

Harrietsham Parish Council
Finance and General Purposes Committee
Minutes of meeting held on Thursday 17th April 2025 at 7:30pm

1. Present: Cllrs Dean, Luck, Roots and M Cuerden (RFO/Amenity Manager)

Apologies: Cllr T Sams

Members of the public: None

In the absence of the Chairman (Cllr Sams), Cllr Dean proposed that Cllr Roots chair the meeting, seconded by Cllr Luck.

2. Disclosures: None.

3. Minutes of the last meeting: (16th January 2025) were approved at a following Council meeting. Another set was signed for our records.

4. Review of 2024/25 accounts. The RFO explained that the accounts had now been audited by our Internal Auditor, who had expressed his general satisfaction with the figures and the manner in which the council is run. This year-end audit also meant that there was no need for the usual "Confirmation of Bank Balances", as these had already been independantly confirmed. He then quickly reviewed the accounts, particularly noting that both income and expenditure had exceeded budgte, but in both cases only by a small amount (excluding the New Burial Ground spend, which was coming from Reserves). He answered questions as they arose.

5. Internal Audit Report: A copy had been circulated previously. The auditor had found three minor issues to comment on:

* The Cambridge Building Society pay their interest once a year, at the end of December. They were therefore contacted at the start of January to get the interest figure and the new balance. It was then assumed that these were the final figures, so weren't subsequently checked. It turned out that they had subsequently closed the account, paid some interest, and then moved the money into another account - amounting to just a change of account name. This meant that there was an extra £43.08 - which was corrected before the books were closed for the year. As the RFO observed, "Moral: Never assume anything!"

* The auditor picked up on a discrepancy between clauses in the Standing Orders and Financial Regulations. He has cast it as a simple case of having two different numbers, but on re-reading the relevant part of the Financial Regulations, the RFO suspects it is more of a typographical error or error in cut-and-paste. As things stand, for larger contracts, the Financial Regulations don't really make sense! We are, however, shortly going to be re-adopting both documents as fresh templates have been issued, so we can deal with the matter then.

* Finally, the auditor spotted a minor technical matter to do with the way salaries for part-time staff are calculated, (being all to do with NALC changing the definition of a year from 52 weeks to 52.143 weeks). Affecting only the RFO and the Warden, the figures have been recalculated, with the result that the RFO is owed back-pay of £24.96 and the Warden £36.50 arising from 2024/25.

The RFO went on to say that the auditor had indicated that he was prepared to continue doing audits for at least another year, and asked if we were happy to continue using Auditing Solutions. Councillors confirmed they were, proposed Cllr Luck, seconded Cllr Dean, all in favour.

6. Annual Governance Statement: The RFO read through each question on the statement in turn, and councillors agreed that all could be answered in the affirmative.

7. FY2425 Accounting Statement: The RFO then went through the accounting statement for the year, pointing out that they are, basically, just a summary of the accounts already audited and confirmed.

8. Any other audit or AGAR matters: There were no further questions or comments arising. The RFO then asked if councillors were happy to accept, in one go, the accounts, internal audit report and all related AGAR paperwork. Councillors were happy to do so, and approved all, proposed Cllr Luck, seconded Cllr Dean, all in favour.

9. Update on Open Spaces: The RFO explained that the Village Hall grounds maintenance contract had fallen due, and the proposed renewal price had been high. He had asked the council's contractor for the Medical Centre – being on the same plot of land – to give us a price, which had been much lower. The RFO had therefore asked him to take over the contract, and add the cost to the council's bill for the existing contract. This could then be apportioned, and the hall's share taken from the existing budget provision within our accounts.

10. Date of next meeting – Thursday 10th July 2025 at 7:30pm.

Meeting closed at 8:00pm.