

**Harrietsham Parish Council**  
**Finance and General Purposes Committee**  
**Minutes of meeting held on Thursday 23rd April 2026 at 7:30pm**

**1. Present:** Cllrs T Sams (Chair), Brown, Dean, Luck, Roots and M Cuerden (RFO/Amenity Manager)  
**Apologies:** None  
Members of the public: None

**2. Disclosures:** None

**3. Minutes of the last meeting:** (8th January 2026) were approved at the following Council meeting. Another set was signed for our records.

**4. Review of 2025/26 accounts.** The RFO explained that we had now completed year-end, and presented the final accounts to the Committee. Following a review of both income and expenditure items, answering a few questions as they arose, the Committee declared itself satisfied with the accounts.

A question was asked by councillors following the clerk raising the question of the need to change from Receipts & Payments to Income & Expenditure as an accounting method, due to the turnover exceeding 200k.

The RFO commented that having discussed the matter with the Internal Auditor, both had concluded that there were no changes necessary.

We would need to watch out for any transactional carry-over from one year to the next. The rules say that we need not worry about either transactions that are annual events, and therefore back-to-back, or where the values are “insignificant” – but no-one seems to define what that actually is. If this were applied to insurance, for example, firstly it is an annual event, but if it weren't, the value carried over would be around £360, which the auditor felt was insignificant in the context of over £200,000. Taking 2025/26 as an example, the only transaction that would have caused a problem was the deposit on the village sign work – which could easily have been avoided by delaying payment by five days.

**5. Internal Audit:** The RFO reported that the Internal Auditor had concluded his audit, with no problems found, or recommendations made. It was yet another clean bill of health for the finances and general governance of the council.

**6. Annual Governance Statement:** The RFO went through all the points of the Statement in turn, having first pointed out that most are covered either by the internal audit or by our own working practices. Following a short debate, it was unanimously agreed that the Committee **Recommend to Council** that all the statements should be answered in the affirmative.

**7. Accounting Statements:** The RFO explained that these are drawn directly from the accounts summaries previously considered, and the figures have been agreed by Internal Audit – the Committee therefore unanimously agreed to **Recommend to Council** that the accounting statements be accepted as they stood.

**8. Other matters arising from the Audit and AGAR process:** The RFO noted that the only other matter was to appoint an auditor for the current (FY26/27) year. It was agreed to re-appoint Auditing Solutions as internal auditor for the year in question – Proposed Cllr Roots, seconded Cllr Dean, all in favour.

**9. Date of next meeting** – Thursday 9th July 2026 at 7:30pm.

Meeting closed at 8:15pm.