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**MINUTES OF A MEETING OF THE FINANCE & GENERAL PURPOSES COMMITTEE MEETING HELD ON TUESDAY 8<sup>TH</sup> OCTOBER 2024 AT SHORTLANESEND VILLAGE HALL AT 7PM**

**AGENDA**

**133/2024 PRESENT: CLLR. D GREEN (CHAIRMAN), CLLR K LA BORDE (VICE CHAIRMAN), CLLR. A JONES, CLLR. W ROBINSON, CLLR I HOLROYD**

**Also present Mrs K J Harding – Clerk/RFO, 2 members of the public**

**134/2024 APOLOGIES: No apologies**

**135/2024. DECLARATIONS OF INTEREST**

**None**

**136/2024 To receive any declarations of interest or gifts of hospitality worth £50 or more**

**None**

**137/2024 .To receive and consider any written requests for dispensations in items on the agenda**

**None**

**138/2024 PUBLIC PARTICIPATION (10 MINUTES MAXIMUM, 3 MINUTES' MAXIMUM PER PERSON ON FINANCE & GENERAL PURPOSES MATTERS ONLY)**

**None**

**139/2024. RESPONSE TO 2024 EXTERNAL AUDIT.**



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## Continuation sheet for Section 3 - External Auditor's Report and Certificate 2023/24 in respect of

**Kenwyn Parish Council**

### External auditor report 2023/24

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

*The Smaller authority's reserves appear excessive as after accounting for the earmarked reserves, general reserves appear significantly higher than the Precept. smaller authority has no specific right to accumulate funds via the precept .*

*The smaller authority should ensure that it has regard to the level of reserves held when considering future precept requests. Any earmarked reserves should be considered and formally approved by the smaller authority.*

*The smaller authority have answered No to the assertions in the Annual Governance Statement. However the smaller authority has not complied with proper practices and published an explanation for these No answers on its website. Any No answers must be explained and published along with the completed AGAR.*

*The smaller authority have not stated a figure in Box 9 Fixed Assets for both the current and prior years. The authority must ensure Box 9 is correctly answered and agrees to accounting records. The authority should restate this figure in the following year to show the correct Fixed Assets balance for 2023/24.*

*The smaller authority has not provided an adequate explanation for the variance between the prior and current year values in Box 4 and Box 6 of Section 2*

Other matters not affecting our opinion which we draw to the attention of the authority:

*The smaller authority has confirmed that it has not complied with governance assertion in Section 1, Box 1 as it failed to approve the AGAR before 1 July in accordance with the Accounts and Audit Regulations 2015 but it has provided the appointed auditor with an adequate explanation for non-compliance.*

*We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2024/25 for the exercise of public rights, since the period for the exercise of public rights did not include the first 10 working days of July. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2024/25 and ensure that it makes proper provision for the exercise of public rights during 2025/26.*

**The Clerk advised every point here had been as a direct result of 2023's administration whilst she was on long term sick leave. Members agreed and whilst no blame was being apportioned it was accepted this was what had gone badly wrong and led to this result at audit.**

**That the chair stated that " no blame should be apportioned for the content of this report as the Clerk was off with a life threatening illness and the members of the council did the best they could at the time with their limited knowledge and experience".**

It was agreed to open a new bank account for the Kenwyn Community Benefit Fund and put the current EMR amount in there. The Clerk pointed out this would not change the audit position on how much money was being held by KPC

It was agreed all audit documentation would now be published on the website.

The Clerk queried who she was managed by now, was it HR or the Full Council, she was told it was still the Full Council.

The incomplete Asset Register was discussed and the Clerk advised she was working on getting this up to date.

The Council voted unanimously to accept the audit report and do better going forward.

Proposed by: Cllr Jones Seconded by Cllr. Robinson

**140/2024. HOW KPC SPLIT THE KENWYN COMMUNITY FUND FROM KPC FUNDS.**

Already dealt with. Interest to be added to the amount held.

**141/2024. TO CONSIDER FUTURE PROJECTS AND REALLOCATE EARMARKED RESERVES AS REQUIRED OR CREATE NEW EARMARKED RESERVES**

- 3 year Plan needed
- Clerk advised the EMRs all needed looking at in depth.
- Further meeting to discuss again

**142/2024. TO CONSIDER THE FINANCIAL REPORT POWERPOINT PRODUCED BY THE CLERK AND TO CONSIDER THE BUDGETARY REQUIREMENTS FOR 2025/2026 INCLUDING THE ANNUAL REVIEW OF THE SALARY BUDGETS AND TO CONSIDER EXTRA BUDGETARY REQUIREMENTS INCLUDING FOR ASSISTANT TOWN CLERK S100A LOCAL GOVERNMENT ACT 1972 THE PRESS AND PUBLIC WILL BE EXCLUDED FROM THE DISCUSSION BASED ON THE LIKELY DISCLOSURE OF EXEMPT INFORMATION UNDER THE LOCAL GOVERNMENT ACT – MAY APPLY FOR PART OF THIS ITEM**

Deferred until a meeting of the full council could be held to discuss the future.

**143/2024. TO APPROVE THE LIST OF DUE PAYMENTS WHICH ARISE ON A REGULAR BASIS AS THE RESULT OF A CONTINUING CONTRACT, STATUTORY DUTY, OR OBLIGATION INCLUDING SALARIES, PAYE AND NI, AND REGULAR MAINTENANCE CONTRACTS AND THE LIKE FOR WHICH THE COUNCIL AUTHORISES PAYMENT FOR THE YEAR PROVIDED THAT THE REQUIREMENTS OF FINANCIAL REGULATION 4 (BUDGETARY CONTROLS) ARE ADHERED TO**

**RESOLVED: TO APPROVE THE LIST OF DUE PAYMENTS WHICH ARISE ON A REGULAR BASIS AS THE RESULT OF A CONTINUING CONTRACT, STATUTORY DUTY, OR OBLIGATION INCLUDING SALARIES, PAYE AND NI, AND REGULAR MAINTENANCE CONTRACTS AND THE LIKE FOR WHICH THE COUNCIL AUTHORISES PAYMENT FOR THE YEAR PROVIDED THAT THE**

**REQUIREMENTS OF FINANCIAL REGULATION 4 (BUDGETARY CONTROLS) ARE ADHERED TO TO APPROVE THE ONGOING USE OF BACS TO PAY MONTHLY SALARIES AND ALL PAYMENTS WHERE POSSIBLE. 12.TO CONTINUE USING ELECTRONIC PAYMENTS VIA UNITY BANK FOR 2025/2026**

**TO APPROVE THE USE OF A DIRECT DEBIT AND VARIABLE DIRECT DEBIT AS THE PAYMENT METHOD FOR UTILITY SUPPLIES (ENERGY, TELEPHONE AND WATER), IT SUBSCRIPTIONS, STORAGE CONTAINER RENTAL AND TRADE WASTE COLLECTION**

**Proposed by: Cllr. La Borde**

**Seconded by: Cllr. Holroyd**

**Vote: unanimous**

**144/2024 TO REVIEW THE HIRE RATES FOR SHORTLANESSEND VILLAGE HALL FOR 2025/2026**

**Deferred – noted a lot od 2023/24 information is missing.**

**145/2024 TO REVIEW THE EFFECTIVENESS OF THE CURRENT SYSTEM OF INTERNAL CONTROL AND ENSURE IT IS IN ACCORDANCE WITH PROPER PRACTICES (TO MEET AUDIT REGULATIONS)**

**Resolved: TO AGREE THE EFFECTIVENESS OF THE CURRENT SYSTEM OF INTERNAL CONTROL AND ENSURE IT IS IN ACCORDANCE WITH PROPER PRACTICES (TO MEET AUDIT REGULATIONS)**

**Proposed by: Cllr. Robinson**

**Seconded by: Cllr. Holroyd**

**Vote: unanimous**

**146/2024. TO AGREE TO MOVE MONEY FROM THE GENERAL FUND INTO EARMARKED RESERVES AS RECOMMENDED BY THE CLERK IN ORDER TO ADHERE TO POLICY ON LEVEL OF FREE RESERVES**

**Deferred to next meeting**

**147/2024. TO AGREE AND APPROVE THE CURRENT ASSET REGISTER**  
Previously discussed

**148/2024. OVERPAYMENT TO CLERK DURING SICK LEAVE 2023 – CLLR LA BORDE**

Deferred to the Employment Committee

**149/2024 TO PUT TOGETHER A PROPOSED BUDGET AND PRECEPT AMOUNT FOR 2025/2026 - S100A LOCAL GOVERNMENT ACT 1972 THE PRESS AND PUBLIC WILL BE EXCLUDED FROM THE DISCUSSION BASED ON THE LIKELY DISCLOSURE OF EXEMPT INFORMATION UNDER THE LOCAL GOVERNMENT ACT – MAY APPLY FOR PART OF THIS ITEM**

Deferred

**150/2024 TO CONSIDER AND ADOPT THE RISK ASSESSMENTS FOR 2024-2025 & 2025-2026**

**RESOLVED TO ADOPT THE RISK ASSESSMENTS FOR 2024-2025 & 2025-2026 WITH SOME AMENDMENTS INCLUDING THE REQUIREMENT FOR A SCHEDULE OF WORK FOR THE INSPECTIONS. THAT IS THAT A COUNCIL EMPLOYEE WILL COMPLETE THE MONTHLY INSPECTIONS AND AN OUTSIDE ORGANISATION WILL COMPLETE THE ANNUAL INSPECTIONS.**

Proposed by: Cllr. La Borde

Seconded by: Clrr. Jones

Vote: unanimous

**151/2024. ANY OTHER ITEM THE CHAIRMAN DEEMS AS URGENT**

None

**The meeting closed at 8.11pm**