



## **Treverbyn Parish Council**

### **Clerk's Financial Report 2024/25**

I am pleased to present the Clerk's Financial Report for Treverbyn Parish Council for the financial year ending 31st March 2025.

This has been a productive and progressive year for the Council. Members have continued to work collaboratively to support the needs of the parish, deliver key services, and ensure the Council remains responsive to local priorities. Throughout the year, there has been a strong focus on effective governance, sound financial management, and the continued delivery of services for residents.

I took up the role of Parish Clerk in January 2025, towards the end of the financial year. Since then, and particularly from 1st April 2025 onwards, work has been undertaken to review existing procedures and introduce a number of improvements aimed at strengthening administrative processes, financial controls, and overall compliance. This work will continue throughout the current financial year as part of an ongoing programme of improvement and modernisation.

#### Financial Overview

The Council began the 2024/25 financial year with reserves of £146,695 and closed the year with reserves of £139,870, reflecting a planned and controlled use of reserves to support service delivery and ongoing commitments.

During the year, the Council set a precept of £111,875, which remains its principal source of income. In addition, the Council received £31,495 in other income, including grants, fees, Section 106 and Community Infrastructure Levy (CIL) receipts, together with miscellaneous income. Total income for the year therefore amounted to £143,370.

Total expenditure for the year was £150,195. This included staffing costs comprising salaries, PAYE, National Insurance, and pension contributions, representing the full cost of employing staff to deliver Council services. Other expenditure totalled £47,109 and covered a broad range of operational, service delivery, and community-related costs.

The Council's asset base remains unchanged at £80,265, and the authority continues to operate without borrowing. Overall, reserves remain at a healthy and sustainable level, providing financial resilience and supporting the Council's ability to deliver future priorities.

### Governance and Administration

The Council has continued to fulfil its statutory duties and responsibilities throughout the year. Regular meetings have been held, and decisions have been taken in accordance with established procedures and governance requirements.

Following my appointment, a review of governance and administrative arrangements has been undertaken to ensure that systems remain robust, transparent, and fit for purpose. A number of improvements have already been implemented, with further refinements planned during the coming year to build upon this work.

The Annual Governance and Accountability Return (AGAR) for 2024/25 has been completed, approved by the Council, and published in line with regulatory requirements. The external auditor has completed its review of the AGAR and, in doing so, considered the effectiveness of the Council's governance arrangements and supporting internal audit processes, providing assurance over the overall framework in place. Nevertheless, further improvements have been identified, and these will form part of the Council's continued development during 2025/26 and beyond.

As part of strengthening the Council's financial management arrangements, Aalgaard Renshaw has been appointed to undertake the 2025/26 internal audit, replacing the previous provider, Roy Sandey Accountants. In addition, payroll services have been transferred to Phillips Frith to ensure continued professional support in this area.

### Service Delivery and Community Support

Throughout the year, the Council has continued to provide and support a wide range of local services and initiatives. This includes the maintenance of Council assets, engagement with residents, and support for community groups and activities across the parish.

A significant area of work for the Council is the ongoing devolution programme from Cornwall Council. This represents a major step in bringing local assets under parish ownership and control, enabling more responsive, accountable, and locally driven management.

From the commencement of the 2024/25 financial year, two recreational grounds were successfully transferred to the Parish Council. Work is now well underway to progress the transfer of the remaining four sites under 'Phase one', which are expected to come into Council ownership during the 2026/27 financial year. This programme will remain a key priority and presents an important opportunity to enhance local facilities and community provision for residents.

### Looking Ahead

A full and detailed financial breakdown for the 2025/26 financial year will be presented at the 2027 Annual Parish Meeting.

For the 2026/27 financial year, the Council has set a precept of £210,000. This increase is primarily driven by the devolution of services and assets from Cornwall Council, particularly the transfer and ongoing management of recreational grounds within the parish.

As the Council assumes greater responsibility for these assets, additional funding is required to ensure they are properly maintained, managed, and improved for community use. This represents a positive step towards greater local control, enhanced accountability, and increased investment in parish facilities.

For a Band D property, the parish council element of council tax will be £74.61 per year, representing an increase of approximately 46p per week (around £1.99 per month). The Council has been mindful to ensure that this increase remains proportionate while enabling it to effectively deliver these expanded responsibilities.

#### What this means for residents

- Local recreational grounds managed directly by the Parish Council
- Greater ability to respond quickly to local issues and priorities
- Opportunities for improvement and investment in community facilities
- Enhanced local accountability and decision-making
- Continued delivery of services with a strong focus on value for money

Looking ahead, the Council will continue to focus on strengthening governance arrangements, improving financial processes, and ensuring that it remains well positioned to deliver effectively for the community.

#### Acknowledgements

I would like to thank the Chairman and all Members of the Council for their support since my appointment, and for their continued commitment and service throughout the year.

Mr Darren R. Hawken  
Parish Clerk  
Treverbyn Parish Council