

MINUTES of the FINANCE COMMITTEE MEETING of the St. Enoder Parish Council held on **Tuesday 14th October 2025 Summercourt New Memorial Hall at 7.30pm.**

PRESENT: Cllrs Hearl, Hook & Cole (Committee) Cllrs Wimberley & Cowburn (Ex-Officio).

ALSO PRESENT: Cllrs Beardwell, Johns & Kessell.

APOLOGIES: Cllrs P Cocks, M Bunyan,

25/F07 Election of Committee Chairman & Vice Chairman for the municipal year.

Proposal by Cllr Hearl, Cllr Cole is Finance Committee Chairman for the municipal year, seconded Cllr Hook, carried.

It was **resolved** Cllr Cole is Finance Committee Chairman for the forthcoming municipal year.

Proposal by Cllr Cole, Cllr Hook is Finance Committee Vice-Chairman for the municipal year, seconded Cllr Hearl, carried.

It was **resolved** Cllr Hook is Finance Committee Vice-Chairman for the forthcoming municipal year.

25/F08 Declarations of Interests & to issue Dispensations

None

25/F09 Minutes of the Finance Committee Meeting of 11th February 2025 to be approved.

Proposal by Cllr Cole to approve the minutes of 11th February 2025, seconded Cllr Wimberley, unanimous.

It was **resolved** that the minutes of the Finance Committee meeting of 11th February 2025 be signed as a true and correct record.

25/F10 Matters Arising

a. None

25/F11 Annual Review of Fees: Burial fees, Recreation Ground fees and Allotment rents. To review and make recommendations to Full Council.

Burial Fees circulated with meeting papers.

Proposal by Cllr Hearl to recommend to Full Council the burial fees increase from 1st April 2026 as per attached sheet, seconded Cllr Cowburn, unanimous.

The above was duly **resolved**, attached as Appendix 1.

Playing Fields rents are peppercorn to prevent VAT implications.

Proposal by Cllr Hearl to recommend to Full Council all Playing Field rents remain at £1 peppercorn rent from 1st April 2026, seconded Cllr Cowburn, unanimous.

The above was duly **resolved**.

Currently allotment fees are £60 for a large top plot and £45 for the smaller bottom plots, some plots are split in half and charged respectively. All plots are taken, although Clerk is still chasing some rents, so this could change. Small waiting list of approx. 3 people.

Proposal by Cllr Hearl to recommend to Full Council Allotment fees stay the same from 1st April 2026, seconded Cllr Cowburn, unanimous.

The above was duly **resolved**.

Recommendations:

Burial fees increased from 1st April 2026 as per sheet (attached as Appendix 1)

Playing Field rents remain at £1 peppercorn rent for 2026.

Allotment fees remain unchanged for 2026.

25/F12 Annual Review of Employees' Salaries & Expenses: Clerk, Handymen & Toilet Operative- to review and make recommendation to Full Council.
Salaries and expenses considered and duly **resolved**.

25/F13 Appoint internal auditor.

Current Auditor is Aalgaardrenshaw.

Proposal by Cllr Cole to recommend to Full Council to reappoint Aalgaardrenshaw, seconded Cllr Cowburn, unanimous.

The above was duly **resolved**.

Recommendation:

Aalgaardrenshaw is re-appointed as St Enoder Parish Council's Internal Auditor.

25/F14 Review of effectiveness of internal audit, to adopt Statement of Internal Control.

Internal Control Statement circulated with the agenda.

Proposal by Cllr Hearl to approve review of Internal Control/ recommend to Full Council to adopt Internal Control Statement as written and approve the effectiveness Audit, seconded Cllr Cowburn, unanimous.

The above was duly **resolved**.

Recommendation:

To adopt Internal Control Statement as written and approve the effectiveness Audit.

25/F15 Risk Assessment-to review risk and to ensure adequately insured.

Risk Assessment circulated with the agenda, along with asset register & insurance schedule.

Proposal by Cllr Cowburn to recommend to Full Council to note and approve the risk assessments and asset register, and confirm adequately insured, seconded Cllr Hook, unanimous.

The above was duly **resolved**.

Recommendation:

To note and approve the risk assessments and asset register, and confirm adequately insured.

25/F16 To complete Internal Control checks and resolving up to date.

Cllrs have access to the bank account to verify bank reconciliation which the Clerk supplies monthly. Invoices are checked monthly by a Cllr against the list supplied to Full Council for authorisation. Clerk produced bank statements and bank reconciliation.

Clerk produced cashbook with list of allotment rents received to date, along with Cemetery receipts.

Proposal by Cllr Hook all Internal Control checks up to date and bank reconciliation signed, seconded Cllr Cowburn, carried.

The above was duly **resolved**.

There being no further business the meeting was closed at 8.10pm.

Signed : (Chairman) (Dated)

Appendix 1

The fees indicated for the various heads of items 1 and 2 do not include the digging of the grave;

Part 1. EXCLUSIVE RIGHTS OF BURIAL

1.	For the exclusive right of burial :-		
i.	For an earthen grave for a child under 18 years	FREE	
ii.	In an earthen grave 7' 6" by 3' 6" in a site taken in rotation	£220	
iii.	In an earthen grave 7' 6" by 3' 6" in a site selected out of rotation	£315	
2.	For the exclusive right of burial of cremated remains,		
i.	In a cremation plot 2' by 1' 6" in a site taken in rotation	£135	
ii.	In a cremation plot 2' by 1' 6" in a site selected out of rotation	£170	
3.	Transfer of Exclusive Right of Burial	£40	

Part 2. INTERMENTS

1.	For the interment in a grave where an exclusive right of burial has been granted:-		
i.	Child whose age at the time of death is under 18 years	FREE	
ii.	Person whose age at the time of death exceeds 18 years	£200	
2.	For the interment of cremated remains in a grave/cremation plot where an exclusive right of burial has been granted.	£80	

Part 3. MONUMENTS, GRAVESTONES, TABLETS AND INSCRIPTIONS

For the right to erect on a grave/cremation plot where the exclusive right of burial has been granted:-

1.	A headstone, not exceeding 4' in height, 2' 6" wide	£90	
2.	Kerb stones, on any grave space, not exceeding 6' 6" by 2' 6"	£90	
3.	A desk-top memorial, on any cremation plot, not exceeding 2' by 1' 6" and 1' high	£90	

The fees indicated for the various heads of Part 3 include the first inscription.

4.	Each additional inscription after the first	£40	
5.	Cemetery Record Search Fees	£40 per hour (pro-rata)	