p> <p>2. Review minutes to ensure Standing Orders and Financial Regulations are confirmed at</p>

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NCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
				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 Financial Regulations. 5. Ensure Clerk/RFO is neither a signatory nor 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 	<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).

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FINANCIAL RISK ASSESSMENT**

NCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
			<p>Council.</p> <p>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.</p> <p>9. Review Standing Orders and Financial Regulations regularly.</p> <p>10. Ensure adequate fidelity guarantee insurance and review fidelity guarantee insurance regularly.</p>	
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 staff	<p>1. Undertake regular internal audits.</p> <p>2. All individual salary payments authorised monthly by resolution at Council meetings and paid by internet banking, authorised by two councillors.</p> <p>3. Monthly salary payments checked against pay slips by one of the signatories on a rotational basis.</p>	<p>1. Review minutes to ensure salaries payments have been authorised at Council meetings.</p> <p>2. Review monthly financial checklist. (APPENDIX 1).</p>
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.	<p>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.</p> <p>2. Undertake annual review of the effectiveness of the internal audit.</p> <p>3. Proper officer to bring to the attention of the Council any report from the Internal Auditor.</p>	<p>1. Review effectiveness of internal audit annually and report outcome to Council.</p> <p>2. Review minutes to ensure review</p>

**HARTLEY PARISH COUNCIL
FINANCIAL RISK ASSESSMENT**

NCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
			4. Review Standing Orders and Financial Regulations regularly.	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.	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.	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 legal liabilities, assets (where appropriate) and financial activities.	Inadequate cover could lead to financial loss and legal claims against the Council	1. Review insurance schedule annually. 2. For insurance purposes review value of assets at regular intervals. 3. Seek competitive quotations from alternative insurers when policy due for renewal.	1. Review minutes to ensure reviews 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.

**HARTLEY PARISH COUNCIL
FINANCIAL RISK ASSESSMENT**

NCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
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.	<ol style="list-style-type: none"> 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 APPENDIX 1. Checks carried out by one of the signatories on a rotation basis. 	<ol style="list-style-type: none"> 1. Review monthly financial checklist. 2. Review minutes to ensure reviews have been carried out and information reported to Council.
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 & General Purposes Committee before presenting to the Council for approval. 	<ol style="list-style-type: none"> 1. Review to minutes to ensure compliance.

**HARTLEY PARISH COUNCIL
FINANCIAL RISK ASSESSMENT**

NCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
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 & General Purposes Committee for consideration. 3. Finance & General Purposes 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 Precept before the end of January 5. Budget to form basis of financial control for ensuing year. 	<ol style="list-style-type: none"> 1. Review minutes to ensure compliance within required timescales.
Budget monitoring	Check actual income and expenditure against estimates	Failure to do so could result in Council exceeding its budget allocations	<ol style="list-style-type: none"> 1. Each committee with delegated spending powers to review actual income/expenditure against estimates within their respective budgets approved by the Council. 2. Finance & General Purposes 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. 	<ol style="list-style-type: none"> 1. Review minutes to ensure compliance.

**HARTLEY PARISH COUNCIL
FINANCIAL RISK ASSESSMENT**

NCOME	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
OTHER	DESCRIPTION	RISK	INTERNAL CONTROLS	INTERNAL AUDIT ASSURANCE
Financial records	Records of Councils financial transactions	Failure to comply with Accounts and Audit Regulation.	<ol style="list-style-type: none"> 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. 	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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 offsite with RBS Software Solutions, enabling integrity check to be carried out on the accounts. 	<ol style="list-style-type: none"> 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
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.	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	<p>1. Ensure Members sign a declaration of acceptance of office on election.</p> <p>2. Ensure every Council agenda includes an item of business to accept and approve, or not, any Members apologies for absence.</p>	<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.				<p>1. Ensure Members complete a Register of Interest.</p> <p>2. Ensure Register of Interest is published on Council's website</p> <p>3. Ensure Monitoring Officer is provided with a copy of each Members' Register of Interest for publication on SDC's website.</p> <p>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.</p> <p>5. Ensure Members are aware that they may declare an interest at any time during the</p>	<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	2. Maintain asset register showing all land holdings owned or maintained by the Council, reviewed annually.	Check Council's records and minutes.
	Foxborough Wood (part)	High	Low	Medium		
	Gorse Wood	High	Low	Medium		
	Hartley Green	High	Low	Medium	3. Carry out risk assessments of the Council's open spaces and review annually.	Check Council's records.
	Hartley Court Green	High	Low	Medium		
	Hartley Burial Ground	High	Low	Medium		
	All Saints Closed churchyard	High	Low	Medium	4. Make arrangements for regular visual inspections to be carried out of the Council's open spaces and amenity land and recorded, except Hartley Wood and Foxborough Wood.	Check Council's records. (Part of routine maintenance contract).
	Allotment site	High	Low	Medium		
	Rectory Meadow	High	Low	Medium		
	Billings Hill Shaw	High	Low	Medium	5. Make arrangements for periodic visual inspections of the network of footpaths through open woodland in Hartley Wood and Foxborough Wood.	Check Council's records and minutes.
	Hoselands View	High	Low	Medium		
	Manor Field Burial Ground	High	Low	Medium		
					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.	

**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.	Check Council's insurance schedule.
	Shed - Hartley Burial Ground	Medium	Low	Low	2. Carry out risk assessment of Pavilion and Burial Grounds review annually.	Check Council's records and minutes.
					3. Make arrangements for regular visual inspections of the Pavilion, at least monthly, and record findings.	Check Council's records.
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.	Check Council's insurance schedule.
	Shed - Burial Ground	Low	Low	Low	2. Ensure all property is properly and adequately maintained to protect the asset.	Check Council's records and minutes.
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**

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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		
6. Benches.	Low	Low	Low		
7. Parish office furniture and IT equipment.	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.
8. Furniture in Pavilion (tables/chairs/freestanding shelf units).	Low	Low	Low		
9. War memorial.	Medium	Low	Medium		
10. Line marking machine.	Low	Low	Low	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.
11. Lych Gate	High	Low	Medium		
12. Beacon Brazier	High	Low	Medium		
13. Pergola	High	Low	Medium	5. Make arrangements for regular visual inspections of the Pavilion, at least monthly, and record findings.	Check Council's records.
				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 as 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-imbursement

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 & 11th
March 2024

HARTLEY PARISH COUNCIL STATEMENT ON INTERNAL CONTROL FOR THE YEAR ENDING 31st MARCH 2025

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.

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 2024/25.

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 **10th February 2025**.

Signed by:

Chairman	Clerk
Hartley Parish Council	Hartley Parish Council

Dated:

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	
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	£384,377 (insurance value @ 01/06/24)	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			

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 1 2 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	£98,295 (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 @ 01/06/24			
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).			
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,	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		
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	£18,549 insurance value @ 01/06/24	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. New fencing at w/Ave rec ground installed Oct			
022	Shed	Burial Ground	Not known			Shed removed May 2024			
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	£20,564	Insurance value @ 01/06/24 (Street Furniture)			
023b	Storage Container	Manor Field	25/06/2003	£1,400	Not included				
023c	Pergola	New Burial Ground, Manor Field	06/11/2019	£4,830	£6,385	Insurance value @ 01/06/24 (Street Furniture)			
024	Chairman's chair of office	Chairman	1998	£799.87	£1,786 (Insurance value 01/06/24)	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 870sh	Parish Office	Not Known	NIL			Not known
027	Printer – Hewlett Packard 959e	Parish Office	2001	NIL			11/06/2007
028	Printer HP Office Jet Pro K550	Parish Office	11/06/2007	£69.39	£19,432.00	£20597.92 (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)		
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-48	Parish Office	21/03/2003	NIL		Purchase price £789	14/08/2013
031	Computer Dell product key – KDH3T-QV7H3-24H3V-J3V6V-WDQG2	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 1165607508	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 & 2013	£640.27	)	Purchase price of furniture acquired in 2005 - Filing cabinet (£251), 3 no chairs (£100.05), screen (£105.57), storage cabinet (£127.65) & table (£56)	
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			
042b	1 no webcam	Parish Office	Oct-24	£9.99	)	Purchase price £9.99		

043	Bench	Ash Road (between Hottsfeld & 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	£867.00	£867.00 (insurance value @ 01/06/24)			
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 12 no	Hartley Green	Not known	Not known	Not included				
047a	Bench	Hartley Green	Oct-20	£780.00	£931.10	Purchase price £780.00 + VAT Street Furniture Insurance value as at 01/06/24			
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			
048a	Bench	Rectory Meadow	May-22	£1.00	£748.36	Bench donated by SDC as part of Welcome Back Funding. Inc in Street Furniture ins value as at 01/06/24			
048b	Bench	Manor Field BG	May-22	£1.00	£748.36	Bench donated by SDC as part of Welcome Back Funding. Inc in Street Furniture ins value as at 01/06/24			
048c	Picnic Bench	Manor Field	May-22	£1.00	£623.28	Picnic bench donated by SDC as part of Welcome Back Funding. Inc in Street Furniture ins value as at 01/06/24			

048d	Picnic Bench	Longfield Hill recreation ground	May-22	£1.00	£623.28	Picnic bench donated by SDC as part of Welcome Back Funding. Inc in Street Furniture ins value as at 01/06/24		
049	War memorial	Hartley Green	Included on insurance policy 4/02/10	£21,115.00	£33,009.00	£33,009.00 (insurance value @ 01/06/24)		
049a	Beacon Brazier	Manor Field	Included on insurance policy 05/10/18	£4,236.00	£5,825.76	Purchase, delivery & installation costs. Insurance value 01/06/24 (Street		
050	Dog bins (10no)	Rectory Meadow (2no), Billings Hill Shaw, Manor Field, Longfield Hill, 2 @ Woodland Avenue, Brambledown, Hartley Wood, Church	Various		Not included			
050a	6 no Acer Trees	New Burial Ground, Manor Field	Included on insurance policy	£3,226.23	£4,707.00	£4,707 (insurance value @ 01/06/24)		
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	£1,717.20	Street furniture insurance value @ 01/06/24		
			TOTAL	£144,873.02				

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 2024								
	Building	589,250.00						
	Village Hall Contents	13,266.00						
	Storage unit	12,140.00						
Amendments								
04/03/2013 - Allotment land transferred from Sevenoaks District Council to Hartley Parish 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								

29th January 2025

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 2025 was 1.400% gross. The interest rate on funds held with the Nationwide Building Society was 1.95%

All precepts will be paid as follows: 50% on 30th April 2025 and 50% on 30th September 2025.

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.

HARTLEY PARISH COUNCIL LONE WORKING POLICY

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The scope of this policy 2

Policy 2

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Purpose of this policy and procedure

The council recognises that some of our staff work alone, and where this is the case, seeks to ensure the health and safety of all lone workers. This document:

- Raises awareness of the safety issues relating to lone working,
- Identifies and assesses potential risks to an individual working alone,
- Explains the importance of reasonable and practicable precautions to minimise potential risk,
- Provides appropriate support to lone workers, and,
- Encourages reporting of all incidents associated with lone working so that they can be adequately managed and used to help reduce risks and improve working arrangements for the future.

The scope of this policy

It applies to all staff, whether full time, part time or temporary workers. It does not apply to councillors.

Policy

We will protect staff from the risks of lone working, as far as is reasonably practicable. Working alone is not in itself against the law and it is often safe to do so. However, the council's policy is to consider carefully and deal with any health and safety risks for those who work alone.

Definition

'Lone Worker' refers to people who work by themselves without work colleagues either during or outside normal working hours. Examples include:

- A caretaker who opens and closes a hall either early in the morning or late at night
- A groundsman tending to green space
- Office workers who work alone in the premises, and,
- Homeworkers.

Any worker under the age of 18 years, or anyone working in confined spaces is not permitted to work on their own.

Responsibilities

All staff have a responsibility for the health and safety of work colleagues. The key responsibilities are as follows:

Managers

- Will try to avoid the need for lone working as far as is reasonably practicable;
- Ensure that the worker is competent to work alone;
- Ensure that all lone working activities must be formally risk assessed. This should identify the risk to lone workers; any control measures necessary to minimise those risks; and emergency procedures;
- Arrangements for lone working must be made clear to staff and the details of what can or cannot be done while working alone explained;

- Lone workers must be informed of the hazards and understand the necessary control measures that need to be put in place and have the opportunity to contribute to the risk assessment;
- Must raise the alarm if staff cannot be contacted or do not return as anticipated
- Must ensure that all staff are aware of this lone working policy and procedure and provide appropriate levels of training and guidance on lone working.

Lone workers

- Take reasonable care of themselves and others who may be affected by their work
- To follow any instruction given by management or the council
- Raise with their line manager any concerns they have in relation to lone working
- Not to work alone where there is inadequate information to undertake a risk assessment.
- Inform their line manager at the earliest opportunity in the event of an accident, incident of violence or aggression whilst working alone

Staff

- To be aware of colleagues working on their own and alert to unexpected changes of routine, unanticipated periods where there is no communication.
- Buddies should ensure they maintain and share up to date contact details (see below)

Risk Assessments

Managers must complete (or ensure the completion of) a Lone Working Risk Assessment prior to every lone working activity and update as appropriate. The risk assessment should be reviewed by the lone worker before undertaking the work and communicated to all relevant staff or councillors.

People who work alone will of course face the same risks in their work as those doing similar roles/tasks. However, they may additionally encounter hazards such as:

- Sudden illness
- Faulty equipment
- Travelling alone
- Remote locations
- Abuse from members of the public
- Animal attacks

Ways in which lone working risks can be reduced

Every lone working environment and situation is different, and therefore it is not possible to implement a 'one size fits all' approach. Where there is regular or anticipated lone working, the council will devise and implement a lone working plan that meets the needs and risks of their particular circumstances. The plan should be proportionate to any risks that are identified from the risk assessment. The plan for a

groundsman lone working with machinery will be more detailed than an administrator working late in the office. This should be written down and communicated to all relevant staff and where appropriate, councillors.

Below are some example strategies that could be implemented (on their own or combined):

- Signing-in and Out book
- Electronic (or hard copy) diaries to be kept up to date with meeting/visit/lone working details
- Agreed times and method of contact
- Buddy scheme

Buddy scheme

The following information should be written down and kept by the lone worker and their buddy, next of kin and manager (see the Lone Working Buddy Form):-

- Name and contact details of the lone worker
- Name, relationship and contact details of the buddy
- Name, relationship and contact details of the lone worker's next of kin
- Name, relationship and contact details of the lone worker's manager
- Any 'code word' that would indicate that the lone worker needs assistance
- Note: All these details must be kept securely in line with data protection legislation

If you change your contact details, you must let your buddy and manager know.

In circumstances where a buddy system is appropriate as a way of reducing the risks identified in the risk assessment, the buddy must have relevant details about your lone working, that may include;

- where you are going (address or area if there is no address);
- details of the purpose (i.e. preparing the hall, grass cutting, meeting);
- contact details of anyone you intend to meet (any additional contact details for the location you are visiting);
- your mode of transport;
- when you are expected to return;

Your buddy must know what to do if you do not return or make contact at the anticipated/agreed time.

Health and wellbeing

In order to ensure your personal safety, it is important that you share any details of any aspects of your health that could lead to increased risk with your manager or specific councillors. This includes pregnancy. You can then jointly plan to mitigate any potential risks caused by your circumstances. This information will be treated on a strict 'need to know' basis with your confidentiality of the utmost importance.

Reporting incidents

Any incidents or perceived risks encountered while lone working should be recorded, reviewed and acted upon. The report should include:

- A brief note of what happened, when, and who was involved,
- For any work-related aggression (verbal or physical) including threatening behaviour, all of the details of the incident and of the perpetrator should be captured, which could then be used if the police take any formal prosecution action. This might be particularly important for more serious incidents of work-related violence, and,
- In either instance, this might also include recording details of any circumstances you think might have contributed to the incident, e.g. the context of the interaction, perceptions about the condition of the perpetrator, or any environmental circumstances. This information would then support us to review our risk assessment process and see if any additional measures are needed.

If you feel unsafe, unwell, or become injured call the emergency services if you need immediate assistance. If possible, call your manager, buddy or councillor or colleague to let them know (or ask someone to do so on your behalf).

Call your manager if your plans change because you feel unwell or if you have a domestic emergency when working alone.

This is a non-contractual procedure which will be reviewed from time to time.

Date of policy:

Approving committee:

Date of committee meeting:

Policy version reference:

Supersedes: N/A

Policy effective from:

Date for next review:

— policy ends here —

Notes

The Health and Safety Executive have extensive advice and guidance on homeworking, lone working, including guidance on the risks of lone working.

Homeworking: www.hse.gov.uk/toolbox/workers/home.htm

Lone working: www.hse.gov.uk/toolbox/workers/lone.htm

Risks of lone working: www.hse.gov.uk/pubns/indg73.pdf

Guidance

Where there is text in [square brackets] this part may be updated or be deleted if not relevant. An alternative option may have been provided.

Important notice

This is an example of an employment policy designed for a small council adhering to statutory minimum requirements and does not constitute legal advice. As with all policies it should be consistent with your terms and conditions of employment.

This document was commissioned by the National Association of Local Councils (NALC) in 2019 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

This document has been written by Worknest HR – a company that provides HR advice and guidance to town and parish councils. Please contact them on 01403 240 205 for information about their services.

