

18. Are asset values based on purchase cost net of VAT (where known)? Where detail of the purchase cost is unknown, asset values should be reported on the AGAR at the same value as in the previous year, except where new assets are acquired or disposed of.	Assets are included at purchase cost net of VAT.
19. Has the Council considered preparation of a photographic record of physical assets owned? Such a record would assist the smooth progress of any insurance claim or police investigation following either accidental or willful damage to Council property.	A full set of photos of all fixed assets was completed in 2017/18 and is updated when new fixed assets are purchased.
20. Where total funds exceeding £100,000 are held, the Council is now (w.e.f. 1 4 2018) legally required to develop and adopt annually a formal Investment Policy /Strategy. If applicable, please provide an electronic copy of the document and detail of the approving minute.	N/A.

Certified by Chairman: Thomas Broom

Date: 27/4/23

Name in full: Thomas Broom