MINUTES of the **FINANCE COMMITTEE MEETING** of the St. Enoder Parish Council held on **Tuesday 20th October 2026 Summercourt New Memorial Hall at 7.30pm.**

PRESENT: Cllrs Cocks, Johns, Cole (Committee) & Cllrs Wimberley (Ex-Officio).

APOLOGIES: Cllrs Shaw,

26/F06 Election of Committee Chairman & Vice Chairman for the municipal year.

Proposal by Cllr Wimberley, Cllr Cole is Finance Committee Chairman for the municipal year, seconded Cllr Cocks, carried.
It was **resolved** Cllr Cole is Finance Committee Chairman for the forthcoming municipal year.
Proposal by Cllr Wimberley ,Cllr Johns is Finance Committee Vice-Chairman for the municipal year, seconded Cllr Cole, carried.
It was **resolved** Cllr Cole is Finance Committee and Cllr Johns is Vice-Chairman for the forthcoming municipal year.

26/F07 Declarations of Interests & to issue Dispensations

None

26/F08 Minutes of the Finance Committee Meeting of 13th January 2026 to be approved.

Proposal by Cllr Wimberley to approve the minutes of 13th January 2026, seconded Cllr Cocks, unanimous.
It was **resolved** that the minutes of the Finance Committee meeting of 13th January 2026 be signed as a true and correct record.

26/F09 Matters Arising

a. None

26/F10 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 Cocks, to recommend to Full Council the burial fees from 1st April 2027 will remain unchanged, seconded Cllr Johns, unanimous.
The above was duly **resolved**.

Playing Fields rents are peppercorn to prevent VAT implications.
Proposal by Cllr Cole to recommend to Full Council all Playing Field rents remain at £1 peppercorn rent from 1st April 2027, seconded Cllr Johns, unanimous.
The above was duly **resolved.**

Currently allotment fees are £60 for a large top plot (St Columb Road) and £45 for the smaller bottom plots (St Columb Road), some plots are split in half and charged respectively. Indian Queens allotments are all charged at £45. Two plots remain to be rented out.
Proposal by Cllr Johns to recommend to Full Council Allotment fees rise from 1st April 2027, Indian Queens £48 per plot, St Columb Road Plots from £60.00 to £64.00, £30.00 (Half plots) £32.00 and £45.00 to £48.00 seconded Cllr Cocks, unanimous.

The above was duly **resolved**.

Recommendations:

Burial fees stay unchanged from 1st April 2027.

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

Allotment fees increase for 2027 to £64.00 for bigger plots, £32.00 for half plots and £48.00 for the smaller plots. There is a current waiting list.

26/F11 Annual Review of Employees' Salaries & Expenses:

Clerk, Handymen & Toilet Operative to review and make recommendations to Full Council Salaries and expenses considered and above was duly **resolved.**

26/F12 Review of effectiveness of internal audit, to adopt Statement of Internal Control.

Internal Control Statement circulated with the agenda.

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

The above was duly **resolved.**

Recommendation:

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

26/F12 Risk Assessment-to review risk and to ensure adequately insured.

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

Clerk to find out about Legionellosis cover.

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

The above was duly **resolved.**

Recommendation:

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

25/F13 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 Cole all Internal Control checks up to date and bank reconciliation agreed, seconded Cllr Johns, carried.

The above was duly **resolved.**

There being no further business the meeting was closed at 7.55pm.

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 18years	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)	