

GODALMING TOWN COUNCIL

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26 January 2024

I HEREBY SUMMON YOU to attend the **AUDIT COMMITTEE** Meeting to be held in the Council Chamber, Waverley Borough Council, The Bury, Godalming on THURSDAY, 1 FEBRUARY 2024 at 7.00pm or at the conclusion of the preceding Environment & Planning Committee, whichever is later.

Andy Jeffery

Andy Jeffery
Town Clerk

If you wish to speak at this meeting please contact Godalming Town Council on 01483 523575 or email office@godalming-tc.gov.uk

Where possible proceedings will be live streamed via the Town Council's Facebook page. If you wish to watch the council meeting's proceedings, please go to Godalming Town Council's [Facebook](#) page.

Committee Members: Councillor Crooks – Chair
Councillor Holliday
Councillor Steel
Councillor Taylor
Councillor Thomson – Vice Chair

AGENDA

1. MINUTES

To approve as a correct record the minutes of the meeting held on the 14 September 2023, a copy of which has been circulated previously.

2. APOLOGIES FOR ABSENCE

3. DISCLOSABLE PECUNIARY INTERESTS AND OTHER REGISTERABLE INTERESTS

To receive from Members any declarations of interests in relation to any items included on the agenda for this meeting required to be disclosed by the Localism Act 2011 and the Godalming Members' Code of Conduct.

4. PETITIONS/STATEMENTS/QUESTIONS FROM MEMBERS OF THE PUBLIC

The Chair to invite members of the public to make representations, ask or answer questions and give evidence in respect of the business on the agenda or other matters not on the agenda. This forum to be conducted in accordance with Standing Order 5.

5. QUESTIONS BY MEMBERS

To consider any questions from Councillors in accordance with Standing Order 6.

6. WORK PROGRAMME

Members to consider the Committee's Work Programme and to note progress on the items therein (copy attached for the information of Members).

7. BANK RECONCILIATION

The Responsible Finance Officer to table the current Bank Reconciliation for the information of Members.

Members to agree that the Chair should sign the bank reconciliation tabled.

8. INTERNAL AUDITOR'S REPORT

Members to consider the report from the Council's Internal Auditor, Mulberry & Co, on an interim internal audit conducted on 19 September 2023 for the 2023/24 financial year (report attached for the information of Members).

9. REVIEW OF RISK ASSESSMENT – FINANCIAL

Members to consider the risk assessment on Financial (attached for the information of Members).

10. REVIEW OF RISK ASSESSMENT – HEAT SOURCE PUMPS AND SOLAR PANELS

Members to consider the risk assessment on Heat Source Pumps and Solar Panels (attached for the information of Members).

11. REVIEW OF RISK ASSESSMENT – REUSE OF CEMETERY LAND

Members to consider the risk assessment on Reuse of Cemetery Land (report to be tabled for the information of Members).

12. REVIEW OF RISK ASSESSMENT – CROWN COURT TOILET RENOVATION

Members to consider the risk assessment on Crown Court Toilet Renovation (report to be tabled for the information of Members).

13. REVIEW OF RISK ASSESSMENT – STAYCATION LIVE

Members to consider the risk assessment on Staycation Live (attached for the information of Members).

14. REVIEW OF RISK ASSESSMENT – ELECTRIC VEHICLES

Members to consider the risk assessment on Electric Vehicles (attached for the information of Members).

15. REVIEW OF RISK ASSESSMENT – YOUTH SERVICE

Members to consider the following risk assessments on various aspects of the Youth Service (attached for the information of Members):

- Challenging Behaviour
- Broadwater Centre Kitchen
- Minibus and Youth Vehicle
- Sumo Wrestling

- Indoor Table Tennis, Air Hockey, Pool Table and Foos-ball Table
- Instagram
- Tik Tok

16. DATE OF NEXT MEETING

The next meeting of the Audit Committee is scheduled to be held in The Pepperpot on Thursday, 18 April 2024 at 6.30pm.

17. ANNOUNCEMENTS

Brought forward by permission of the Chair. Requests to be submitted prior to commencement of the meeting.

AUDIT COMMITTEE WORK PROGRAMME

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
Bank Reconciliation	Cllr Crooks/RFO	17 April 2023	Latest Bank recs reviewed at each meeting of Audit Committee	Chair to review and sign at each meeting of the Audit Committee	Ongoing
Health & Safety	Cllr Crooks/RFO	17 April 2023	Citation appointed	Report of tasks and issues to be submitted at each meeting of the Audit Committee	
Internal Control – Meeting 1					
Income Controls	Cllr Steel	6 July 2023	Conducted 15 June 2023 – no issues identified	Annual review to be completed by July 2024	
Payment Controls	Cllr Steel	6 July 2023	Conducted 15 June 2023 – one payment had not claimed VAT which was subsequently corrected	Annual review to be completed by July 2024	
Payroll Controls	Cllr Steel	6 July 2023	Conducted 15 June 2023 – no issues identified	Annual review to be completed by July 2024	
Proper Book-keeping	Cllr Steel	6 July 2023	Conducted 15 June 2023 – no issues identified	Annual review to be completed by July 2024	
VAT Controls	Cllr Steel	6 July 2023	Conducted 15 June 2023 – no issues identified	Annual review to be completed by July 2024	

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
Miscellaneous – Meeting 2					
External Auditor's Report	RFO	14 September 2023	Reviewed by this Committee 14 September 2023 Onward recommendation to Full Council on 21 September 2023	Annual review to be completed by September 2024	
Asset Control	Cllr Thompson/RFO	14 September 2023	Conducted 14 September 2023 – building revaluations required to remain compliant with Fixed Asset Policy	Annual review to be completed by September 2024	Revaluation of buildings to be budgeted in the 2024/25 financial year
Review of Suppliers	RFO /Facilities Supervisor /TC	Ongoing	To perform a competitive quote exercise for IT Services.	Ongoing task	
Financial Regulations	RFO	14 September 2023	Review of Financial Regulations completed by this Committee 14 September 2023	Annual review to be completed by September 2024	
Procedures	RFO	Ongoing	Creating a Standard Operating Procedures File for each position	Ongoing task	
Budgetary Controls	Cllr Taylor	14 September 2023	Conducted 14 September 2023 – to be reviewed in 12 months	Annual review to be completed by September 2024	
Risk Management – Meeting 3					
Risk Management Strategy	RFO		Review of the Risk Management Strategy to be completed by this Committee	Annual review to be completed by February 2024	
Insurance	RFO	29 April 2022	To be reviewed in detail at each contract renewal	Next review to be completed by 31 March 2025	

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
Risk Assessment – Heat Source Pumps & Solar Panels	Cllr Holliday / RFO			On this agenda	
Risk Assessment – Re-use of Land at Nightingale Cemetery	Cllr Steel / RFO			On this agenda	
Risk Assessment – Crown Court Toilet Renovation	Cllr Thomson / RFO			On this agenda	
Risk Assessment – Staycation Live	Cllr Taylor / RFO			On this agenda	
Risk Assessment – Electric Vehicles	Cllr Crooks / RFO			On this agenda	
Year End – Meeting 4					
Internal Auditor's Reports	RFO	17 April 2023	To be reviewed at next interim audit	On this agenda	
Management of Debt (particularly Bad Debt)	RFO	17 April 2023	To be reviewed annually	Next review to be completed by April 2024	
Review of Effectiveness of Internal Control	Cllr Crooks /RFO	17 April 2023	To be reviewed annually	Next review to be completed by April 2024	
Annual Governance Statement	Cllr Crooks /RFO	17 April 2023	To be reviewed annually	Next review to be completed by April 2024	
Annual Accounting Statements	Cllr Crooks /RFO	17 April 2023	To be reviewed annually	Next review to be completed by April 2024	
Review of Credit Control Procedures	RFO	21 January 2021	To be reviewed at least every three years	Next review to be completed by 31 January 2024	
Review of Council Banking Arrangements	Cllr Crooks /RFO	16 September 2021 – on the 13 January 2022 Full Council agenda	To be reviewed each Administration	Next review to be completed after May 2023	
Review of Treasury & Investment Policy	Cllr Crooks /RFO	29 April 2021	To be reviewed at least every three years	Next review to be completed by April 2024	



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Our Ref: MARK/GOD001

The Town Clerk
Godalming Town Council
107-109 High Street
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4th July 2023

Dear Andy

Re: Godalming Town Council
Internal Audit Year Ended 31 March 2024 – Period Ended 30th June 2023

Executive summary

Following completion of our interim internal audit on 19th September 2023, we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not at the interim audit. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

The interim audit was conducted on site with all finance staff members and the clerk & RFO in attendance. Other information was reviewed on the council website and through discussion with the council staff.

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Godalming Town Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of

risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor has over 30 years' experience in the financial sector with the last 20 years specialising in local government finance and internal audit.

Engagement Letter

An engagement letter was previously issued to the council covering the internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The council continues to use RBS Rialtus suite. This an industry specific accounting package. The RBS system is used daily to report and record the financial transactions of the council.

There are a number of access users. The system is cloud based and access is by secure log on to the local machine and a separate password for the cloud system. Passwords need to be changed between 30-60 days. This is a good control.

- RFO - full access all areas
- Clerk - Read only all areas
- Facilities supervisor - read write to bookings
- Support services - read write to bookings
- Receptionist – read write to bookings and purchase ledger

The system encompasses, sales ledger, purchase ledger and cashbook. It provides for reconciliation of key control accounts and regular reporting against budget.

Every month, a month end close down is performed by the RFO, various reports are printed in both soft & hard copy, with soft copies filed in logical order on the "W" drive, these include but are not limited to income and expenditure against budget, bank reconciliations and other reports as fit. The W drive is backed up daily by external IT company. The back up has not been recently tested, but there is no evidence it is not working as designed.

The RFO makes use of a control sheet to tick off the various reconciliations and financial activities that must be completed to finalise a month end. I have reviewed the April to August 23 months and can confirm the tick sheet is completed and the various reconciliations are in evidence. This is a robust, clear to follow system of internal control and demonstrates good working practices.

I also reviewed the bank reconciliation file and can confirm for June, July & August there was evidence of the RFO preparing and signing off the bank reconciliations, together with counter signatures for council approval. This demonstrates internal controls are in evidence and being followed.

The cashbooks are routinely saved and are also retrospectively accessible via the RBS package. The system requires the population of key data fields to enable the user to record a transaction with sufficient detail to understand the nature and scope of the transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered, the reports are easy to read and logically filed.

My walk-through audit testing of receipts and payments to underlying documentation chosen at random from month three showed that the referencing system can be relied upon, and that the source documents could be easily located in the council records. I selected at random a Direct debit to Fuel Genie for £359.78 and a cashbook payment of £25,543.27 made on the 14th August and agreed these to the physical bank payments list & bank statement. I was then able to to agree this to the physical invoices and invoice list. Finally, the RFO was able to demonstrate direct debit approval request made to full council. I make no recommendation to change in this system.

I tested opening balances as at 1/4/23 and confirmed they could be agreed back to the audited accounts for 2022/23.

The council is VAT registered and the last VAT return was for quarter ended 30th June 2023. This was submitted using the software package under the making tax digital rules and was submitted on time ahead of the deadline. The return was a refund return, and I proved the amount of £15,587.99 shown on the return to the HMRC system and to the physical bank statements on the 11th July 2023. This test indicates that the council is up to date with its postings on the financial package and that these can be verified to third party evidence.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit.

The external auditor's report for 2022/23 was unqualified and returned in September this is being taken to full council on the 21st September 2023. This has been posted to the council website, along with the notice of conclusion.

There is also evidence of the internal audit reports being posted to the council website.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that Councillors sign "Acceptance of Office" forms and "Register of members Interests" and "Acceptance to receive information by Electronic Means", all in line with regulations.

Each councillor is listed on the website, has a mini biography and link to their register of interests. I reviewed the website with the RFO, and it was verbally confirmed all councillors were up to date.

In addition to this, the council produces and provides a comprehensive hand book detailing items such as conduct, email use etc I am under no doubt the councillors are properly informed of their responsibilities and how to execute their duties responsibly..

Confirm that the Council is compliant with the GDPR.

The council is aware of GDPR, and it is noted the Council has common email addresses internally which gives a natural segregation between personal and professional so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

Confirm that the Council meets regularly throughout the year

The council has the following committees:

- Full Council; meets circa 6 times per annum
- Audit; quarterly
- Staffing; Quarterly
- P&M – 6 weekly
- Environment & Planning – 3 weekly

There are also a number of working parties and groups which meets as and when necessary to cover specific tasks. The committees all have terms of reference which are included in standing orders which were last adopted in Reviewed April 2023 and adopted by full council in May 2023.

Check that agendas for meetings are published giving 3 clear days' notice.

I reviewed the agendas for meetings held in during April to August and can confirm that at least 3 clear days' notice is given. I also confirm that backup papers are in evidence and that these also comply with accessibility regulations.

Check the draft minutes of the last meeting(s) are on the council's website

Minutes are uploaded to the council website, and these agree to signed hard copies. These are also in accordance with accessibility regulations.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.

The standing orders are based on the NALC model. These were adopted by full council the May 2023 meeting.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.

Financial regulations are based on the NALC model. These were adopted by full council the May 2023 meeting.

Check that the council's Financial Regulations are being routinely followed.

Financial regulation 2.2 deals with bank reconciliations, the council is performing a monthly bank reconciliation for all accounts, and this is signed & minuted in accordance with regulations.

Financial regulation 3 deals with Annual estimates (Budget) and Forward planning. Budget monitoring reports are presented to the Policy and Management Committee at each meeting. The reports are logically presented with both summary and detailed narrative. I reviewed the June report and minutes and can confirm that councillors are well informed, and this is minuted.

Financial regulation 4 deals with budgetary control and authority to spend. The office has the power to spend within a budget heading and the clerk has emergency powers up to £4,500. The internal processes of the council are sufficiently robust to ensure before an order is placed the budgets are checked. On occasion it is necessary to get retrospective approval from council.

Financial Regulation 5 deals with authorisation of payments. The minutes show authorisation of payments lists in accordance with regulations. The bank mandate is up to date.

Financial regulation 6 deals with making payments. The council makes payments by cheque, direct debit, debit card and bacs. The system in place is routinely followed and a review of the payments file showed all summaries are signed and invoices verified. There is no doubt payments are properly reported to council, approved and the physical payment authorised.

Financial Regulation 11.10 sets out the de-minimis limit for the competitive purchase of goods and services is as listed below.

- £25,000 + Tender Process
- £5,000 - £25,000 3 quotations are required.
- 0 - £5,000 – power to spend

Financial Regulation 14.5 & 14.2 deals with the purchase of tangible fixed assets in excess of £2,000

I reviewed the nominal ledger for the period 1st April to 19th September and noted the following expenditure items above £5,000

1. £5,759.53 - NNDR Rates – no additional process to required to be followed
2. £6,400 - Balance of payment for coronation concert held in 2022/23 – no further processes to be followed
3. £22,100 – VAN purchase 06/04/23 SG18 ZTN cost centre 201 NL 4301 equipment (see notes below)
4. £11,247.17 - VAN purchase 01/06/23 WA61 FJO cost centre 201 NL 4301 equipment (see notes below)
5. £28,000 – grant 27/04/23 cost centre 201 NL 4341 - (see notes below)
6. £125,000 – CIL busbridge school Muga project 06/09/23 cost centre 101 4900 misc expenditure - (see notes below)
7. Repayments on PWLB loans & interest – no additional processes to be followed.

VAN Purchases: A business case was presented to Waverley BC for funding towards the two new vans. This was presented in October 2022. Full funding is being provide over two years. Nil cost to GTC. No further testing required.

The grant application was properly approved by council as part of a long term 4 year agreement that expires in 2023.

The CIL money funding was agreed in meetings of Full Council on the 28th April 2022 minute ref 582-22 for £60k and 15th Dec 2022 minute ref 413-23 which increased to £125k. No further testing required.

In addition to this, the RFO advised that a business case was presented to the recent meeting of P&M of the 07/09/2023 for the purchase of a replacement van. I have reviewed the case document attached to the agenda and whilst there is considerable detail regarding the type of van, **the information regarding the funding and future running costs is a little light and could be clearer. I discussed this with the RFO and noted this has already been identified as a weakness. A paper is being prepared to present to council for a new process to ensure each business case presentation addresses key risks as described in the councils risk management strategy. I have seen a draft copy of this proposal and I would recommend its adoption in due course.**

I also discussed the purchasing system with the RFO vis-à-vis financial regulations 4, 5 & 6 and ascertained that the regulations are being followed at a local level as described below:

1. Regular and recurring expenditure (rent, rates, wages, light & heat, contractual spend etc.) is known and authorised in advance (budget setting or tender process). These are, in the main, paid via direct debit, standing order or on-line banking. Evidence was noted in the minutes of advance variable direct debits being properly authorised.
1. An ad hoc expenditure requirement is identified and noted to the clerk/RFO – this can be from a number of sources and depending on the financial amount will be discussed in advance with council, committee or chair. If required, this is approved in advance by council committee before the expenditure is incurred. My audit testing showed via the minutes that there is where appropriate discussion of expenditure before the orders are placed.
2. The order is made via the office – councillors are not allowed or permitted to place amend or vary orders.
3. The supplier invoice, when received, is reviewed by the RFO and box stamped and passed to budget holder for authorisation and review. My audit testing showed that supplier invoices do all have a box stamp.
4. The authorised invoices are then returned to the RFO and are input into the financial reporting package.
5. On a weekly basis a payments list is prepared by a member of staff and reviewed by the RFO, and councillors are invited to approve the payment sheet and approve the invoices via email. The RFO sets the payments up on the on-line banking screens and prints this out in hard copy and the clerk verifies the list to the bank print. The clerk then authorises the physical payment on the bank system. Dual access is not required to access bank. The RFO accesses bank account and inputs payment and Town Clerk reviews input against schedule and signs that it is correct.
6. The payments list is taken to committee for approval in accordance with regulations.

In conducting our walk-through testing, we were able to verify entries from the cashbook to the payments list. The payments list was agreed to the bank payment list and evidence of sign off was noted. We were further able to agree entries on the payments list to the physical invoice and the various annotations on the invoice. This is a very robust system with evidence of segregation of duties and hierarchical review. I am under no doubt the council is properly processing invoices for payment.

Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit of £8.41 (2021: £8.32 per elector.)

The council has no S.137 expenditure because they have GPC. This was approved in May 2019 at the annual meeting. I have verified this to the minutes.

Confirm that checks of the accounts are made by a councillor.

The client has an internal audit committee, with a detail remit and schedule of works. In July 2021 a body of review work was presented and documented. No errors or omissions were noted. I am under no doubt the council has robust internal controls in place.

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

The council has a comprehensive risk management strategy in place. I reviewed the policy and the risk assessment record, which details the types of risk identified, who might be harmed and how, assigns a perceived risk level, records action taken and how the risk is managed. This type of approach is suitable for a council of this size and demonstrates that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Zurich, with the long term renewal date of March 2025. The policy includes Public Liability cover of £12 million, Employers Liability cover of £10 million. The fidelity guarantee /money cover is £1,000,000.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

I confirmed that the 2024-25 budget and precept setting process was underway at the time of the internal audit. The clerk and RFO are in discussions with the new council. The RFO is aware of the deadlines.

Councillors receive regular reports on budget against actuals via reports to the Policy and Management Committee. I reviewed the report for the period to end of July 2023 and was able to confirm that the budget is well managed and reported on. Overspends have been properly explained and approval for funding sought from Councillors.

The Council has well developed reserves, which are properly maintained and recorded. At the interim audit date the council has £818k of general reserves and £689k of earmarked reserves. It is forecasted that at the end of the council year general reserves could be at £460k.

I discussed the earmarked reserves with the RFO and RFO was able to provide explanations and reasons for all reserves. I am of the opinion these are bonafide reserves.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

The council has multiple income sources to support the precept, including, grants, donations, room and facility hire income, rental income, and other miscellaneous sources.

A review of the nominal ledger report and cashbooks shows income is clearly recorded with sufficient narrative description to identify the source. There was no evidence of netting off and the income item appears to be posted to the correct heading to which the expenditure related.

I verified a selection of sales invoices drawn from the nominal ledger and agreed these back to the hard copies, the VAT and charge rates were agreed to underlying charge sheets. It was identified on invoice GTC5388 that no VAT had been charged on a recharge of insurance cost, similarly invoice number GCT5416. Recharges of expenses carry VAT. The only time no VAT is charged is in the case of a genuine outside the scope of VAT disbursement is for an expense in the name of the client. **I recommend a review of recharged expenses to ensure the correct Vat treatment.**

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

The council no longer maintains petty cash floats, and now uses expenses claims.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

To be tested at final audit

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

To be tested at year end

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

Financial Regulation 2.2 On a regular basis, at least once in each quarter, and at each financial year end, a member other than a cheque signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including exceptions, to and noted by the Audit Committee.

The bank reconciliations for all accounts are completed on a monthly basis by the RFO, and are presented to the Audit committee meetings for review. I reviewed the bank statement folder and can confirm monthly reconciliations were filed in order and signed off by the RFO. I was also able to prove that the June reconciliation was reviewed, and counter signed in accordance with financial regulations. I was able to confirm all the balances to the bank statements and found no errors.

Due to the council's budget exceeding €500,000, it does not benefit from any protection from the Financial Services Compensation Scheme (FSCS). However, it is clear the council carefully considers its banking arrangements and has an adopted Investment Strategy dated the 22nd May on its website, which were re-adopted by Full council at its annual meeting.

J. YEAR END ACCOUNTS

Internal audit requirement

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

Audit findings

Section 1 – Annual Governance Statement

	Annual Governance Statement	<i>'Yes', means that this authority</i>	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk is experienced and advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 2022/23 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	YES – the council has appointed an independent and competent internal auditor has completed two audits during the year.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – where matters are raised, action taken by council is recorded
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability	<i>has met all of its responsibilities where, as a body corporate, it is a sole</i>	N/A – the council has no trusts

	responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>managing trustee of a local trust or trusts.</i>	
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Section 2 – Accounting Statements

AGAR box number		2021/22	2022/23	Auditor notes
1	Balances brought forward	519,501	764,098	Agrees to 2021/22 carry forward (box 7)
2	Precept or rates and levies	769,225	928,755	Figure confirmed to central records
3	Total other receipts	428,417	269,160	Agrees to underlying records
4	Staff costs	420,299	536,234	Agrees to underlying records
5	Loan interest/capital repayments	77,703	77,703	Verified against PWLB records
6	All other payments	455,043	494,538	Agrees to underlying records
7	Balances carried forward	764,098	853,538	Cast correctly and agrees to balance sheet

8	Total value of cash and short-term investments	752,200	836,759	Agrees to bank reconciliation
9	Total fixed assets plus long-term investments and assets	1,980,004	1,985,356	Matches asset register
10	Total borrowings	1,415,083	1,382,692	Confirmed to PWLB records

For Local Councils Only		Yes	No	N/A	
11a	Disclosure note re Trust Funds (including charitable)		✓		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b	Disclosure note re Trust Funds (including charitable)			✓	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation explained using the accounting records. I tested the debtors, creditors and accruals with the Clerk and am satisfied that these are all legitimately posted to the accounts.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2021/22.

The variance analysis has been completed to explain the variances exceeding 15% where required, and in my opinion, contains sufficient narrative and quantitative information for the External Auditor.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2022/23 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

The council has income and expenditure in excess of £200,000 and as such is required to follow the “Local Government Transparency Code 2015” which is recommend practice not a statutory requirement.

Code requires local authorities in England to publish the following information quarterly:

Expenditure exceeding £500	On the website
Government Procurement Card transactions	On the website
Procurement information	On the website

Additionally, local authorities are required to publish the following information annually:

Local Authority Land	This is on a tab on the website
Social Housing Assets	Council does not have this
Grants to voluntary, community and social enterprise organisations	This is on a tab on the website
Organisational Chart	This is on a tab on the website
Trade union facility time	This is on a tab on the website
Parking account	Council does not have this
Parking spaces	Council does not have this
Senior salaries	This is on a tab on the website
Constitution	Council does not have this
Pay multiple	This is on a tab on the website
Fraud	Council does not have this

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority’s website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor’s Report and Certificate) of the AGAR are available for review on the council website for the last five years.

A review of the council website shows that the council is publishing information contained within the code, the website is easy to navigate and logically presented. Information is clearly posted and easy to locate and complies with accessibility regulations.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority, during the previous year (2022-23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set

Audit findings

Inspection – key dates	2022/23 Actual
Date AGAR signed by council	27 th May 2023
Date inspection notice issued	TBC
Inspection period begins	5 th June
Inspection period ends	14 th July
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2020/21, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

N: PUBLICATION REQUIREMENTS**Internal audit requirement**

The authority has complied with the publication requirements for 2022/23. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2022 authorities must publish:

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2021/22, approved and signed, page 4*
- *Section 2 - Accounting Statements 2021/22, approved and signed, page 5*

Not later than 30 September 2022 authorities must publish:

- *Notice of conclusion of audit*
- *Section 3 - External Auditor Report and Certificate*
- *Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.*

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

I was able to confirm that the publication requirements for 2022/23 have been met and the Notice of Public Rights is published on the council website.

O. TRUSTEESHIP**Internal audit requirement**

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts, and this test does not apply.

Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives are summarised in the table below. A further review and update of this opinion will be conducted at the final audit.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			✓
H	Asset and investments registers were complete and accurate and properly maintained.			✓
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			✓
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M	The authority, during the previous year (2022-23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N	The authority has complied with the publication requirements for 2022/23 AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Mark Mulberry
For Mulberry & Co

Interim Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
Procedures & Governance	The business case information presented to council was identified as a weakness by the RFO and internal audit concurs. A paper is being prepared to present to council for a new process to ensure each business case presentation addresses key risks as described in the councils risk management strategy. I have seen a draft copy of this proposal and I would recommend its adoption in due course.	

Risk Assessment



Area:

FINANCE

Date of Assessment: 01/02/2024

Date of Last Assessment: 02/02/2023

Responsible Persons Name: Town Clerk – Andy Jeffery

Name of Assessor: Rita Tong

Date of Next Assessment: February 2024

Signature:

<u>Hazards</u>	<u>Persons at Risk</u>	<u>Existing Precautions</u>	<u>Severity</u>	<u>Likelihood</u>	<u>Numerical Risk</u>	<u>Risk Rating</u>	<u>Additional Controls</u>	<u>Task Frequency</u>
Income May not receive the Precept on the due date.	The community and GTC	Ensure reserves are adequate to cover 6 months or 50% of the Precept to allow the organisation to continue trading.	4	3	12	Medium		RFO – ongoing.
Rent not received on properties or no hire fees received from community centres.	The community and GTC	Have adequate Insurance cover for loss of rent and loss of gross revenue.	3	3	9	Medium		RFO/TC arranges insurance annually and reviews levels of cover to ensure adequate.
Insufficient revenue is generated to fund operations.	The community and GTC	Ensure a medium to long term budget is in place to anticipate future revenue requirements, taking into account the impact of inflation, and enable strategies to be developed to address potential shortfalls.	4	2	8	Medium		RFO develops a rolling three year high level budget for Council consideration.

High risks 12-25

Immediate action required to either eliminate or adequately control the risk before further activity takes place.

Medium risks 5-10

Review existing control measures to determine effectiveness. Where necessary implement further risk reducing measures.

Low risks <5

Adequately controlled. No actions required but keep assessment under review. Additional controls will further reduce risk.

Likelihood	Severity				
	Negligible	Minor	Moderate	Major	Catastrophic
Rare	1	2	3	4	5
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Money Laundering Money received could be illegally acquired and therefore as a consequence the Council may suffer a financial loss.	GTC	All signatories to be approved by the bank and provide the required level of identification. Two Members to authorise all withdrawals. Ensure as far as possible that all dealings with customers are legally binding. Only approved Officers and Members named on nominated bank mandate to liaise with any financial institution in relation to the finances of the organisation.	4	3	12	High	RFO arranges bank mandate and liaises between bank and Members to fulfil identification requirements RFO is main liaison with bank.	
Banking Facilities Provision Banks could make a loss or become insolvent.		Ensure monies are placed with approved and recognised institutions. Follow Treasury & Investment Policy.	4	2	8	Medium	RFO to monitor banking institutions' credit rating at least annually. RFO to ensure adherence to Treasury & Investment Policy	Annually Annually

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<p>Investments Investments may be lost through market forces.</p> <p>Investments may be misused/ fraud/corruption.</p>		<p>Follow Council's Treasury & Investment Policy.</p> <p>Insurance cover for Fidelity Guarantee (which covers the misappropriation of funds by Officers and Members) to cover total reserves.</p>	4	2	8	Medium	<p>RFO to ensure adherence to Treasury & Investment Policy .</p> <p>Review both Investment Strategy Policy and insurance cover annually.</p>	<p>As and when investments change</p> <p>Annually</p>

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<p>Assets Assets may be damaged/ stolen.</p> <p>Inability to replace assets that are damaged, lost or stolen.</p>		<p>Ensure all assets are appropriately maintained through regular inspections.</p> <p>Ensure the Asset Register is updated regularly</p> <p>Have adequate insurance to cover loss or damage.</p> <p>Ensure all assets are retained in a safe and secure environment (e.g. civic regalia is kept in alarmed strong room).</p> <p>Annual budget includes a maintenance line item for regular scheduled maintenance and unplanned maintenance. Reserves are built up over time to ensure ability to replace or repair major capital assets.</p>	4	3	12	High	<p>Facilities Supervisor has a scheduled maintenance programme and performs regular reviews for unplanned maintenance.</p> <p>RFO maintains Asset Register which is reviewed by the Internal Auditor each year.</p> <p>RFO/TC review insurance cover annually.</p> <p>RFO prepares budget annually with provision for both short and long term asset maintenance.</p>	<p>In line with Maintenance Programme</p> <p>As and when assets change and annual audit</p> <p>Annual</p> <p>Annual</p>

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<p>Liquidity Insufficient funds available when required to make payments when due.</p> <p>Unable to recover debtors' amount.</p> <p>Long term inability to repay loans.</p>		<p>Cash flow not a significant issue as Council receives the Precept (its main income) in two instalments in advance and holds healthy levels of cash reserves in the bank.</p> <p>Cash flow is a required element of consideration per the Councils' Treasury & Investment Policy.</p> <p>Casual users of community centres are required to pay their account before the service is provided. Regular users and ad hoc debtors are subject to the Council's credit control procedures.</p> <p>Repayments are fixed interest (not variable) and have been built into the base budget.</p>	3	3	9	Medium		<p>RFO monitors cash flow regularly.</p> <p>Policy to be reviewed annually</p> <p>RFO performs credit control each month.</p>
			4	2	8	Medium	RFO ensures repayments are built into annual budget.	Annual provision

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<p>Insurance Cover is inadequate or incomplete for organisational needs.</p>		<p>Insurance cover reviewed with insurance agent annually to revise levels, ensure new areas of risk are included and remove no longer required areas of coverage.</p> <p>Fixed Asset Policy requires major assets (e.g. buildings and civic regalia) to be reviewed every 5-7 years to ensure values insured are appropriate.</p>	4	2	8	Medium	<p>RFO/TC review insurance coverage annually.</p> <p>RFO/Audit Committee and Internal Auditor ensure compliance with Council's policies and procedures.</p>	<p>Annual</p> <p>As and when risks change</p>

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<p>Activities Outside Legal Powers Budget spent without a legal power to do so and therefore <i>ultra vires</i>.</p>		<p>Council has achieved General Power of Competence and currently has two CiLCA qualified Officers.</p> <p>Officers to advise Members where potential plans may not fall within existing powers.</p>	3	3	9	Medium	<p>TC to ensure Council does not operate <i>ultra vires</i>.</p> <p>TC to ensure Council continues to meet the eligibility criteria for General Power of Competence every four years.</p>	<p>On going</p> <p>Every 4 years</p>
<p>Internal Controls The Council does not have an adequate system of internal controls to prevent and/or detect fraud and errors.</p> <p>Council fails to adhere to internal controls and opens itself up to qualified audit, fraud and damage to its reputation.</p>		<p>Included on the Audit Committee programme is an annual review of key internal controls for major areas.</p> <p>Internal Auditor includes within its programme a review of the Council's adherence to its own Standing Orders, Financial Regulations and internal controls.</p>	4	3	12	High	<p>Chair of Audit to ensure Member assigned to do review each year.</p>	<p>Annual</p>
			4	3	12	High	<p>RFO to liaise with Internal Auditor to accommodate the Internal Auditor's review of internal controls.</p>	<p>Minimum twice a year</p>

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<p>Audit Audit not performed</p>		<p>External auditor is appointed by Smaller Authorities Audit Appointments for all Town and Parish Councils. External Auditor then informs Council of significant dates and follows up if information requested not provided.</p>	4	2	8	Medium	RFO to liaise with both External and Internal Auditors to ensure audits are conducted and any information requested provided in a timely manner.	Annual
<p>Audit performed and identifies areas of concern that result in a qualified audit opinion.</p> <p>Auditor does not have necessary expertise to conduct audit.</p>		<p>See Internal Controls, Legal Powers. Council appoints suitably qualified Officers.</p> <p>Audit Committee sets appointment criteria which includes evidence of necessary skills, experience and qualifications.</p>	2	2	4	Low		

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Auditor recommendations not addressed by Council.		Internal Auditor checks that all of their recommendations and those of the External Auditor have been considered and addressed.	4	2	8	Medium	Auditor's recommendations are reported to the Audit Committee to determine an appropriate response. This is then forwarded to Full Council for agreement.	

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NEW PROJECT/INITIATIVE ASSESSMENT FORM

Proposal Name/Title	Installation of Solar Panels & Heat Source Pumps at Broadwater Park
Aim/Objective	<p>Installation of building integrated renewable energy technologies to reduce carbon footprint.</p> <p>Note the LGA categorises example energy efficiency measures:</p> <ul style="list-style-type: none"> • At one extreme; straightforward, low-risk measures such as lighting controls, lighting upgrades, heating controls, boiler replacements and building fabric insulation typically result in a 10-18 per cent saving with an average payback of 2-3 years on the cost of the measures. <p>At the other extreme: stand-alone (renewable energy generation) projects, such as wind turbines and solar farms, have a high degree of risk.</p>
Corporate Plan Reference	<ol style="list-style-type: none"> 1. Ensure that Godalming Town Council is carbon neutral across Scope 1 & 2 by 2025 and across all other areas of its own operations by 2030. [31, 32] 2. Ongoing project (Broadwater Youth Center) Action 46
Proposal	
£47k future capital investment on solar PV's and air source heat pump at Broadwater Park Youth & Community Centre.	
Key Identified Risks & Mitigation	
Strategic Risk	
Long-term adverse impacts from poor decision-making or poor implementation. Risks damage to the reputation of the Council, loss of public confidence, in a worst-case scenario Government intervention.	
<ul style="list-style-type: none"> • If the press release announcement made on 02/08/23 for the future capital investment of a significant portion of annual budget namely £47k, significantly overshoots that budget. • If the commitment that the expected ROI for capital costs (will be) approximately 7 years is not met • GTC currently doesn't have any specific decarbonisation KPIs that measures value for money of specific or all decarbonisation spending (based upon existing or carbon-based energy costs). • An appropriate measure is Return of Investment (ROI). Whilst there will be an immediate saving in energy costs to the revenue budget once the PV's are installed the level of saving in the first year will not cover the costs of installation. However, over a period in time the accumulated savings to the revenue account in energy costs will exceed the investment cost. It is after that point that we start to see a return of investment, this is often called 'invest to save'. 	
Compliance Risk	
Failure to comply with legislation, laid down procedures or the lack of documentation to prove compliance. Risks exposure to prosecution, judicial review, employment tribunals and the inability to enforce contracts.	
<ul style="list-style-type: none"> • Pre-installation fire risk assessment must be undertaken for all industrial, commercial, and domestic PV installations and be in compliance with the Regulatory Reform (Fire Safety) Order 2005 • Solar PV contractor accredited to a national trade body associated with design & install standards e.g. BS 7671 IET wiring regulations & provision of a ground fault detection to reduce risk associated with short circuit generated fire risk • Quality of supplied manufacturer PV panels (cert by 3rd party accredited supplier) conform to BS EN 61215 (ref 15) or BS EN 61646 (ref 18) in conjunction with BS EN 61730-1 and BS EN 61730-2 (refs 19 and 20) • Solar PV panels roof design (structural suitability and strength of the roof) assessment adheres to Microgeneration install standard 3002. 	

Associated risks to GTC:

- (Solar PV) Issues with pre-installation structural suitability, age and strength of the roof, lack of existing flammable insulation & roof covering leading to a fire.
- Solar PV issues with installation work that leads to water leaks, damage to structure and water ingress, drains, ventilation and hinder ongoing roof maintenance.

Panel security to the building structure

Financial Risk

Fraud and corruption, waste, excess demand for services, bad debts. Risk of additional audit investigation, objection to accounts, reduced service delivery, dramatically increased Council Tax levels/impact on Council reserves.

- The expected ROI for capital costs is more or much more than 7 years
- The estimate used for 'invest to save' showing the period in time the accumulated savings (in energy costs) fails to deliver forecasted savings to revenue account
- Failure of solar PV panels during operation
- The electricity-to-gas price ratio see's gas prices drop significantly (gas is currently 4 times cheaper) then any savings from ASHP efficiency and the Solar PV generating electricity then the financial saving of the decarbonisation/energy saving measures might end up costing more over the equipment's lifetime, than an upgraded gas boiler.

Note the following LGA costs and benefits analysis gives a typical sample for ROI & Performance risk Figure 6 <https://www.local.gov.uk/sites/default/files/documents/download-potential-energy-9f8.pdf>

Associated risk to GTC:

- Solar PV manufacturer specified 25-year life cycle significantly fails to meet expectations and requires additional unforeseen spending/ replacement.
- Solar PV average yearly panel replacement cost was not factored in.

Recommendation:

- The Audit Committee review progress toward expected ROI payback in 3 years time (January 2027).
- No further investment in these technologies be made until the above review completed to ensure operational, environmental and financial aims are achieved.

Operating Risk

Failure to deliver services effectively, malfunctioning equipment, hazards to service users, the general public or staff, damage to property. Risk of insurance claims, higher insurance premiums, lengthy recovery processes.

Note the ASHP to be installed is Samsung HTQ 12kW.

- Air Source heat pumps can fail to operate efficiently (in particular deliver the required temperature of heating for the buildings occupants) in buildings which were not designed (under building regulations introduced after year 2000) to be well insulated.
 - Mitigation by Town clerk indicated that a Heat loss survey was conducted to determine the required output for an Air Source Heat Pump System. This indicated that the centre is sufficiently well insulated, however, however upgrades to several of the existing radiators were required.
- ASHP can fail to operate efficiently (deliver required building temperature) in colder weather. For example a 12kw unit may drop down to 10.5kw in those conditions.
- Hazards might include 26Db expected noise level.
 - Mitigation by Town Clerk – Noise Survey was completed and submitted as part of planning application.

Note the Solar PV + battery storage model TBD

- Fire/explosion risk from energy battery storage ESS (lithium-ion safety & fire risk)






- PV panel performance efficiency has a direct correlation with the amount of sunlight falling on the panels and the duration of the exposure to natural light sources. Siting of panels away from shade of trees and extractor fan output etc
- Pre-installation assessment of structural suitability and strength of the roof completed
- Firefighters isolation switch must be provided in a prominent location readily accessible to fire-fighters to isolate the DC side of the PV system (RC62). Additionally local fire brigade invited for post installation visit.
- Failure of some panels during operational lifetime and potentially exacerbated by design of the installation not allowing for panel replacement with the minimum need for removal of other operating panels.
- Early replacement of the inverter (10 years) or ESS (both over lifetime than panels) leads to additional unforeseen electrical costs.
- Panel electrical safety inspections and panel cleaning / maintenance of roof/ clearing of debris will have additional maintenance costs to the building.

Environmental Risk

- Safe environmental disposal of failed or retired Solar PV panels is a complete unknown in both recycling terms and impact to the environment.
- ESS battery storage lithium-ion disposal issues/ lack of facilities.

Appendix

Figure 6: Typical costs and benefits of building integrated renewable energy technologies

Building-integrated technologies					
Technology	10kW roof mounted Solar PV	20kW solar hot water heating system	100kW biomass boiler	100kW ground source heat pumps system	100kW air source heat pump system
					
Capital cost	£13k	£25k	£60k	£125k	£100k
Annual revenue potential	£1.2k	£1.2k	£5.3k	£1.2k	£3.8k
Return on investment	10%	5%	9%	10%	4%
Development complexity	●	●	●	●	●
Performance risk	●	●	●	●	●

Key: ● High ● Medium ● Low

NEW PROJECT/INITIATIVE ASSESSMENT FORM

Proposal Name/Title	Staycation Live
Aim/Objective	<p>Godalming Town Council recognises the importance of Events within the community and is committed to their delivery, both directly and indirectly.</p> <p>It recognises and welcomes the enormous contribution of volunteers in this area. The Council has finite resources so the input and dedication of other groups and individuals is essential if our residents, businesses and visitors are to obtain the best possible experience.</p> <p>The benefits of well organised events include:</p> <ul style="list-style-type: none"> • Community engagement • Increased wellbeing • Civic pride • Economic vibrancy • Enhanced town profile <p>Godalming Town Council's strategy for Community Events is to:</p> <ul style="list-style-type: none"> • Organise a varied core programme of events throughout the year. • Partner with community groups where its involvement can facilitate more or better events. • Communicate the wider programme of events available within the community.
Corporate Plan Reference	Consider additional town events and to continuously review our existing events roster. [44]
Proposal	
<p>As well as providing an enjoyable community event, Staycation Live provides a wider economic benefit to the town, with 2022 seeing footfall within the high street increasing by 42% over the Staycation Live weekend compared to 2021 when Staycation Live was not held.</p> <p>Staycation Live has become a 'calendar' event, which people in the town look forward to and an event that all involved would like to ensure can continue.</p> <p>The event, as part of Staycation week, is run with the Town Council covering waste management, insurance and PRS costs, plus liaison with WBC regarding management plans, risk assessments and Health & Safety aspects. In 2022, due to rising costs the Council also made a payment to cover some first aid costs. However, the bulk of the costs are met by TST Live LLP leading up to and after the event, which are heavily reliant upon the collection taken on the gate and sales on the bar.</p> <p>To provide a level of shared risk, it is asked that the Town Council provides financial assurance by agreeing to cover cost shortfall between the expenditure and income of the event, so that in the event of bad weather or other unforeseen circumstance the event carries on, suppliers are all paid, and the future of Staycation Live is secure.</p> <p>If Members are minded to support this proposal, it is requested they consider the attached Service Level Agreement and resolve to agree that GTC makes a Service Level Agreement with TST Live LLP for the management and organisation of Staycation Live Music Festival.</p>	

Key Identified Risks & Mitigation
<p>Strategic Risk Long-term adverse impacts from poor decision-making or poor implementation. Risks damage to the reputation of the Council, loss of public confidence, in a worst-case scenario Government intervention.</p>
<p>Reputational risk if event is not well managed and/or results in harm.</p>
<p>Compliance Risk Failure to comply with legislation, laid down procedures or the lack of documentation to prove compliance. Risks exposure to prosecution, judicial review, employment tribunals and the inability to enforce contracts.</p>
<ul style="list-style-type: none"> • Adequate number of toilet facilities for expected number of attendees. • Adequate first aid provision for expected number of attendees. • Noise pollution. • Emergency Response Plan in case of terrorist attack or other large scale emergency. • Alcohol licensing. • Food hygiene standards.
<p>Financial Risk Fraud and corruption, waste, excess demand for services, bad debts. Risk of additional audit investigation, objection to accounts, reduced service delivery, dramatically increased Council Tax levels/impact on Council reserves.</p>
<ul style="list-style-type: none"> • Risk donations will not cover cost of events, especially in adverse weather conditions – mitigation is to make it a ticketed event, but this will change the nature of the event. • Inadequate insurance.
<p>Operating Risk Failure to deliver services effectively, malfunctioning equipment, hazards to service users, the general public or staff, damage to property. Risk of insurance claims, higher insurance premiums, lengthy recovery processes.</p>
<p>Crowd safety</p> <ul style="list-style-type: none"> • Risk of overcrowding – maximum capacity for different areas needs to be known and managed. • Safe travel routes for ingress, egress and travel within site needs to be maintained, especially to/from toilet facilities and vendors. • Risk people being crushed because of blocked or insufficient exits in cases of emergencies. • Risk attendees harm other attendees (need security and/or marshals both on perimeter and throughout venue to monitor crowd safety). <p>Structural Safety</p> <ul style="list-style-type: none"> • Risk that staging, speakers, lighting and other temporary structures may not be properly set up and cause harm to others in case of a failure. • Risk load capacities are not adhered to causing structural failure and consequent harm.
<p>Environmental Risk</p>
<p>Adverse Weather</p> <ul style="list-style-type: none"> • Risk of overheating in good weather – need to provide water stations for rehydration and areas of shade. • Risk of wind – loose objects moving in wind gusts could cause serious harm. Vendor gazebos, bouncy castles, etc. need to be adequately secured to the ground. • Risk of rain – risk of damage to electrical equipment if not appropriately sheltered, risk of hypothermia to attendees. <p>Waste removal</p> <ul style="list-style-type: none"> • Inadequate number of bins to cope with waste. • Use of non-recyclable products.

NEW PROJECT/INITIATIVE ASSESSMENT FORM

Proposal Name/Title	Works Vehicle Replacement
Aim/Objective	Replacement of Diesel Van to progress GTC Decarbonisation programme and meet Climate Emergency Objectives
Corporate Plan Reference	Ensure that Godalming Town Council is carbon neutral across Scope 1 & 2 by 2025 and across all other areas of its own operations by 2030. [31, 32]
Recommendation(s)	Members to resolve to authorise the purchase of an electric tipper at a cost up to £32,000 and the disposal of the Peugeot Partner before 31 December 2023.
Proposal	
<p>In 2019, Members stated they wished the vans used by the GTC maintenance team to be electric by the end of 2023. In looking at the options to support the maintenance team, the role, purpose, and capability of the vans need to be considered.</p> <p>At present GTC operates one electric vehicle and one Euro 6 diesel van. The electric vehicle is a 2020 plate Volkswagen ABT eTransporter LWB 83KW, 37.7KWh Van Auto, which was transferred to GTC as part of the dissolution of the former JBC. This was bought in October 2021 as an ex-demonstrator at a cost of £27,200 on the road; additional costs of approximately £4,000 were incurred in adapting the vehicle for towing and municipal works. This van has a battery range of approx. 60 miles real world, which is sufficient for most day-to-day needs as a municipal vehicle operating in the parish of Godalming. However, although a limited range, at the time of purchase it had the highest towing capacity of 1,500kg of any other electric van in its class and still retains the second highest towing capacity of any electric vehicle within the 3,500kg weight limit for driving on a standard licence, with only the new e-Ford having, at 2,000kg, a greater towing capacity (there are two other electric panel vans with a 1,500kg towing capacity).</p> <p>The other GTC vehicle is diesel powered Peugeot Partner L2, which has a load capacity of 920kg and towing capacity of 1,500kg.</p> <p>Requirement</p> <p>Towing capacity of at least 1,500kg is an important requirement for the maintenance team as the ability to tow a trailer or water bowser is imperative for the maintenance team operation. It would be possible to achieve this solely using the existing eTransporter. Although not essential, a similar towing capability for a second vehicle would provide flexibility and a redundancy factor if the primary towing vehicle is either inoperative or undergoing maintenance/MOT etc.</p> <p>One option to reduce localised emissions of GTC vehicles would be the procurement of a second eTransporter, this would provide a workable load capacity and the required towing capacity. However, as with the existing electric vehicle the same range anxiety would exist for any journey outside of the normal operating area. Whilst such journeys do not arise on a regular basis, they do happen. However, it is rare that a journey would be more than 100-mile round trip. It is of course possible, especially as the charging network is improving, to plan for longer journeys. If a vehicle is needed for a particularly long journey, it would be possible to hire an appropriate vehicle on a needs basis.</p> <p>For an electric vehicle with the same towing capacity but with a greater range, there are limited and fairly expensive options available (or likely to be available in 2023). Two are in the small van sector; the new Renault Kangoo Van E-TECH, and the soon to be launched Mercedes-Benz eCitan. The other options are the larger Ford e-Transit with a tow capacity of 2000kgs and the Maxus eDeliver 9 and the Maxus eDeliver7 (which is due out later in 2023) both with a 1,500kg tow capacity. However, whilst desirable the 1,500kg minimum towing</p>	

capacity for a second vehicle should be seen as a nice to have as opposed to an essential requirement.

The load space cubic capacity of the Kangoo and eCitan is significantly less than the eTransporter and marginally smaller than the existing diesel Peugeot and are not deemed sufficiently versatile.

Ideally, the maintenance team would like a vehicle that not only has the load and towing capacity, but which also has a caged tipper body. The ability to operate a caged tipper vehicle would negate the need for double handling of waste that is involved when using the existing panel van and trailer combo. The challenge for a tipper variant is procuring such a vehicle that can be driven on a standard Class B licence without a requirement for additional training or different licence category.

Options

1. Panel Van with minimum 1,500kg towing capacity. This type of vehicle could manage the watering and trailer operations but would still entail double handling of waste.
2. Tipper with minimum 1,500kg towing capacity. This type of vehicle would be the ideal solution that would provide flexibility for grounds and maintenance operations including reducing double handling of waste.
3. Tipper with limited towing capacity. This type of vehicle would reduce the amount of time spent double handling waste, however, a lower towing capacity would mean, that as is the case now, the eTransporter would be the main vehicle for towing the Floral Godalming water bowser.

Costs

Option 1 could be considered in several ways:

- a. Purchase of a second-hand low mileage eTransporter at a cost of somewhere between £20,000-£25,000. Accepting two vehicles of the same type would reduce operational flexibility, would not reduce the requirement for double handling waste and have the same range limitations.
- b. Purchase of a 2022 plate Maxus eDelivery 9 in the region of £35,000-£38,000 or the Ford e-Transit at approx. £30,000-£35,000. This option would remove range anxiety but still retain the need for double handling and lack of flexibility of tasking.

Option 2 has a limited choice, with the tipper variant of the Maxus eDelivery 9 or the Ford e-transit being the only viable options, costs would be expected to be about £60,000.

Option 3 would reduce range anxiety whilst also providing a variation of vehicle types (from two panel vans to a panel van and a tipper). Additionally, it would remove the amount of double handling of materials. The compromise in this option would be the lack of additional towing capacity, although this could be overcome by utilising the tractor if required (see discussion). The cost of a Maxus eDelivery 3 with a 95-mile range would be approx. £32,000 on the road or LDV80 with a range of 119 at approx. £25,000.

Discussion

In an ideal situation, GTC would be able to provide the maintenance team with the most efficient solution to enable them to operate as effectively as possible. In the case of vehicle requirements this would be the provision of an electric tipper with the highest range and towing capacity. Such a vehicle would help reduce the double handling of green waste whilst providing capacity to carry out a wide range of other tasks. However, this does come at a significant cost and therefore a cost benefit must be considered alongside the Council's commitment for reducing CO² emissions, hence the cheaper option of a second-hand Euro 6 or biofuel tipper vehicles has been dismissed.

In considering the current range of works undertaken by the maintenance team, the eTransporter is the main towing vehicle for the water bowser as well as the road trailer, which is used for a range of tasks including transporting green waste.

The existing trailer capacity does mean that it is necessary sometimes to make several journeys to clear a site, especially during periods of hedge cutting and this is likely to be the same even with tipper vehicle. However, the difference between using a road trailer and a tipper vehicle is that with a road trailer the waste requires offloading by hand. This is both time consuming and adds unnecessary physical effort and manual handling risks on staff. Whilst tipping trailers do exist, those of any real use exceed the towing capacity of the available electric vehicles.

The better compromise would be to acquire an electric tipper vehicle that would provide an improved range from the existing eTransporter and reduce the amount of double handling currently experienced by staff, this will become more important as the scope of work undertaken by the maintenance team expands.

Although an affordable electric tipper may not have the desired towing capacity, if additional towing capacity is required, for example if the eTransporter is in for maintenance, then the towing requirement could be undertaken by utilising the existing tractor, which has a towing capacity of 4.5 tonnes.

In deciding upon purchase arrangements, Members need to determine whether they wish to purchase a vehicle, which would become a GTC asset, or lease a vehicle. It is suggested that the low milage of GTC vehicles and the type of work they undertake would give any purchased vehicle a working life with the Council of about 10 years, therefore, it is recommended that the purchase of a vehicle would be the better option, with an annual provision of 12% of the purchase price being made for future replacement.

If this option were to be chosen, it is suggested that the costs are met from the Land and Property Other reserve.

As is the practice for local authorities, the existing diesel vehicle to be sold at auction with no guarantees implied or given and would be expected to achieve approx. £3,000.

Future Proofing and Provision

If at any point in the future, GTC had a requirement to maintain areas that required use of equipment such as ride-on mowers or similar, the weight of such equipment might exceed the towing capacity of the eTransporter. If such a situation were to occur then a suitable trailer, could be towed by the tractor. With the working speed of the tractor being approx 18mph, this would be a slower process than towing using a van, but as *20s Plenty*, this is not seen as a barrier to looking after other land areas within the parish. If the maintenance team expands, in most envisaged scenarios, the transport requirement would increase by 1 vehicle. As the towing capacity and waste management functions would be met by the existing vehicles, it is anticipated that any future vehicle requirements would be modest and limited to a smaller size van, with suitable models being currently available in the region of £10,000.

Key Identified Risks & Mitigation	
Strategic Risk Long-term adverse impacts from poor decision-making or poor implementation. Risks damage to the reputation of the Council, loss of public confidence, in a worst-case scenario Government intervention.	
Decision unlawful	Decision is within the power provided under the LGA 1972 S137 & General Power of Competence.
Contravenes Council's Modern Day Slavery Statement	Exposure to risks around mining of the minerals and metals required for EV engine/battery e.g. child slavery, poor working conditions for miners.

<p>Compliance Risk Failure to comply with legislation, laid down procedures or the lack of documentation to prove compliance. Risks exposure to prosecution, judicial review, employment tribunals and the inability to enforce contracts.</p>	
Decision improperly made	Proposal placed on a published agenda. Decision to be made by the Council, or a Committee of the Council. Decision of the Council recorded on the record minutes.
<p>Financial Risk Fraud and corruption, waste, excess demand for services, bad debts. Risk of additional audit investigation, objection to accounts, reduced service delivery, dramatically increased Council Tax levels/impact on Council reserves.</p>	
Improper expenditure	Procurement to be authorised by decision of the Council and implemented in accordance with financial regulations
<p>Operational, Staffing and Health & Safety Risks Failure to deliver services effectively, malfunctioning equipment, hazards to service users, the general public or staff, damage to property. Risk of insurance claims, higher insurance premiums, lengthy recovery processes.</p>	
Vehicle Gross Weight over 3.5T limits additional licence requirements	Vehicle to be below 3.5T
Double handling of material adds to time to task and physical demand on staff	Vehicle to have tipper capability
Towing capacity	Towing capacity below 1500kg limits flexibility of vehicle utilisation – If possible, vehicle to have 1500kg+ towing capacity, minimum requirement that at least one GTC vehicle has min required towing capacity.
Range anxiety	<ul style="list-style-type: none"> • Vehicle range to be adequate for normal daily operations, out of area journeys to be planned, staff to have access to EV charging app for use of public charging network. • Cold temperatures severely impact both range and ability to recharge battery. • Processes need to be developed for what staff should do in situations where vehicle has lost charge unexpectedly and no charging points available. Safety of staff paramount esp. if lone working and/or in isolated area (and where mobile reception could be limited).
Charging capability for EV vehicles	GTC has EV charging facility, however, the charging capacity is limited to a single vehicle at a time, Staff will be required to manage charging schedule to maintain vehicle availability. If required in extremis, public charging points may be utilised. Installation of additional charging facilities at GTC premises to be investigated.

Electrical fire	<ul style="list-style-type: none"> • If an EV catches fire, the battery will release a number of toxic gases in the air including Co, CO² and HFL, that are harmful to both the environment and people. • Risk battery will explode and spray acid. • Currently no safe methods of extinguishing an EV fire other than letting it burn itself out. • Increased risk of EV fire when charged improperly – either wrong charger used for vehicle, faulty charger, inadequate load capacity or problem with charging point.
Environmental Risk	
Environmental damage in mining process	<ul style="list-style-type: none"> • The mining of some of the minerals/metals needed in battery production are obtained from strip mining processes which severely damage the environment from which they are obtained. Unable to ensure that any mitigation of damage in mining process will be made. • Production of toxic waste from mining process.
Future disposal of EV vehicles including battery	<ul style="list-style-type: none"> • If final disposal required, it is to be via an authorised disposal facility that will recycle components including repurposing EV batteries. • No long-term data on harms to the environment from degraded EV batteries. • Currently limited options for recycling retired EV's which results in overflowing landfill sites.
Net carbon loss	<ul style="list-style-type: none"> • Carbon/environmental impacts of EV production life-cycle outweigh carbon/ • environmental gains in moving away from non-renewables to national grid supplies.

Risk Assessment – Challenging Behaviour

Date of Assessment:	21/04/2022	Date of Last Assessment:		Responsible Person Name:	Tom Manning
Name of Assessor:	Tom Manning	Date of Next Assessment:	11/07/2022	Signature:	TOM MANNING

Hazards	Persons at Risk	Existing Precautions	Risk Rating (after mitigation ¹)	Additional Controls	Task(s) Frequency
<p>Behaviour that may be challenging</p> <p>Physical or verbal abuse from children and young people attending</p> <p>Risk of injury from direct physical contact and through things getting thrown or broken; psychological harm; damage to property</p>	Young people, Staff	<p>Ground rules agreed with young people and displayed</p> <p>Ensure staff are capable and confident in dealing with young people</p> <p>Make sure staff are aware of guidelines to ensure safety of staff young people and other volunteers.</p> <p>Regular liaison with Police Youth Engagement Team</p> <p>Attendances are to be limited during our first term</p> <p>Whole team briefing regarding critical incidents, flow chart displayed</p>	5	Youth Service Officer sourcing additional training in responding to challenging behaviour	Ongoing for ground rules, staff training and guidelines, bi-weekly liaison, briefings, and training beginning + end of term

¹ In keeping with National Youth Agency guidelines for risk assessment, qualitative rather than quantitative mitigations have been used. <https://nya.org.uk/skills/safeguarding-and-risk-management-hub/>

	High Risks 12-25		Medium Risks 5-10		Low Risks <5	
	Immediate action required to either eliminate or adequately control the risk before further activity takes place.		Review existing control measures to determine effectiveness. Where necessary implement further risk reducing measures.		Adequately controlled. No actions required but keep assessment under review. Additional controls will further reduce risk.	

Likelihood	Severity				
	Negligible	Minor	Moderate	Major	Catastrophic
Rare	1	2	3	4	5
Unlikely	2	4	6	8	10
Possible	3	6	9	12	15
Likely	4	8	12	16	20
Almost certain	5	10	15	20	25

Hazards	Persons at Risk	Existing Precautions	Risk Rating	Additional Controls	Task Frequency
Antisocial behaviour	Young people, staff	<p>Ground rules and sanctions agreed with young people and displayed</p> <p>Staff promote positive behaviour and try to divert young people to positive activities and groups</p> <p>Young people informed that they cannot use alcohol/non-prescriptive drugs</p> <p>Appropriate staff supervision levels for the number and behaviour of young people (see guidance documents)</p> <p>Behaviour policy and re-admittance procedure (if young people are banned_ are in place and known to staff and young people (we will be using restorative justice)</p> <p>Young people will be sent home if their misbehaviour is serious (or if they bring drugs or alcohol on site)</p>	5	<p>Regular visits from the Police Youth Engagement Team</p> <p>Planning our youth programmes to specifically address anti-social behaviour</p> <p>Strict and clear ground rules for the whole site, eg: 'In Once'</p>	

High Risks 12-25
 Immediate action required to either eliminate or adequately control the risk before further activity takes place.

Medium Risks 5-10
 Review existing control measures to determine effectiveness. Where necessary implement further risk reducing measures.

Low Risks <5
 Adequately controlled. No actions required but keep assessment under review. Additional controls will further reduce risk.

Likelihood	Severity				
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Risk Assessment – Kitchen

Date of Assessment: 21/04/2022

Date of Last Assessment:

Responsible Person Name: Tom Manning

Name of Assessor: Tom Manning

Date of Next Assessment: 11/07/2022

Signature: TOM MANNING

Hazards	Persons at Risk	Existing Precautions	Risk Rating (after mitigation ¹)	Additional Controls	Task(s) Frequency
Food hygiene not sufficient, leading to infection	Young people, Staff	Youth Service Officer and Youth Support Worker in Charge have both completed food hygiene Only competent staff to instruct cooking and similar tasks The kitchen risk assessed for hazards	5	The GTC Facilities manager will also maintain separate independent assessments, maintaining rigor and identifying additional ways to maintain safety.	Audits approx. every three weeks, recorded in the Outlook calendar. Damages or changes recorded in the inventory.
Fridges not being at required temperature	Young people, Staff	Regular checks of fridge temperatures	2		Weekly

¹ In keeping with National Youth Agency guidelines for risk assessment, qualitative rather than quantitative mitigations have been used. <https://nya.org.uk/skills/safeguarding-and-risk-management-hub/>

	Severity				
Likelihood	Negligible	Minor	Moderate	Major	Catastrophic
Rare	1	2	3	4	5
Unlikely	2	4	6	8	10
Possible	3	6	9	12	15
Likely	4	8	12	16	20
Almost certain	5	10	15	20	25

High Risks 12-25
Immediate action required to either eliminate or adequately control the risk before further activity takes place.

Medium Risks 5-10
Review existing control measures to determine effectiveness. Where necessary implement further risk reducing measures.

Low Risks <5
Adequately controlled. No actions required but keep assessment under review. Additional controls will further reduce risk.

Hazards	Persons at Risk	Existing Precautions	Risk Rating	Additional Controls	Task Frequency
Sharp objects such as knives being used to cause harm	Young people, Staff	All such items to be locked away securely in the office. If these need to be used, for example when cutting chicken, this will be done under close supervision	3		Ongoing
Risk of fire if cookers left on	All	Lockup procedure includes turning off all electrical points Cookers to only be used under supervision All equipment installed by qualified persons	3		Ongoing
Flooding as an intentional act of sabotage or joke	Young people, staff	Lockup procedure includes checking all sinks	5		Ongoing

High Risks 12-25

Immediate action required to either eliminate or adequately control the risk before further activity takes place.

Medium Risks 5-10

Review existing control measures to determine effectiveness. Where necessary implement further risk reducing measures.

Low Risks <5

Adequately controlled. No actions required but keep assessment under review. Additional controls will further reduce risk.

Likelihood	Severity				
	Negligible	Minor	Moderate	Major	Catastrophic
Rare	1	2	3	4	5
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Risk Assessment – Minibus & Mobile Youth Vehicle



Date of Assessment:	08/12/2023	Date of Last Assessment:		Responsible Person Name:	Tom Manning
Name of Assessor:	Nosheen Rehman	Date of Next Assessment:		Signature:	

Hazards	Persons at Risk	Existing Precautions	Risk Rating (after mitigation ¹)	Additional Controls	Task(s) Frequency
Behaviour that may be challenging	Young people, Staff	<p>Ground rules agreed with young people prior to departure</p> <p>Ensure staff are capable and confident in dealing with young people</p> <p>With regards to seating, two staff will sit in the back with young people to provide additional supervision.</p>	5	Youth Service Officer sourcing additional training in responding to challenging behaviour	Pre-session briefing with staff

¹ In keeping with National Youth Agency guidelines for risk assessment, qualitative rather than quantitative mitigations have been used. <https://nya.org.uk/skills/safeguarding-and-risk-management-hub/>

High Risks 12-25 Immediate action required to either eliminate or adequately control the risk before further activity takes place.	Medium Risks 5-10 Review existing control measures to determine effectiveness. Where necessary implement further risk reducing measures.	Low Risks <5 Adequately controlled. No actions required but keep assessment under review. Additional controls will further reduce risk.	<table border="1"> <thead> <tr> <th rowspan="2">Likelihood</th> <th colspan="5">Severity</th> </tr> <tr> <th>Negligible</th> <th>Minor</th> <th>Moderate</th> <th>Major</th> <th>Catastrophic</th> </tr> </thead> <tbody> <tr> <td>Rare</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>Unlikely</td> <td>2</td> <td>4</td> <td>6</td> <td>8</td> <td>10</td> </tr> <tr> <td>Possible</td> <td>3</td> <td>6</td> <td>9</td> <td>12</td> <td>15</td> </tr> <tr> <td>Likely</td> <td>4</td> <td>8</td> <td>12</td> <td>16</td> <td>20</td> </tr> <tr> <td>Almost certain</td> <td>5</td> <td>10</td> <td>15</td> <td>20</td> <td>25</td> </tr> </tbody> </table>					Likelihood	Severity					Negligible	Minor	Moderate	Major	Catastrophic	Rare	1	2	3	4	5	Unlikely	2	4	6	8	10	Possible	3	6	9	12	15	Likely	4	8	12	16	20	Almost certain	5	10	15	20	25
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Hazards	Persons at Risk	Existing Precautions	Risk Rating	Additional Controls	Task Frequency
Mechanical Failure of Minibus and / or Roof Rack, Trailers) – leading to an accident / incident	Serious Injury / Fatality - Driver, Passengers, Pedestrians other Road Users	<ul style="list-style-type: none"> Drivers should carry out a documented vehicle inspection before the journey to ensure the vehicle is roadworthy. Weekly and monthly checks implemented as per the vehicle management folders Regular servicing as per vehicle management procedures Drivers must report vehicle defects immediately. 	5	All staff driving vehicles to undergo training that covers basics of vehicle operation and maintenance	Every time minibus or youth vehicle is used
Unanticipated situations such as the minibus breaking down		<p>Procedure –</p> <p>If passengers, Young people to leave bus and go to place of safety on the bank. Driver to do head count and phone emergency contact.</p>		<p>Details of vehicle recovery services to available in vehicle</p> <p>Live Location shared via Whatsapp or where's my iphone for every journey.</p>	

High Risks 12-25

Immediate action required to either eliminate or adequately control the risk before further activity takes place.

Medium Risks 5-10

Review existing control measures to determine effectiveness. Where necessary implement further risk reducing measures.

Low Risks <5

Adequately controlled. No actions required but keep assessment under review. Additional controls will further reduce risk.

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Hazards	Persons at Risk	Existing Precautions	Risk Rating	Additional Controls	Task Frequency
<p>Catastrophic situation that cannot be mitigated, such as a natural disaster, terrorist attacks or something of a non-anticipatable nature</p>		<p>An emergency contact who is not on the trip is to be providing with all contact details in a single document.</p> <p>We will check-in with this contact prior to departing, and once our journey is completed.</p> <p>In the event that we do not contact them within appropriate timescales, they will attempt to contact us, and/or the venue.</p>			
<p>Lack of phone reception or phone access</p>		<p>A battery pack will be taken with us. When arriving at a venue, we will test for phone reception. We will send a message via local Wifi hotspots to inform the Emergency Contact if this is the case.</p>			

<p>High Risks 12-25 Immediate action required to either eliminate or adequately control the risk before further activity takes place.</p>	<p>Medium Risks 5-10 Review existing control measures to determine effectiveness. Where necessary implement further risk reducing measures.</p>	<p>Low Risks <5 Adequately controlled. No actions required but keep assessment under review. Additional controls will further reduce risk.</p>	<table border="1"> <thead> <tr> <th></th> <th colspan="5">Severity</th> </tr> <tr> <th>Likelihood</th> <th>Negligible</th> <th>Minor</th> <th>Moderate</th> <th>Major</th> <th>Catastrophic</th> </tr> </thead> <tbody> <tr> <td>Rare</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>Unlikely</td> <td>2</td> <td>4</td> <td>6</td> <td>8</td> <td>10</td> </tr> <tr> <td>Possible</td> <td>3</td> <td>6</td> <td>9</td> <td>12</td> <td>15</td> </tr> <tr> <td>Likely</td> <td>4</td> <td>8</td> <td>12</td> <td>16</td> <td>20</td> </tr> <tr> <td>Almost certain</td> <td>5</td> <td>10</td> <td>15</td> <td>20</td> <td>25</td> </tr> </tbody> </table>		Severity					Likelihood	Negligible	Minor	Moderate	Major	Catastrophic	Rare	1	2	3	4	5	Unlikely	2	4	6	8	10	Possible	3	6	9	12	15	Likely	4	8	12	16	20	Almost certain	5	10	15	20	25
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Risk Assessment – Sumo Suits



Project:	Broadwater Youth Centre	Date of Assessment:	16/10/23	Date of Last Assessment:	-	Responsible Person Name:	Tom Manning
Session:	Sumo Suits	Name of Assessor:	Florence Hodgson	Date of Next Assessment:		Signature:	

Hazards	Persons at Risk	Existing Precautions	Risk Rating (after mitigation ¹)	Additional Controls	Task(s) Frequency
Getting the equipment out: Possible Hazards: Manual handling i.e. Lifting, pushing and pulling has potential to cause back injury, muscular or skeletal injury, strains and sprains.	Staff	Staff to have completed their manual handling training. Two staff to put the activity out.	2	Young people, visitors and volunteers will not be tasked with getting the equipment out.	Each time sumo suits are in use.
Injury by failure of equipment	Users	Staff must check equipment at regular intervals.	3		Before and after each use and at regular intervals yet to be agreed.
Over enthusiastic participants, Overcrowding, Boisterous or reckless behaviour.	Users	Staff to supervise at all times Only two players on the activity mat at all times, and that they are of similar height and weight.	4	Activity to be put away if participants become too unruly.	Ongoing

¹ In keeping with National Youth Agency guidelines for risk assessment, qualitative rather than quantitative mitigations have been used. <https://nya.org.uk/skills/safeguarding-and-risk-management-hub/>

High Risks 12-25 Immediate action required to either eliminate or adequately control the risk before further activity takes place.	Medium Risks 5-10 Review existing control measures to determine effectiveness. Where necessary implement further risk reducing measures.	Low Risks <5 Adequately controlled. No actions required but keep assessment under review. Additional controls will further reduce risk.	<table border="1"> <thead> <tr> <th rowspan="2">Likelihood</th> <th colspan="5">Severity</th> </tr> <tr> <th>Negligible</th> <th>Minor</th> <th>Moderate</th> <th>Major</th> <th>Catastrophic</th> </tr> </thead> <tbody> <tr> <td>Rare</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>Unlikely</td> <td>2</td> <td>4</td> <td>6</td> <td>8</td> <td>10</td> </tr> <tr> <td>Possible</td> <td>3</td> <td>6</td> <td>9</td> <td>12</td> <td>15</td> </tr> <tr> <td>Likely</td> <td>4</td> <td>8</td> <td>12</td> <td>16</td> <td>20</td> </tr> <tr> <td>Almost certain</td> <td>5</td> <td>10</td> <td>15</td> <td>20</td> <td>25</td> </tr> </tbody> </table>					Likelihood	Severity					Negligible	Minor	Moderate	Major	Catastrophic	Rare	1	2	3	4	5	Unlikely	2	4	6	8	10	Possible	3	6	9	12	15	Likely	4	8	12	16	20	Almost certain	5	10	15	20	25
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Hazards	Persons at Risk	Existing Precautions	Risk Rating	Additional Controls	Task Frequency
Injury from blows by other participants Injury by users falling on other users Injury from falling over	Users	Participant should be of a similar size and strength, there should be no fighting, lifting or tripping of other users whilst using the suits. The activity should only take place on the mat provided.	4	Activity to be put away if participants become too unruly.	Ongoing
Injury from 3 rd party objects	Users	To play users must: Remove shoes, eye glasses, jewellery, badges, lanyards etc	2		Ongoing
Choking	Users	No one is to consume any food, gum or drinks whilst the equipment is in use.	2		Ongoing
Danger of unnecessary injury/Historical injury	Users	No user should have a history of back or neck problems, have heart issues, is pregnant, is under the influence of drugs / drink or feeling unwell	2		Ongoing
Injury from no supervision whilst using the equipment	Users	Items not to be used without full supervision	1	Staff will make items inaccessible to use whilst not in attendance.	Ongoing
Injury from contact with hard surfaces	Users	Ensure all games/activities are within the limits of the provided mat.	1		Ongoing

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Immediate action required to either eliminate or adequately control the risk before further activity takes place.

Medium Risks 5-10
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Low Risks <5
Adequately controlled. No actions required but keep assessment under review. Additional controls will further reduce risk.

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Hazards	Persons at Risk	Existing Precautions	Risk Rating	Additional Controls	Task Frequency
Adverse weather conditions	Users	Items should not be used in bad weather conditions, due to the nature of the equipment, this could cause serious issues with the levels of control the user would have over their movements and actions.	1	Bring the activity inside.	Ongoing
Participants being trapped / squashed	Users	Supervision at all times	4	Participant must not jump on other users once they have fallen to the ground, no spectators should be involved in the game.	Ongoing
Slips and Trips	Users	Ensure that all walk ways are clear with no obstructions and that the mat is clean and dry	3	Ensure no liquids are used on or near the mat under any circumstances.	Ongoing
Risk of fire from heat source	All	No heat sources or naked flames near the items	5	No BBQ's, Bonfires, Fire pits or any heat to be use around the equipment. No smoking or vaping on or near the equipment.	

High Risks 12-25
Immediate action required to either eliminate or adequately control the risk before further activity takes place.

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Risk Assessment – Indoor Table Tennis, Air Hockey, Pool Table & Foos-ball Table



Project:	Broadwater Youth Centre	Date of Assessment:	16/10/2023	Date of Last Assessment:	21/4/2022	Responsible Person Name:	Tom Manning
Session:	All	Name of Assessor:	Florence Hodgson	Date of Next Assessment:		Signature:	

Hazards	Persons at Risk	Existing Precautions	Risk Rating (after mitigation ¹)	Additional Controls	Task(s) Frequency
Indoor Table Tennis Table Possible Hazards: Manual handling i.e. Lifting, pushing and pulling has potential to cause back injury, muscular or skeletal injury, strains and sprains. Fingers getting trapped in latches.	Staff, volunteers, young people, visitors	Only Staff are to move the table tennis table. The staff will be demonstrated correct moving techniques during their induction and will have completed their manual handling training online. Young people will never be tasked with moving the table tennis table	3	CCTV in operation throughout the building.	Ongoing

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Hazards	Persons at Risk	Existing Precautions	Risk Rating	Additional Controls	Task Frequency
<p>Air Hockey Table</p> <p>Possible Hazards: Manual handling i.e. Lifting, pushing and pulling has potential to cause back injury, muscular or skeletal injury, strains and sprains.</p> <p>Slips trips and falls caused by Air Hockey plug wire.</p>	Staff, volunteers, young people, visitors	<p>Only staff are to move the table. Table not to be moved without use of the trolley which all staff will be trained on how to use during their induction. All staff complete manual handling training as part of induction.</p> <p>Hazard of wire to be explained at induction. The wire to be put in the least impactful place, secure to ground. Signage available.</p>	4	<p>When in use the wire is underneath a mat which minimises the risk for tripping over it.</p> <p>CCTV in operation throughout the building.</p>	Ongoing
<p>Pool Table</p> <p>Possible Hazards: Manual handling i.e. Lifting, pushing and pulling has potential to cause back injury, muscular or skeletal injury, strains and sprains.</p> <p>Challenging behaviour of young people: Pool cues or pool balls being thrown</p>	Staff, volunteers, young people, visitors	<p>Only staff are to move the table. Table not to be moved without use of the trolley which all staff will be trained on how to use during their induction. All staff complete manual handling training as part of induction.</p> <p>Staff to always supervise room when in use. In the event that pool table mistreated, we lock it away in the music room. Antisocial behaviour will be treated as such. See challenging behaviour risk assessment.</p>	5	CCTV in operation throughout the building.	Ongoing

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Medium Risks 5-10
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Low Risks <5
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Hazards	Persons at Risk	Existing Precautions	Risk Rating	Additional Controls	Task Frequency
<p>Foos-Ball Table</p> <p>Possible Hazards: Manual handling i.e. Lifting, pushing and pulling has potential to cause back injury, muscular or skeletal injury, strains and sprains.</p>	Staff, volunteers, young people, visitors	Only staff are to move the table. Table not to be moved without use of the trolley which all staff will be trained on how to use during their induction. All staff complete manual handling training as part of induction.	3	CCTV in operation throughout the building.	Ongoing

High Risks 12-25
 Immediate action required to either eliminate or adequately control the risk before further activity takes place.

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Social Media Risk Assessment - Instagram



Platform: Instagram	Date of Assessment: 09/02/2022	Date of Last Assessment:	Responsible Person Name: Tom Manning
Section:	Name of Assessor:	Date of Next Assessment:	Signature:

Hazards	Persons at Risk	Existing Precautions	Risk Rating (after mitigation) 1	Additional Controls	Task(s) Frequency
<p>There are distinct dangers if we don't develop effective digital youth work. We will lose our ability to respond to the issues young people are facing.</p> <p>See the risk assessment for not implementing digital youth work².</p> <p>Instagram is used especially widely by young people</p>	<p><i>Young people</i> will find that our service is irrelevant, leading to them disengaging as we are not understanding or speaking to the themes that matter to them</p>	<p>Termly review of digital youth work offer.</p> <p>Implemented a Buffer to ensure that we have regular content.</p> <p>Social media guidelines exist, with Social Media and web presence under active development.</p> <p>Plans in place to strengthen this further as our service extends.</p>	1	<p>Youth Services Officer is regularly participation in sector-wide training and networking, developing intentional links with youth organisations demonstrating excellent digital youth work so that reciprocal learning can occur</p>	<p>Beginning of Term - Each social media platform's risk assessment and usage reviewed at the beginning and end of term.</p> <p>End of Term - Digital youth work offer as a whole reviewed by the youth service staff at the end of term to identify gaps.</p> <p>End of Term - review of our digital youth work offer.</p>

¹ In keeping with National Youth Agency guidelines for risk assessment, qualitative rather than quantitative mitigations have been used. <https://nya.org.uk/skills/safeguarding-and-risk-management-hub/>

² An example of the risks is available here: <https://www.youthlinkscotland.org/media/3546/risk-assessment-not-implementing-digital-youth-work.pdf>

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Hazards	Risk	Existing Precautions	Risk Rating	Additional Controls	Task Frequency
Work Instagram account might be perceived as a personal account	Young people might perceive the Work Instagram account to be an actual account, and then feel hurt when friend requests are not accepted	No friend requests will be accepted on the Work Instagram account. Text in description that says Friends Requests will not be accepted. Instagram account settings are to not receive private messages or friend requests.	1	Regular account audits.	N/A
Godalming Youth Service might be perceived to actively promote particular platforms including Instagram. Young people or parents might embrace these under the false assumption that we endorse them without considering risks in social media usage	If, for example, a vulnerable young person begins using Instagram where they haven't previously, they may begin messaging those they shouldn't. The risk increases for young people with SEND.	Our Linktree contains a link to Thinkuknow, an authoritative and actively maintained resource On our webpage, we will state clearly that parents and young people should familiarise themselves with Digital education is to be part of all termly programmes planned.	2	Recognising that there is a need to support parents in regards to digital literacy, we will seek to partner with Surrey Information Service to provide parent information evenings related to social media and digital communications in general.	Beginning of term – as part of refreshing information, any new resources identified regarding social media will be added to the webpage

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Hazards	Risk	Existing Precautions	Risk Rating	Additional Controls	Task Frequency
<p>Young people could expose their identities by interacting with the account, potentially exposing them to malicious adults.</p> <p>The hazard is one to which young people are already exposed through no fault of Godalming Youth Service. Instagram is already used as a platform for sexting and child sexual exploitation, along with drug running and county lines.</p>	<p>There is a risk people with ill intent will identify further vulnerable young people through our social media pages such as Instagram, bringing additional harm.</p>	<p>We will never interact with or follow young people publicly. Direct messages are permitted.</p> <p>We will never mention a young person by name on Instagram, in a post or via direct message.</p> <p>Where direct messages are received, caution will be taken as it might be from a fake account.</p> <p>No personal information is to be solicited or shared over social media platforms, including Instagram, at any time.</p>	2	<p>By emphasising responsible social media usage, we will disrupt patterns of online exploitation.</p> <p>Posters that detail where to receive support for online exploitation will always be present throughout Broadwater.</p>	<p>Beginning of Term - Digital safety education to be planned as part of all programmes</p> <p>Beginning of Term – Youth Services Officer to refresh information regarding support available through new posters and links on our social media</p> <p>Beginning of Term - Digital safety education to be planned as part of all programmes</p>
<p>The public may expect our Instagram and other social media to provide a 24/7 service</p>	<p>We may lose our reputation for responding promptly and taking young people seriously</p>	<p>We have put text on our social media profile that states the hours we operate.</p> <p>Tempting as it is, we will not respond to or read social media comments outside prescribed hours. If we do then this will create a false sense of us being permanently contactable.</p>	3	<p><i>Youth Support Workers</i> and <i>GTC</i> briefed not respond to Instagram comments (aside from specific situations such as if the Youth Services Officer is on leave and cover has been arranged)</p>	N/A

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GTC Youth Service Workers might use their personal accounts to interact with our Instagram, exposing their identity in the process and opening themselves up to being contacted outside of the service.	A blurring of personal/professional line.	Our Social Media policy and in-house Social Media training address this and it will be included as part of induction. The expectations will be clear, as will the repercussions.	1	The <i>Youth Services Officer</i> and the <i>Support Services Executive</i> will audit the account, including watching for staff engaging with their personal life accounts. In the event that this has been breached, it will be handled by the <i>Youth Services Officer</i>	Daily, When audits occur
We do not respond to social media comments within a good time-frame, making it appear as though we don't value young person, parent or wider public input	We might appear not to take comments / activity seriously.	The <i>Youth Services Officer</i> has scheduled daily checks into their Outlook calendar.	3	When the <i>Youth Service officer</i> is on annual leave or off-sick, we will ask somebody to cover social media and respond to comments. This might be our communications officer or potentially a <i>Youth Support Worker in Charge</i> .	When the <i>Youth Services Officer</i> is on Annual Leave or off-sick, cover will be arranged as required. The <i>Support Services Executive</i> will be the first for covering, with an additional GTC staff member brought in if needed.
The account is compromised in some way, such as through phishing or data theft	All young people	Two-Factor authentication	1	In addition to the two-factor authentication, GTC's <i>Support Services Executive</i> will also be regularly signing in to the social media accounts and signing a log of when checks are completed. Between her checking regularly and the <i>Youth Services Officer</i> making near daily checks, we will be able to detect suspicious activity.	Monthly

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Hazards	Risk	Existing Precautions	Risk Rating	Additional Controls	Task Frequency
Inappropriate content being posted on our account	Organisational reputation	<p>Only the Youth Service Officer and Support Services Executive have direct access to the Instagram account.</p> <p>Posts will be placed on Buffer first so that they can be double checked or revised before posting as needed</p> <p>Posts are to be kept politically neutral and only endorse groups that have the explicit backing/support of GTC</p>	1	<p>Where there is contention about a social media post, the default position will be that we do not post.</p> <p>The <i>Youth Services Officer</i> will also regularly share the upcoming Buffer feed with the <i>Support Services Executive</i>. They will view upcoming posts as part of their regular checks.</p>	Daily

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Use in practice

Whether or not we should use TikTok in our practice is under consideration. At this current date, a viability study concerning the platform it is not something that should preoccupy our energy. We are busy developing primary policies and procedures for youth work.

However, ignoring TikTok’s significance is equally problematic.

Benefits

There are organisations that have used Tik-Tok to good affect¹. Young people also express their creativity through it.

Risks

In this instance, many of the risks mentioned are ones to which young people are already exposed. This highlights the dangers in not addressing Tik-Tok in our social education.

Risk	Measures to reduce risk	Risk Severity Level	Risk/Reward balance
Young people expose their identity through personal accounts, leading to malicious adults contacting them	Social education for young people regarding digital safety/wellbeing	3	If young people are using Tik-Tok to make content, they are already vulnerable. Risk is more yp accessing, see below
Young people’s data is harvested by corporations and governments with nefarious intent	We could signpost to another platform, but we cannot avoid this one if we use Tik-Tok itself.	3	This is a real problem with the modern internet; yp are already exposed and social education is required
For young people and young women particularly, Tik-Tok arguably normalises sexualisation	Social education for young people regarding digital safety/wellbeing	5	Regardless of whether we use Tik-Tok in the service, we need to address these trends
Our usage of Tik-Tok as a youth work tool is perceived as us endorsing the platform, leading to parents ignoring vulnerable young people accessing it	If we were to attempt to use Tiktok professionally, these would need to be in place. It might be that parental sessions regarding safe internet usage are required, along with a disclaimer on our page. It would take some	4	

¹ <https://www.verke.org/en/blogs/you-can-find-fun-videos-there-and-its-never-boring-what-draws-young-people-to-tiktok-and-does-youth-work-have-a-place-there/>

Conclusion

There are three areas on consideration here:

1. Whether we should make ‘Youth Service TikToks’ in the same way that Matrix Trust and other organisations do
2. Whether young people should be encouraged to use TikTok as a creative outlet in our sessions and if this is safe.

Regarding question 1 – There was a time where Tik-Tok was extremely prominent. It is still used a lot by young people, but these same young people seem to also be using Instagram. This provides it’s own short video functionality and the platform is being used to good affect by the youth service.

Regarding question 2 – A new risk assessment will be completed if young people say that they ‘*want to make TikTok videos*’ in the youth centre. It is not clear cut what our decision would be, but the following factors must be considered:

- Consent from all young people and youth workers
- We have a rule regarding personal phone usage in the building. We would have to agree specific situations where this is suspended
- Social education is paramount. We have noted risks to young people’s wellbeing. All of our programmes should address these.

We need to make sure to address TikTok in our youth work. We can’t ignore it.

Current solution – 10th October 2022

Instagram offers a similar level of impact and effectiveness in reaching people, and superior moderation features.

There is at present no need for us to jump on to Tik-Tok. However, we would like to begin producing short videos for Instagram. It might be that we want explore using Tik-Tok at a future date, but at present there does not seem to be an obvious value add providing by the extra work required to use an additional platform.

GODALMING TOWN COUNCIL

Disclosure by a Member¹ of a disclosable pecuniary interest or other registerable interest (non-pecuniary interest) in a matter under consideration at a meeting (S.31 (4) Localism Act 2011 and the adopted Godalming Members' Code of Conduct).

As required by the Localism Act 2011 and the adopted Godalming Members' Code of Conduct, **I HEREBY DISCLOSE**, for the information of the authority that I have [a disclosable pecuniary interest]² [a registerable interest (non-pecuniary interest)]³ in the following matter:-

COMMITTEE: _____

DATE: _____

NAME OF COUNCILLOR: _____

Please use the form below to state in which agenda items you have an interest.

Agenda No.	Subject	Disclosable Pecuniary Interests	Other Registerable Interests (Non-Pecuniary Interests)	Reason

Signed _____

Dated _____

¹ "Member" includes co-opted member, member of a committee, joint committee or sub-committee

² A disclosable pecuniary interest is defined by the Relevant Authorities (Disclosable Pecuniary Interests) regulations 2012/1464 and relate to employment, office, trade, profession or vocation, sponsorship, contracts, beneficial interests in land, licences to occupy land, corporate tenancies and securities

³ A registerable interest (non-pecuniary interest) is defined by Section 9 of the Godalming Members' Code of Conduct.