

## SANDGATE PARISH COUNCIL Minutes of a meeting of the Finance Committee held on Monday on 27th October 2025 at 6.30pm

Present: Chair: Simon Horton

Councillors: Hazel Barrett, Michael Fitch, Gary Fuller & Tim

Prater

**Clerk:** Gave Thomas

These Minutes will only be deemed to be a correct record of the meeting when approved and signed at the next meeting.

1. Apologies for absence: There were none

2. Declarations of Interest: None

**3. Minutes:** The minutes of the previous Finance Committee meeting on **22nd September 2025** were approved as a correct record.

Proposed by: Councillor Michael Fitch Seconded by: Councillor Tim Prater

Approved by all present

## 4. Monthly Finance Information

It was noted that the monthly finance reports had been circulated and that the bank reconciliation for the current month would be completed by the end of the week. The quarterly financial assessment had also been distributed, showing that 50.4% of the annual budget had been expended at the mid-year point. Members recognised that a degree of seasonality in expenditure occurs, with higher outgoings typically seen in January for items such as Christmas lighting, watering, and planting. It was further noted that a small number of budget areas had incurred higher-than-anticipated costs, particularly in relation to repairs at the toilet block. However, it is expected that with some coding adjustments and the reallocation of underspends in other budget headings, overall expenditure should remain broadly in line with projections.

Members agreed that the introduction of a standardised quarterly reporting format has been very helpful, and that with this now established, the Clerk will prepare and issue the next quarterly report accordingly.

## 5. PWLB

It was noted that the **PWLB spreadsheet** had not been reviewed recently. The **recently received income** will now be added, and any **new bonds identified and recorded** to ensure the information remains accurate and up to date.

## 6. 2025/26 AGAR-To receive the comments of the external auditor

It was noted that the Annual Governance and Accountability Return (AGAR) had been circulated to members, together with the external auditor's feedback. The auditor had raised several procedural points for consideration.

One issue related to the timing of the publication of the AGAR, noting that while the Full Council meeting to approve the AGAR took place on a Tuesday, the document was not published until the Thursday. Members observed that the Clerk is part-time and does not work on Wednesdays, and

Chair's initials and date

therefore the posting took place at the earliest reasonable opportunity. Under Regulation 15(2) of the *Accounts and Audit Regulations 2015*, the requirement is that the AGAR be published "as soon as reasonably possible after approval", and the Council is therefore satisfied that the statutory duty was met. The Clerk will confirm this interpretation and respond formally to the auditor.

It was further noted that the auditor had commented on the non-disclosure of individual staff pay and salary increases within the Council's minutes. The Council's established policy is that individual staff members are not named in relation to salary matters, in accordance with data protection principles and accepted employment confidentiality standards under the *Data Protection Act 2018*. The auditors also suggested that staff pay should be aligned with the NALC salary scale, whereas Sandgate Parish Council has adopted a local pay structure reflecting the Clerk's dual role as Parish Clerk and Librarian — a combined post not directly comparable with other local authority or parish roles. The Clerk will review this matter and provide supporting evidence regarding the unique nature of the position.

It was agreed that the Council will prepare a formal response to the external auditor, addressing each of the points raised and setting out the Council's reasoning and compliance with the relevant legal parameters.

- 7. Correspondence: There was none
- **8. Information:** There was none.
- 9. Date of next meeting: 17th November 2025

Signed by Chair of Finance Committee	Dated
Signed of chair of thinking committee	Barea