Tuesday, 17 November 2026

You are hereby summoned to attend a meeting of **Sevenoaks Town Council** to be held in the **Council Chamber, Town Council Offices, Bradbourne Vale Road, TN13 3QG** on **Monday, 23 November 2026 at 7:00 PM**.

Town Councillors are reminded that they have a duty to state a Declaration of Interest prior to the appropriate agenda item and to consider the Crime and Disorder Act 1998 s.17 when reaching a decision.

Please note that the proceedings of this meeting will be streamed live to YouTube via the following link: https://www.youtube.com/@sevenoakstowncouncil1647 and may be recorded in line with regulations set out in the Openness of Local Government Bodies Regulations 2014. A copy of Sevenoaks Town Council's procedure for the recording of meetings is available online at sevenoakstown.gov.uk or by request.

Members of the public wishing to address the Council Meeting should notify the Town Council by 12 noon on the day of the meeting. Members of the public not wishing to be recorded should put this request to the Clerk at the earliest possible opportunity.

Town Clerk

To assist in the speedy and efficient despatch of business, members wishing to obtain factual information on items included on the agenda are asked to enquire of the Town Clerk prior to the day of the meeting.

Committee Members – Quorum minimum of six members

Cllr Libby Ancrum	Cllr Sally Layne
Cllr Sue Camp	Cllr Lise Michaelides
Cllr Dr Merilyn Canet	Cllr Lionel O'Hara **(Vice Chair)** – Deputy Mayor
Cllr Tony Clayton	Cllr Claire Shea – Leader
Cllr Catherine Daniell – Deputy Leader	Cllr David Skinner OBE
Cllr Dr Peter Dixon	Cllr Nicholas Varley
Cllr Victoria Granville **(Chair)** – Mayor	Cllr Gareth Willis
Cllr Chloe Gustard	Cllr Nigel Wightman

PUBLIC QUESTIONS

To enable any representations or questions submitted by members of the public on any matter to be drawn to the attention of the Council.

1. APOLOGIES FOR ABSENCE

To receive and note apologies for absence.

Sevenoaks Town Council Offices,
Bradbourne Vale Road,
Sevenoaks, Kent TN13 3QG

council@sevenoakstown.gov.uk
www.sevenoakstown.gov.uk
01732 459953

2. REQUESTS FOR DISPENSATIONS

To consider written requests from Members which have previously been submitted to the Town Clerk to enable participation in discussion and voting on items for which the Member has a Disclosable Pecuniary Interest. (s.31 & s.33 of the Localism Act 2011).

3. DECLARATIONS OF INTEREST

To receive any declarations of interest from members in respect of any items of business included in this report.

4. MINUTES OF PREVIOUS MEETING

To receive, adopt and sign the Minutes of the Meeting of Sevenoaks Town Council held on 12th October 2026 as a true record.

(Document attached: 2026 10 12 - Sevenoaks Town Council DRAFT meeting-Minutes (V2).pdf — pp. 5–8)

5. MINUTES OF COMMITTEES (CIRCULATED SEPARATELY)

Council is asked to consider and adopt the Minutes of the following Committee meetings:

Planning & Environment Committee

- 19th October 2026
- 2nd November2026
- 16th November 2026

Finance & Delivery Committee

- 12th October 2026

Personnel Committee

- 26th October 2026

Youth Services Committee

- 18th November 2026

6. INTERNAL AUDIT REPORT FOR FINANCIAL YEAR ENDED 31 MARCH 2027 - INTERIM AUDIT REPORT

To receive and note the report and the recommendations therein.

(Document attached: Agenda Item 6 - Sevenoaks TC interim internal audit report 2026-27.pdf — pp. 9–28)

7. PUBLIC WORKS LOAN BOARD (Report to follow)

8. FREEDOM OF INFORMATION REQUESTS RECEIVED

To note the Freedom of Information Requests received.

(Document attached: Agenda Item 9 - Freedom of Information Requests Received.pdf — p. 29)

9. REPORTS TO COUNCIL - STC REPRESENTATIVES ON OUTSIDE BODIES

To receive reports from representatives on external organisations

10. MAYOR'S ENGAGEMENTS

To receive and note:

1. Functions attended by the Mayor or her representative up to 17th November 2026 (report to follow)

2. Forthcoming Civic Events being organised by the Mayor during 2026/2027

(Document attached: Agenda Item 10ii - Civic Events Calendar - 2026 - 2027.pdf — p. 30)

11. PRESS RELEASE

To consider any agenda item, which would be considered appropriate for a press release

APPENDIX I — Public Documents

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4. MINUTES OF PREVIOUS MEETING

2026 10 12 - Sevenoaks Town Council DRAFT meeting-Minutes (V2).pdf

6. INTERNAL AUDIT REPORT FOR FINANCIAL YEAR ENDED 31 MARCH 2027 - INTERIM AUDIT REPORT

Agenda Item 6 - Sevenoaks TC interim internal audit report 2026-27.pdf

8. FREEDOM OF INFORMATION REQUESTS RECEIVED

Agenda Item 9 - Freedom of Information Requests Received.pdf

10. MAYOR'S ENGAGEMENTS

Agenda Item 10ii - Civic Events Calendar - 2026 - 2027.pdf

Minutes of the Meeting of Sevenoaks Town Council

Held on Monday, 12 October 2026 in the Council Chamber, Town Council Offices,

Bradbourne Vale Road, TN13 3QG at 7:00 PM

Livestreamed and available to view on Youtube until approved by Council:

https://www.youtube.com/@sevenoakstowncouncil1647

Attendance

Present: Councillors Granville (Mayor) (Chair), Camp, Dr Canet, Daniell (Deputy Leader), Dr Dixon, Shea (Leader), Wightman, Willis

Apologies: Councillors Ancrum, Clayton, Gustard, Layne, Michaelides, O'Hara (Deputy Mayor), Skinner OBE, Varley

Also present: Planning Committee Clerk, Responsible Finance Officer / Deputy Town Clerk

Members of the public present: 1

PUBLIC QUESTIONS

It was noted that no public questions had been submitted prior to the meeting.

406 APOLOGIES FOR ABSENCE

Apologies for absence were received from Cllr Ancrum, Cllr Clayton, Cllr Gustard, Cllr Layne, Cllr Michaelides, Cllr O'Hara (Deputy Mayor), Cllr Skinner OBE and Cllr Varley.

407 REQUESTS FOR DISPENSATIONS

It was noted that all Councillors who were also Stag Trustees had a pre-approved dispensation, reference Minute 412 below insofar as it related to the Community Asset Transfer request and related Public Works Loan Board application for the Stag freehold.

408 DECLARATIONS OF INTEREST

There were no declarations of interest.

409 MINUTES OF PREVIOUS MEETING

The AMENDED Minutes of the Extraordinary Meeting of Sevenoaks Town Council held on 7th September 2026 were presented to the Council for consideration. It was noted that the Resolution under Minute Number 349 (Public Works Loan Board) had been amended since original circulation,

UNAPPROVED MINUTES

in order to reflect the precise wording which is required as part of the Town Council's Public Works Loan application.

It was **RESOLVED** that the AMENDED Minutes of the Extraordinary Meeting of Sevenoaks Town Council held on 7th September 2026 be received, adopted and signed as a true record.

410 MINUTES OF COMMITTEES

The minutes of the following Committee meetings, which had been circulated separately, were presented for consideration and adoption:

Planning & Environment Committee

- 7th September 2026
- 21st September 2026
- 5th October 2026

Finance & Delivery Committee

- 1st September 2026

Youth Services Committee

- 23rd September 2026

Community Asset (Open Spaces) Committee

- 28th September 2026

It was **RESOLVED** that the minutes of the above Committee meetings be received and adopted.

411 CONCLUSION OF AUDIT 2025/2026

The Deputy Town Clerk / Responsible Finance Officer advised Members that the Town Council had received a clean audit on its Annual Governance & Accountability Return 2025/2026. Councillors thanked her for her hard work in achieving this.

Councillors noted the comments under "Minor Scope for improvement in 2026/27" regarding copies of information to be included in the initial AGAR submission.

RESOLVED: To note the conclusion of Audit for year ended 31st March 2026 and to receive and accept the following:

- Completion Letter from Forvis Mazars LLP
- Certified Annual Governance & Accountability Return 2025/2026
- Notice of Conclusion of Audit

412 PUBLIC WORKS LOAN BOARD UPDATE: STAG COMMUNITY ARTS CENTRE

Cllr Wightman summarised the background of the Agenda Item, advising Members that the Town Council has applied for a Public Works Loan Board (PWLB) loan to acquire the Stag Theatre following

UNAPPROVED MINUTES

a successful appeal to the public for donation pledges. It was noted that the original term of borrowing approved by the Town Council on 7th September 2026 *(Minute 349 refers)* of 25 years could potentially be reduced to 22.5 years, should the full amount of pledged donations totalling £121,000 be collected.

Councillors were advised of an inaccuracy relating to the last sentence in paragraph 1 of the Agenda's accompanying report, arising from a miscommunication between Officers and the Kent Association of Local Councils (KALC), which is processing the Town Council's PWLB application on its behalf. It was clarified that the borrowing application has been confirmed by KALC as *received* - as opposed to having been approved.

Councillors received and considered the recommendation to the Council via the agenda report, to consider revising its resolution so to reduce the proposed borrowing term to 22.5 years while retaining the proposed annual repayment of £28,003.16, subject to the receipt of the pledged funds.

Councillors requested a slight amendment to the resolution, so as to allow a degree of flexibility should the amount of donations received fluctuate. It was agreed that the volume of repayment - being around £28,0003.16 - should be maintained, and the repayment term amended according to the final donation total.

Councillors expressed their significant gratitude to the public as well as the Stag Theatre's staff for their support in the Town Council's campaign to acquire the Stag Theatre.

The Mayor advised Councillors that she had received a query from a member of the public as to why the Town Council is continuing its pursuit of acquiring the Stag Theatre, given the recent developments of Local Government Reorganisation (LGR). She clarified for the sake of public record that the Town Council is continuing to pursue purchase of the freehold in order to guarantee long-term certainty of ownership once LGR recommences, as well as control allowing significant investment which would be difficult to achieve either with the Town Council's remaining lease term or with the District Council's 30-year lease option.

At the Sevenoaks Town Council meeting of 12th October 2026, it was **RESOLVED** to seek approval of the Secretary of State for Housing, Communities and Local Government to apply for a PWLB loan of £329,000 over the borrowing term of 22.5* years for the purpose of acquiring The Stag Theatre through a Community Asset Transfer arrangement. The annual loan repayments will come to around £28,003.16.

*It was further **RESOLVED** that the final borrowing term should be amended accordingly, following confirmation of the total of donations received from the Town Council's public donation campaign.

It is not intended to increase the council tax precept for the purpose of the loan repayments. Instead, the annual grant currently provided by the Town Council to The Stag will be redirected towards meeting the annual loan repayments.

UNAPPROVED MINUTES

413 OUTCOME OF COMPLAINT PANEL HEARING

The Town Council considered the outcome of two Complaint Panel Hearings which were held on 9th September 2026 and 11th September 2026, respectively, in relation to the procedures of Sevenoaks Town Council's Planning & Environment Committee held on 7th September 2026.

It was noted that the Complaint Panel had not upheld the Complaints relating to the Planning & Environment Committee's procedures, however had agreed the following recommendations to be made to the Town Council:

1. Information on Agendas to be amended to read:
Members of the public wishing to address Councillors on a planning application should notify the Town Council by 12 noon of the day of the meeting.
Members of the public wishing to address Councillors on non-planning application agenda items are recommended to contact the Town Council by 12 noon of the day of the meeting and or introduce themselves to the Chair at the beginning of the meeting.
It is common practice at the Chair's discretion to move items where there is public participation to the beginning of the meeting.

2. Training to be made available for Councillors to be made more mindful about comments etc at meetings and how these can be perceived.

It was **RESOLVED** that the two recommendations detailed above be approved. Future Planning & Environment Committee meeting Agendas would be amended accordingly, and the Town Clerk would arrange for Councillor training as per the second recommendation.

414 REPORTS TO COUNCIL - STC REPRESENTATIVES ON OUTSIDE BODIES

It was noted that no reports from Sevenoaks Town Council representatives on outside bodies were received. No further detail was recorded for this item.

415 MAYOR'S ENGAGEMENTS

The Committee received and noted the schedule of engagements attended by the Mayor of Sevenoaks up to 5th October 2026, together with details of forthcoming Civic Events being organised by the Mayor during 2026/2027.

416 PRESS RELEASE

None.

The meeting closed at 19:12.

Signed: _____

Mayor of Sevenoaks Town Council

Date: _____

UNAPPROVED MINUTES

MULBERRY
LOCAL AUTHORITY SERVICES LTD

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Dogflud Way, Farnham
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Mrs G Jackson
Sevenoaks Town Council
Town Council Offices
Bradbourne Vale Road
Sevenoaks
Kent
TN13 3QG

6 November 2026

Dear Georgina

Re: Sevenoaks Town Council
Internal Audit Report for Financial Year Ended 31 March 2027 – Interim Audit Report

Executive summary
Following completion of our interim internal audit on 6 November 2026, we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transaction were examined, our sample testing, where appropriate, covered the financial year to date.

The structure of this report aligns with the assertions set out in the Annual Internal Auditor Report section of the Annual Governance and Accountability Return (AGAR). Each section begins with a summary of the assertion being assessed, followed by details of the testing undertaken, which was guided by the audit plan. A copy of the audit plan is available within our Internal Audit Guide and follows the requirements of the Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide.

The report concludes with our opinion on whether each assertion has been met as of the date of the interim audit. Where the standard has not been met, we have set out the required action for the council to take to meet the requirements by the year-end internal audit. **Any recommendations for action are highlighted in bold and summarised in the table at the end of this report.**

Our testing did not identify any procedural errors requiring reporting to the external auditor at this time, nor did we observe any material weaknesses in internal controls that would pose a risk to public funds. We are pleased to report that overall, the systems and procedures currently in place are appropriate and effective. While this report may include recommendations for improvement, these should not be viewed as indicators of significant deficiencies. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework.

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. Where we have provided other support to the council, a separate individual will be assigned as the internal auditor to maintain that independence.

The primary purpose of internal audit is to assess and report to the authority on the effectiveness of its financial systems and other internal controls, including the operational procedures that support its activities.

The internal audit function involves testing and evaluating whether the authority's internal control framework is both adequate and functioning effectively. Internal audit reports should be made available to all Members, providing a basis for informed decision making when considering the authority's approval of the Annual Governance Statement.

Independence and competence
Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 36 years' experience in the financial sector with the last 16 years specialising in local government.

In accordance with paragraphs 4.9 to 4.11 inclusive of the SAPPP Practitioner's Guide, we confirm that your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

We further confirm that Mulberry Local Authority Services Ltd, as experience sector specialist internal auditors are competent to complete the internal audit process.

We remind the council of the requirements of paragraph 4.11 of the SAPPP Practitioner's Guide requiring councils to review the independence of the appointed internal auditor annually.

Engagement Letter and inherent risk assessment
An engagement letter was previously issued to the council covering the 2026/27 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from anna@mulberrylas.co.uk

In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement within the council's financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

Audit testing will therefore consist of walk-through testing on a selection of sample data, covering the period under review within the current council year. This approach is designed to confirm that key controls are operating effectively throughout the financial period.

Table of Contents

A. BOOKS OF ACCOUNT 4
B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS 5
C. RISK MANAGEMENT AND INSURANCE 7
D. BUDGET, PRECEPT AND RESERVES 9
E. INCOME 10
F. CASH 11
G. PAYROLL 12
H. ASSETS AND INVESTMENTS 12
I. BANK AND CASH 14
J. YEAR END ACCOUNTS 15
K. LIMITED ASSURANCE REVIEW 15
L: PUBLICATION OF INFORMATION 15
M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS 16
N: PUBLICATION REQUIREMENTS 16
O. DIGITAL AND DATA COMPLIANCE 17
P. TRUSTEESHIP 18
Achievement of control assertions at interim internal audit date 19
Internal Audit – Summary of recommendations 20

INTRODUCTION

The council has an ongoing engagement with Mulberry Local Authority Services Ltd for the provision of internal audit services, with the most recent appointment agreed at the Finance & Delivery Committee meeting held on 20 April 2026 (minute ref 39).

The minute reference confirms that the council considered the independence of the internal auditor at appointment.

The audit was conducted on site. The information advised in advance of the visit had been prepared and was available for review, and overall, I have the impression that accounting records are neatly maintained and easily accessible.

Other information was reviewed through discussion with the officers and a review of the council website www.sevenoakstown.gov.uk

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been kept properly throughout the year.

Audit findings

The council uses the Rialtas accounting package for recording the council's finances. This is an industry specific accounting package. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered with sufficient detail to identify the source and nature of the transaction.

The council use the sales and purchase ledger functions of the accounting software, and the finance team have designated roles to separate the processing and reconciliation functions.

I reviewed a sample of accounting information, including reports detailing budget performance, transactional information, reserve balances and reconciliation records and this has confirmed that the accounting package is being properly used.

Check receipt of VAT refund matches last submitted VAT return

The VAT return is submitted on a quarterly basis. I reviewed the submission for the period ending 30 June 2026 which showed a refund amount due of £143,698.32 and was fully supported by the required details. I was able to confirm receipt of £143,73.08 to the council's bank account on 12 August 2026. This total was then correctly split into the VAT refund and interest of £32.48 when processed through the accounting software. The council is up to date with its VAT submissions.

CONCLUSION

I am satisfied this internal control objective has been met.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

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

Audit findings

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms, and that the forms are due to be updated to include formal acceptance to receive information by electronic means in the form *"As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time"* before the 2027 elections.

The council website includes a councillor page where the individual Register of Members' Interests forms are published.

Confirm that the council meets regularly throughout the year

In addition to full council, the council has a committee structure in place. Terms of reference for each committee are published within the council's Scheme of Delegation, which is available on the council website along with a diary of future meeting dates and historic agendas and minutes for meetings.

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

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I note the council publishes the non-confidential supporting documents accompanying agendas on the council website in accordance with the requirements of the Information Commissioner's Office (ICO).

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

Minutes are routinely uploaded to the council website and marked as draft where applicable.

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

The Standing Orders are based on the current National Association of Local Councils (NALC) model and were most recently reviewed and adopted by council on 11 May 2026 (minute ref 95).

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

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council on 11 May 2026 (minute ref 96). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

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

The council's adopted Financial Regulations include thresholds at which authorisations to spend must be obtained as below:

FR 5.14 *Individual purchases within an agreed budget for that type of expenditure may be authorised by:*

- *the Town Clerk or Responsible Finance Officer, under delegated authority, for any items below £5,000 excluding VAT.*

- *the Council for all items over £5,000 – two councillors to agree via email to the Finance Department;*

such authority is to be evidenced by a purchase order (unless the order is under a contract, or of a de minimis value, and then a purchase order will not be required) and financial report to the Finance & Delivery Committee.

FR 5.17 *In cases of serious risk to the delivery of council services or to public safety on council premises, the Town Clerk/ Responsible Finance Officer, in consultation with the Chair and Vice Chair of the Finance and Delivery Committee, may authorise expenditure of up to £10,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Town Clerk shall report such action to councillors as soon as practicable thereafter.*

Based on the level of financial activity of the council, and through discussion with the RFO, these authorisation thresholds appear appropriate although **I recommend the monetary value of the de minimis limit mentioned in FR 5.14 is included at the next update of the Financial Regulations, and based on the financial size of the council and experience of the Town Clerk/RFO, the council may wish to consider increasing the authorisation threshold in FR 5.14.**

I tested a sample of council documentation and was able to confirm that amounts have been properly authorised in accordance with the adopted Financial Regulations.

Payment

The council's Financial Regulations include a section covering the making of payments via online banking and state:

FR 7.4 *The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be sent to two authorised signatories.*

FR 7.5 *In the prolonged absence of the Service Administrator an authorised signatory shall set up any payments due before the return of the Service Administrator.*

FR 7.6 *Two authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.*

FR 7.7 *Evidence shall be retained showing which officers approved the payment online.*

FR 7.8 *A full list of all payments made in a month shall be provided to the next Finance & Delivery Committee meeting.*

I discussed the payment process with the finance team and confirmed that the council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking in accordance with the council's adopted Financial Regulations.

Corporate Cards

The council's Financial Regulations include a section covering the use of corporate cards, and state:

FR 9.1 *Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Town Clerk, Deputy Clerk and Responsible Finance Officer and any balance shall be paid in full each month. Other members of the finance team will have access to the corporate credit card for making payments online or over the telephone but only upon instructions from either the Town Clerk, Deputy Clerk or the Responsible Finance Officer.*

FR 9.2 *Personal credit or debit cards of members or staff shall not be used.*

The council has a credit card account, with cards held in the name of the Town Clerk and Deputy Town Clerk/RFO and I was able to confirm the usage in accordance with the adopted Financial Regulations, that spending limits have not been exceeded and that the balance for the credit card is paid in full each month.

Confirm the council has adopted the General Power of Competence (GPC) and met the eligibility criteria at the time of adoption, or if GPC not adopted, confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £11.60 per elector

The council has confirmed its eligibility and adopted the GPC, and the section 137 threshold does not apply. This was reconfirmed at the council meeting held on 11 May 2026 (minute ref 100).

Confirm that checks of the accounts are made by a councillor

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

CONCLUSION

I am satisfied this internal control objective has been met.

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's adopted Financial Regulations include a section covering Risk Management and state:

FR 2.1 *The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.*

FR 2.2 *The Town Clerk, with the Responsible Finance Officer shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.*

FR 2.3 *When considering any new activity, the Town Clerk, with the Responsible Finance Officer shall prepare a draft risk assessment including risk management proposals for consideration by the council.*

FR 2.4 *At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.*

The council uses the Local Council Risk System (LCRS) for completion of the council risk assessment and risk management process.

This is a system designed for local councils and breaks risk down into separate areas of the council's operations. The risk assessment includes details of the potential risk, the mitigating actions taken, details of regularity of review, and likelihood of occurrence and impact to provide an overall risk score.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities.

The risk assessment is presented for approval annually in July, and this is recorded in the minutes of the appropriate meeting.

The council has responsibility for playgrounds which are inspected regularly. All reviews are undertaken by trained individuals and appropriate records of the inspections and any reported actions required are maintained.

In accordance with FR 2.4, I was able to confirm that the council carries out a review of the effectiveness of its internal controls. This includes receipt and review of internal and external audit reports, and the internal control measures the council has put in place.

Confirmation of this, along with noting the Statement of Internal Controls was included in the minutes of the meeting held on 8 June 2026 (minute re 151.1).

I confirmed that the council has a valid insurance policy in place with Zurich which covers the year under review. Insurance cover for land, buildings and key assets of the council is consistent with the council's asset register.

The insurance policy includes Public Liability cover of £15 million, Employers Liability cover of £10 million and a Fidelity Guarantee level of £2 million which is sufficient for a council of this size, although the council is advised to keep this figure under review to ensure it covers the maximum balance held.

CONCLUSION

I am satisfied this internal control objective has been met.

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

Budget

Regular detailed budget reports are produced from the accounting software. There is no evidence to suggest that the budget has not been accurately set and carefully monitored throughout the year.

There is evidence within the minutes of meetings that councillors regularly receive these budget reports for review, providing them with sufficient financial information to make informed decisions.

Precept

The council set a precept of £1,624,084 for 2026/27. With a tax base of 10,057.59, this equates to a band D equivalent of £161.19 (compared to the average in England of £99.79).

I was able to confirm the precept amount recorded in the council's accounts matches that held on the central government database.

The RFO confirmed that the 2027/28 budget setting process is underway with the final budget and precept due to be agreed by the council meeting scheduled for January 2027.

Reserves

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33 The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34 The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35 The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36 In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

5.37 Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

At the date of the interim audit, the council held circa £1,490,224 in earmarked reserves, including amounts identified as

- Capital EMR £679,622
- CIL EMR £385,146

I checked the purpose of the earmarked reserves and am satisfied they are all for legitimate future planned projects of the council.

I note the council has an adopted Reserves Policy published on its website. The policy is in general conformity with the above guidance and includes a stated aim *'The Town Council aims to increase its general reserves by a minimum of £20k per year as part of a long-term plan working towards a general reserve fund of up to 6 months of precept. This will be dependent on working capital needs.'*

A review of the general reserve balance will be conducted as part of the final internal audit and the council is advised to follow the recommendation as detailed in the Practitioner's Guide and its own policy in determining a suitable level.

CONCLUSION
I am satisfied this internal control objective has been met.

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
Apart from the precept, the council receives income from a range of sources. From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code.

FR 13.2 states *'The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Town Clerk. The Responsible Finance Officer shall be responsible for the collection of all amounts due to the council.'*

The RFO confirmed that fees are reviewed in the early stages of the budget setting process, with the new fees taking effect from 1 April.

At the internal audit visit last year, I visited the cemetery building and conducted a review of the cemetery records, confirming that a formal burial register is maintained and up to date, and that interment and memorial documents are appropriately filed.

I reviewed the outstanding debtors list produced from the accounting software. This shows most outstanding amounts are very recent, predominately within the last 30 days. There are two entries recorded as being outstanding longer than 6 months and I discussed these with the RFO. These relate to bookings made in advance where a deposit has been paid, and the balance is not yet due.

CONCLUSION
I am satisfied this internal control objective has been met.

F. CASH

Internal audit requirement
Cash payments were properly supported by receipts; all cash expenditure was approved and VAT appropriately accounted for.

Audit findings
The council's adopted Financial Regulations include a section covering the use of petty cash, and state:

FR 10.1 *The finance department shall maintain a petty cash float for the purpose of defraying operational and other expenses. The total aggregate amount of the petty cash float across all committees must not exceed £1,000.*

a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.

b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.

The council maintains a petty cash float used for incidental expenditure. The petty cash is checked and balanced monthly.

A review of the vouchers shows that all petty cash items are genuine and other arrangements for payment would not have been appropriate.

The amount of the petty cash is inconsequential to the overall financial position of the council, and I am satisfied that the council has in place appropriate measures for the safe management of petty cash.

CONCLUSION
I am satisfied this internal control objective has been met.

G. PAYROLL

Internal audit requirement

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

CONCLUSION

To be tested at the final internal audit.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

The SAPPP Practitioner's guide provides updated guidance on assets and asset registers as below:

5.58 The asset register should contain in its most simple form the date of acquisition, cost of acquisition, useful life estimate and location along with value held for investments; however, it is desirable for the register to contain other such supplementary information to enable the user to better understand the nature and scope of the use of the fixed asset. It is therefore recommended to show insurance value, replacement value, custodian, date last physically vouched.

5.59 Each authority may choose an appropriate minimum value for deciding between fixed assets and general consumables. The limit chosen will relate to expected useful life, whether the item would be included on an insurance claim and whether it is included in the risk assessment of the authority in any way. This minimum level is to be minuted and reviewed at least annually. The rationale and methodology should be recorded in the minutes.

5.60 One item or group of similar items shall be regarded for inclusion in the fixed asset register.

5.61 Assets should be first recorded in the asset register at their actual purchase cost.

5.62 Assets that are either under construction or have not been brought into use should be included on the asset register only once complete and they benefit the community.

5.63 Obsolete assets that are no longer in use or are awaiting disposal should be clearly recorded as such.

5.64 Where an authority receives an asset as a gift at zero cost, for example by community asset transfer, it should be included with a nominal one pound (£1) value as a proxy for the zero cost.

5.65 Assets that do not have a functional purpose or any intrinsic resale value (for example, a village pond or war memorial) are often referred to as 'community assets.' Authorities should record community assets in the asset register in the same way as gifted assets.

5.66 The particular method of asset valuation is not specified in proper practices so authorities may use any reasonable approach to be applied consistently from year to year. The method of asset valuation adopted should be set out in a policy approved by the authority and recorded in the authority's minutes and in the asset register.

5.67 For authorities covered by this guide, the most appropriate and commonly used method of fixed asset valuation for first registration on the asset register is at acquisition cost. This means that the recorded value of the asset will not change from year to year, unless it is materially enhanced.

5.68 Commercial concepts of depreciation, impairment adjustments, and revaluation are not required nor appropriate for this method of asset valuation.

5.69 The total value of an authority's assets recorded on the asset register as at 31 March each year is reported at Line 9 on the authority's AGAR. Authorities should be able to track and explain fully any changes in the asset register from year to year.

The council has a fixed asset register in place, maintained in the accounting software package. This provides a summary page detailing the assets by category, with additional information available within the software providing additional information on each asset.

Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

A the final internal audit, I will conduct sample testing of invoices for any new additions to the asset register to confirm that they have been added at the original net purchase cost.

The SAPPP Practitioner's guide provides updated guidance on investments, and includes the following:

2.23 Short-term investments, which mainly include deposit and savings accounts typically provided by banks, are those that display the following characteristics:
a. are denominated in pounds Sterling;
b. be realisable at full value on demand or have a maturity end date of ***not more than 12 months****;*
c. the whole of the original sum invested can, from the time that the investment is made, be accessed for use by the authority without any reduction; and
d. the authority has assessed the counterparty and is satisfied that the original sum invested is not subject to unreasonable risk.

2.26 A long-term investment arises where the authority invests money in anything other than a short-term investment.

5.30. In deciding whether it is appropriate to make long-term investments, the authority should follow the Ministry Guidance on local government investments.

5.189 Long-term investments should be recorded in the asset and investments register at original cost at acquisition (the purchase price) which for accounting purposes will remain unchanged until disposal. It is recognised that the market value of long-term investments may change over time; therefore, at each year end, the RFO should make a note in the asset register of the notional market value of each investment as at 31 March to inform readers.

The council has bank balances exceeding £100,000 and has adopted an Investment Strategy to support its future decision making on placement of funds in accordance with the statutory guide. The Investment Strategy was most recently reviewed and adopted at the Finance & Delivery Committee meeting held on 12 January 2026.

The council has borrowing through the Public Works Loan Board (PWLB) and confirmation of the figures for in year payments (box 5) and year-end balance (box 10) will be completed at the final internal audit against the PWLB statement and remittance advices.

CONCLUSION
I am satisfied this internal control objective has been met.

I. BANK AND CASH

Internal audit requirement
Periodic bank account reconciliations were properly carried out during the year.

Audit findings
Financial Regulation 2.6 states *'At least once in each quarter, and at each financial year end, a member shall verify bank reconciliations (for all accounts) produced by the Responsible Finance Officer. The member shall sign the reconciliations as evidence of verification. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported and noted by the Finance & Delivery Committee.'*

Bank reconciliations are completed monthly. I reviewed the most recent bank reconciliation and was able to confirm the balances to the bank statements and found no errors.

I was able to confirm that the bank reconciliations have been verified in accordance with Financial Regulations, and evidence of this activity taking place is recorded within the minutes of meetings.

As the council's annual budget exceeds the €500,000 (£430,950 as of 3 July comparative date) threshold, it is not protected by the Financial Services Compensation Scheme (FSCS). However, the council has accounts with a range of providers to mitigate the risk.

CONCLUSION
I am satisfied this internal control objective has been met.

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 cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

CONCLUSION

To be tested at the final internal audit.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

If the authority certified itself exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.

Audit findings

The council exceeded the threshold for exemption for the prior year.

CONCLUSION

The council did not certify itself exempt from a limited assurance review in the previous year and the testing for this internal control objective is not applicable.

L: PUBLICATION OF INFORMATION

Internal audit requirement

The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation

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CONCLUSION

To be tested at the final internal audit.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2025/26 Actual
Date AGAR signed by council	8 June 2026
Date inspection notice issued	16 June 2026
Inspection period begins	17 June 2026
Inspection period ends	28 July 2026
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 the previous year, and assertion 4 on the Annual Governance Statement should therefore be signed yes by the council.

I was also able to confirm that the dates for the period of public rights are recorded in the minutes of the meeting where the AGAR was signed.

CONCLUSION

I am satisfied this internal control objective has been met.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority complied with the publication requirements for the prior year AGAR.

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2026 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 2025/26, approved and signed, page 4*
- *Section 2 - Accounting Statements 2025/26, approved and signed, page 5*

Not later than 30 September 2026 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 Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) were published on the council's website before 1 July 2026.

The External Auditor's Report for 2025/26 was not qualified, has been published on the council website along with the Notice of Conclusion of Audit by the 30 September 2026 and was reported to the council meeting held on 12 October 2026 (minute ref 411).

CONCLUSION
I am satisfied this internal control objective has been met.

O. DIGITAL AND DATA COMPLIANCE

Internal audit requirement
The authority complied with laws, regulations and proper practices relating to digital and data compliance.

Audit findings
Following the 'light touch' approach in 2025/26 to this internal control objective and associated Governance Assertion 10, a more robust audit approach is being taken in 2026/27. The council should ensure it has read the guidance in the Practitioner's Guide in addition to noting the internal audit comments below.

Website
I was able to confirm that the council website contains a Privacy Notice and a Website Accessibility Statement. The Website Accessibility Statement correctly references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.2 AA and was last updated on 7 May 2026.

The council has an IT Policy published on its website which was last reviewed and approved by the council at the Finance & Delivery Committee meeting held on 1 September 2025. **Given the increased focus on this area by the External Auditor this year, I recommend that the IT Policy is reviewed again before 31 March 2027 to demonstrate that the council keeps this under regular review.**

Email management and GDPR
It was noted the council has a generic email address on a domain owned by the council and has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

Data Protection

The SAPPP Practitioner's Guide contains the following regarding data protection:

5.124 To ensure compliance with data protection regulations, smaller authorities should:

- *Conduct regular data audits to identify what personal data is held, how it is used and make sure it is processed lawfully.*
- *Implement a Data Protection policy on data handling, storage and sharing.*
- *Provide regular training to ensure all staff and members are trained on data protection principles and practices.*
- *Secure data using appropriate technical and organisational measures to protect personal data from breaches.*

The RFO confirmed that the council has completed a data audit, and I was shown the detail of this. I recommend the data audit is published on the council website to provide confirmation that this has been completed.

The council has an Information & Data Protection policy which is published on the council website and was last adopted at the Finance & Delivery Committee meeting on 8 June 2026.

The RFO confirmed that the council has purchased a training package and that officers and councillors have been asked to undertake the GDPR and data protection training.

The council is reminded of the need to conduct regular training for all officers and all councillors on data protection principles and to be able to evidence this has been completed by 31 March 2027 to meet the requirements of this internal control objective.

CONCLUSION

I am satisfied this internal control objective has been met, **subject to completion of the data protection training for all officers and all councillors.**

P. TRUSTEESHIP

Internal audit requirement

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

CONCLUSION

The council has no trusts and the testing for this internal control objective is not applicable.

Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below. Where any are marked 'no', guidance is provided as to the corrective action required by the council before the year-end internal audit to achieve a positive response.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the year	✓		
B	This authority complied with its Finance 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	Cash payments were properly supported by receipts, all cash expenditure was approved, and VAT appropriately accounted for	✓		
G	Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.	To be tested at final internal audit		
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 cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	To be tested at final internal audit		
K	If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.			✓
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 the relevant legislation.	To be tested at final internal audit		
M	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	The authority has complied with laws, regulations and proper practices relating to digital and data compliance.	✓		
P	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly on andy@mulberrylas.co.uk

Yours sincerely



Andy Beams
Director Mulberry Local Authority Services Ltd

Internal Audit – Summary of recommendations

Audit Point	Internal Audit Findings	Council comments
B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	I recommend the monetary value of the de minimis limit mentioned in FR 5.14 is included at the next update of the Financial Regulations and based on the financial size of the council and experience of the Town Clerk/RFO, the council may wish to consider increasing the authorisation threshold in FR 5.14.	
O. DIGITAL AND DATA COMPLIANCE	Given the increased focus on this area by the External Auditor this year, I recommend that the IT Policy is reviewed again before 31 March 2027 to demonstrate that the council keeps this under regular review. The RFO confirmed that the council has completed a data audit, and I was shown the detail of this. I recommend the data audit is published on the council website to provide confirmation that this has been completed. The council is reminded of the need to conduct regular training for all officers and all councillors on data protection principles and to be able to evidence this has been completed by 31 March 2027 to meet the requirements of this internal control objective.	

Sevenoaks Town Council – 23rd November 2026

Freedom of Information Requests Received

Recommendation: To note the following Freedom of Information requests received:

Date received	Date responded	Topic	STC hours to compile information
20.10.26	22.19.26	List of allotments & their waiting lists.	1 hour
19.10.26	02.11.26	1. The total amount of town council money spent on the Stag, by financial year, separating revenue subsidy, capital works and any loan repayments. 2. The Stag's own income, by financial year, broken down by ticket sales, cinema, bar and catering, hire and any other category used in the accounts. 3. The Stag's operating surplus or deficit, by financial year. 4. Total attendance and the average percentage capacity sold, by financial year, separated between theatre performances and cinema screenings. 5. The share of the town council precept accounted for by the Stag, by financial year, and the equivalent cost per band D household. 6. Any external grant or subsidy received towards the Stag's running costs, by financial year and funder. Please cover the three most recent complete financial years (2023/24, 2024/25 and 2025/26) and 2026/27 to date, with each year shown separately.	1.5 hours

Agenda Item 11

Sevenoaks Town Council

23rd November 2026

2026 – 2027

The Mayor of Sevenoaks Councillor Victoria Granville
Dates for Mayoral Events

May/June 2026 Civic Service Armed Forces Day Tuesday 23rd June	**July 2026** Peppercorn Rent Ceremony Wednesday 8th July	**August 2026**
September 2026 Merchant Navy Day 3rd September Mayor's Garden Party 11 September	**October 2026**	**November 2026** Remembrance Day Sunday 8th November Armistice Day Wednesday 11th November
December 2026 Tree Planting Date TBA	**January 2027**	**February 2027** Mayors Concert at Stag Saturday 6th February Quiz Night Saturday 13th February
March 2027 International Women's Day Lunch Monday 8th March Commonwealth Day 10th March Tour of Knole House Wednesday 24th March	**April 2027** Mayor's Volunteers Thank You Reception Wednesday, 14th April	**May 2027** Mayor Making Monday 17th May

Follow the Mayor on Twitter @sevenoaksmayor