

PENZANCE COUNCIL – 15 SEPTEMBER 2025**REPORT FOR DECISION****PUBLICATIONS SCHEME**

Our Culture	Our Decision Making	Our Environment	Our Money	Our People	Our Places	Our Resilience & Wellbeing
						
	✓					

Recommendation:

The revisions to the Publications Scheme, set out using tracked changes at Appendix 1 to this report, be approved and the document be adopted.

Background:

Penzance Council last adopted a Publication Scheme in 2019. While the policy fulfilled the broad principles of the Freedom of Information Act 2000, it did not follow the official model publication scheme as defined by the Information Commissioner's Office (ICO).

Under FOIA, public authorities must adopt and promote the ICO's model publication scheme, unedited, and publish a Guide to Information that details what is available, how it can be accessed, and whether any charges apply.

The revised Publications Scheme has been completed using the ICO's official template for Parish and Community Councils, updated with current organisational and website information, and cross-referenced with the Council's internal data map.

The new version improves accessibility and transparency for the public and ensures legal compliance with the FOIA. It includes clearly defined classes of information, linked access points, and an updated charges section.

Appendix 1 – Revised Publications Scheme

Cal Bagshaw
Corporate Services Manager



PENZANCE COUNCIL

Publications Scheme

CURRENT POLICY STATUS

Version:		Approving Body:	Full Council
Date:		Date of Approval:	
Responsible Officer:	Town Clerk	Minute Reference:	
Overview Committee:	Full Council	Review Date:	

VERSION HISTORY

DATE	VERSION	AUTHOR/EDITOR	COMMENTS
13/02/2017	1		
Sept 2025	2	CKB – Corporate Services Manager	Update in line with ICO requirements

REVIEW RECORD

DATE	TYPE OF REVIEW	COMPLETED BY
02/2019	Annual	Senior Admin Officer
2025	Update	Corporate Services manager

INTRODUCTION

[Penzance ~~Town~~ Council](#) is committed to making information available to the public as part of its normal business activities. This Publication Scheme sets out the classes of information the Council routinely holds and publishes, in line with the Information Commissioner's Office (ICO) model scheme. ~~This publication scheme commits an authority to make information available to the public as part of its normal business activities. The information covered is included in the classes of information mentioned below, where this information is held by the authority.~~

[To support openness and transparency, Penzance ~~Town~~ Council commits to the following:](#)

(v2) Approved and adopted by Town Council: 8 April 2019

Penzance CouncilPublication Scheme

- Routinely publishing or otherwise making available information it holds, in line with the classes of information set out in this scheme.
- Clearly identifying what information is held and how it fits within these categories.
- Making information accessible as a matter of course, in accordance with this scheme.
- Providing details on how published information can be accessed, to ensure it is easy to find and use.
- Regularly reviewing and updating the information it makes available under this scheme.
- Publishing a schedule of any fees associated with accessing routinely available information.
- Ensuring this publication scheme itself is publicly available.

Penzance Town Council is committed:

- ~~To proactively publish, or otherwise make available information which is held by the Council and falls within the classes set out below.~~
- ~~To specify the information that is held by the authority and falls within the classification below.~~
- ~~To proactively publish or otherwise make available as a matter of routine, information in line with the statements contained within the scheme.~~
- ~~To produce and publish the methods by which the specific information is made routinely available so that it can be easily identified and accessed by members of the public.~~
- ~~To review and update on a regular basis the information the authority makes available under this scheme.~~
- ~~To produce a schedule of any fees charged for access to information which is made proactively available.~~
- ~~To make this publication scheme available to the public.~~

Information to be published	How the information can be obtained	Cost	
Class 1 - Who we are and what we do (Organisational information, structures, locations and contacts) Current information only			
List of Council M members and their responsibilities as well a list of Council Committees	Website: https://www.penzance-tc.gov.uk/your-	Free	

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Penzance Council

Publication Scheme

	council/meet-your-councillors/	
Details of any representation on local public bodies	Available on website / request from the Town Council Office	Free
Postal and email address	Penlee Centre, Penlee Park, Penzance, TR18 4HE; info@penzance-tc.gov.uk	Free
Contact details for Parish Clerk and Council M members	Website: https://www.penzance-tc.gov.uk	Free
Location of main Council office and accessibility details	Penlee Centre, Penlee Park, Penzance, TR18 4HE – wheelchair accessible	Free
Staffing structure	Available on request of via the Town Council Website: https://www.penzance-tc.gov.uk/staffing-structure/	Free
Class 2 – What we spend and how we spend it		
(Financial information about projected and actual income and expenditure, procurement, contracts and financial audit)		
Current and previous financial year as a minimum		
Statement of accounts and internal audit report in the format included in the Annual Return form	Website: https://www.penzance-tc.gov.uk/annual-accounts-audits/ https://www.penzance-tc.gov.uk/documents/accounts/	Free
Finalised budget	Website: https://www.penzance-tc.gov.uk/annual-budgets/ https://www.penzance-tc.gov.uk/annual-budgets/	Free

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	tc.gov.uk/documents/budget/	
Precept	Website: https://www.penzance-tc.gov.uk/annual-budgets/https://www.penzance-tc.gov.uk/documents/precept/	Free
Borrowing Approval letter	Available on request from the Town Council Office	Free
All items of expenditure above £500 £100	Website: https://www.penzance-tc.gov.uk/quarterly-expenditure/https://www.penzance-tc.gov.uk/documents/payments-over-100/	Free
Financial Standing Orders and Financial Regulations	Website: https://www.penzance-tc.gov.uk/policies/https://www.penzance-tc.gov.uk/documents/financial-documents/	Free
Grants given and received	Website: https://www.penzance-tc.gov.uk/grants/https://www.penzance-tc.gov.uk/community-grants/	Free
List of current contracts awarded and value of contract	Website: https://www.penzance-tc.gov.uk/contracts-awarded/Available on request from the Town Council Office	Free
Members' allowances and expenses	Available on request from the Town Council Office	Free
<u>Annual Governance & Accountability Return</u>	Website: https://www.penzance-tc.gov.uk/annual-accounts-audits/	<u>Free (Website)</u> <u>Printed copy charges below</u>

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Penzance Council

Publication Scheme

	Available from the Council Office	
Class 3 – What our priorities are and how we are doing (Strategies and plans, performance indicators, audits, inspections and reviews) Current and previous year as a minimum Annual governance statement in format included in the Annual Return form		
	Website: https://www.penzance-tc.gov.uk/documents/accouunts/	Free
Parish-Neighbourhood Plan	www.pznp.co.uk	Free
Annual Report to Parish or Community Meeting	Website: https://www.penzance-tc.gov.uk/documents/annual-reports/	Free
Quality status	Local Council Award Scheme – 'Quality'?	Free
Local charters drawn up in accordance with DLUHC's Ministry of Housing, communities and Local Government guidelines	Not held	Free
Data Protection impact assessments (in full or summary format) or any other impact assessment	Available on request from the Town Council Office	Free
Class 4 – How we make decisions (Decision making processes and records of decisions) Current and previous council year as a minimum		
Timetable of meetings	Website: https://www.penzance-tc.gov.uk/your-council/meetings/	Free
Agendas of meetings	Website: https://www.penzance-tc.gov.uk/your-council/meetings/	Free
Minutes of meetings	Website: https://www.penzance-tc.gov.uk/your-council/meetings/	Free
Reports presented to council meetings	Website: https://www.penzance-tc.gov.uk/your-council/meetings/Avail	Free

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Publication Scheme

	able on request (excluding exempt material)	
Responses to consultation papers	Available on request?	Free
Responses to planning applications	Website: https://www.penzance-tc.gov.uk/your-council/meetings/included in meeting minutes, available online	Free
Bye-laws	Available on request?	Free
Class 5 – Our policies and procedures (Current written protocols, policies and procedures for delivering our services and responsibilities) Current information only		
Procedural standing orders	Website: https://www.penzance-tc.gov.uk/documents/governance-documents/	Free
Committee and sub-committee terms of reference	Website: https://www.penzance-tc.gov.uk/your-council/meetings/ https://www.penzance-tc.gov.uk/standing-orders/	Free
Delegated authority in respect of officers	Contained within Standing Orders and Scheme of Delegation (available on website and on request)	Free
Code of Conduct	Website: https://www.penzance-tc.gov.uk/documents/governance-documents/	Free
Policy statements	Website or available on request	Free
Equality and diversity policy	Website: https://www.penzance-tc.gov.uk/documents/policies/	Free
Health and safety policy	Available on request	Free
Recruitment policies and details of current vacancies	Vacancies posted on the website; policies available on request	Free

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Penzance CouncilPublication Scheme

Policies and procedures for handling requests for information	Website: https://www.penzance-tc.gov.uk/freedom-of-information/	Free
Complaints procedures	Website: https://www.penzance-tc.gov.uk/contact-us/	Free
Records management, personal data and access to information policies	Data map and associated policies available on request	Free
Class 6 – Lists and Registers		
Currently maintained lists and registers only.		
Information legally required to hold in publicly available registers	Available on request	Free
Assets register, including details of public land and building assets	Website: https://www.penzance-tc.gov.uk/documents/assets-register/	Free
Disclosure log indicating FOIA and EIR responses	Available on request	Free
Register of M members' interests	Website: https://www.cornwall.gov.uk	Free
Register of gifts and hospitality	Available on request	Free
Class 7 – The services we offer		
(Information about the services we offer, including leaflets, guidance and newsletters produced for the public and businesses)		
Current information only		
Allotments	Website: https://www.penzance-tc.gov.uk/allotments/	Free
Burial grounds and closed churchyards	Website: https://www.penzance-tc.gov.uk/burials/	Free
Community centres and village halls Community buildings	Available on request	Free

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Parks, playing fields and recreational facilities	Website: https://www.penzance-tc.gov.uk/parks/	Free
Seating, litter bins, clocks, memorials and lighting	Available on request	Free
Bus shelters	Available on request None held	Free
Markets	Website: https://www.penzance-tc.gov.uk/market-information/	Free
Public conveniences	Website: https://www.penzance-tc.gov.uk/public-toilets/	Free
Agency agreements	Available on request, if and when applicable	Free
Services for which we are entitled to recover a fee and details of those fees	Website: relevant pages or available on request	Free

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Commented [CS2]: None at this time, says "current only"

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Schedule of charges

This describes how the charges have been arrived at and should be published as part of the guide.

TYPE OF CHARGE	DESCRIPTION	BASIS OF CHARGE
Disbursement cost	Photocopying-Printing @ ..p per sheet (black & white) - Free	Actual cost * Cost absorbed by Town Council
	Photocopying-Printing @ ..p per sheet (colour) - Free	Actual cost Cost absorbed by town Council
	Postage	Actual cost of Royal Mail standard 2 nd class
Statutory Fee		In accordance with the relevant legislation (quote the actual statute)
Other		

* the actual cost incurred

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The classes of information will not generally include:

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Penzance CouncilPublication Scheme

- Information, the disclosure of which is prevented by law or exempt under the Freedom of Information Act, or is otherwise properly considered to be protected from disclosure.
- Information in draft format.
- Information that is no longer readily available as it is contained in files that have been placed in archive storage, or is difficult to access for similar reasons.

Charges which may be made for information published under this scheme

The purpose of this scheme is to make the maximum amount of information readily available at minimum inconvenience and cost to the public. Charges made by the Town Council for routinely published material will be justified and transparent and kept to a minimum.

Material which is published and accessed ~~on the website~~ will be provided free of charge.

Charges may be made for information subject to a charging regime specified by Parliament.

~~Charges may be made for actual disbursements incurred, such as:-~~

~~Photocopying~~

~~Postage and packaging~~

~~The costs directly incurred as a result of viewing information~~

~~Charges may also be made for information provided under this scheme where they are legally authorised, they are in all the circumstances, including the general principles of the right of access to information held by public authorities, justified and are in accordance with a published schedule or schedules of fees which is readily available to the public.~~

~~If a charge is to be made, confirmation of the payment due will be given before the information is provided. Payment may be requested prior to provision of the information.~~

GENERAL DATA PROTECTION REGULATIONS

Penzance Town Council has a legal duty to protect personal data under the General Data Protection Regulations 2018. The Council will carefully consider its responsibilities under the GDPR before releasing any personal data about living individuals, including current and former officers, current and former Council Members and users of the Council's services.

RESPONSIBILITIES

The Town Clerk is responsible for ensuring that any request for information is dealt with under the Act and in compliance with this policy. The Town Clerk is also responsible for good information handling practices and implementing records management policies and procedures.

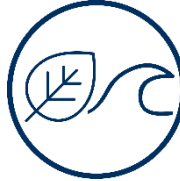
(v2) Approved and adopted by Town Council: 8 April
2019

Penzance Council

Publication Scheme

To make a request, please apply either by email to info@penzance-tc.gov.uk or by post to Penzance Town Council, Penlee Centre, Penlee Park, Penzance, TR18 4HE.

PENZANCE COUNCIL – 15 SEPTEMBER 2025**REPORT FOR DECISION****MAINTENANCE OF PENZANCE PROMENADE FLAGPOLES**

Our Culture	Our Decision Making	Our Environment	Our Money	Our People	Our Places	Our Resilience & Wellbeing
						
			✓	✓	✓	

Recommendation:

The remaining funds within the Banner Projects budget (4200/1) be utilised to purchase replacement parts for, and carry out the respective maintenance of, the flagpoles on Penzance promenade.

Background:

The promenade flagpoles are now approximately five years old. Penzance Council were required to fund a shortfall in Cornwall Council's project budget to install the promenade flagpoles, benches and pebbles.

The agreement was to fund the shortfall to ensure that the promenade refurbishment project maximised its potential and retained the ability to continue with the seasonal banner display on the promenade and improve the number of benches and pebble seats.

The "new" flagpoles are now showing a number of signs of early failure to some of the components. This is largely due to their proximity to the sea and the premature degradation that can occur if regular maintenance on moving parts and access doors is not undertaken.

Although Penzance Council were previously advised that the flagpoles came with a 10-year warranty, the supplier is now struggling to source replacement parts for the flagpoles.

Conversations are ongoing with the supplier and also with a local fabricator regarding the replacement parts.

The Banner Projects budget currently stands at £5,875.05

Ben Bros gall
Leisure and Amenities Manager

PENZANCE COUNCIL – 15 SEPTEMBER 2025**REPORT FOR DECISION****RESCISSION AND AMENDMENT TO RESOLUTION, APPROVAL OF JOB DESCRIPTIONS AND RECRUITMENT TO NEWLY ESTABLISHED POSTS**

Our Culture	Our Decision Making	Our Environment	Our Money	Our People	Our Places	Our Resilience & Wellbeing
						
✓				✓	✓	

Recommendation:

1. The following resolution, set out within Minute No. 9(a) – ‘Proposed Changes to Staffing Structure’, approved by the Finance and General Purposes Committee at its meeting held on 7 July 2025, be rescinded, namely:-

‘the staffing structure of Penzance Council be amended to include the following two, fixed term, part time, externally grant funded posts at Penlee House Gallery and Museum:-

- (i) *Curatorial Assistant (0.5 Full Time Equivalent)*
- (ii) *Audience Engagement Assistant (0.5 Full Time Equivalent)’*

2. The staffing structure of Penzance Council be amended to include the following two, fixed term, part time, externally grant funded posts at Penlee House Gallery and Museum:-

- (i) Curatorial Assistant (0.4 Full Time Equivalent) for a period of 2.5 years following its commencement.
- (ii) Audience Engagement Assistant (0.4 Full Time Equivalent) for a period of 2.5 years following its commencement.

3. Subject to (1.) and (2.) above, the role descriptions for the newly established part-time posts of Curatorial Assistant and Audience Engagement Assistant, as set out at Appendices 1 and 2 to this report, be noted and approved.
4. The salary for both, externally funded, posts be set at Spinal Column Point 6, currently set at £25,989 per annum (£10,536 pro rata), in line with the

conclusions of the job evaluation exercise undertaken by the Council's independent Human Resources partner.

5. The advertisement of, and recruitment to, said posts be approved in line with the proposed timescales set out within this report.

Background:

Penlee House is part of the Art Fund Going Places project, funded by National Lottery Heritage Fund. The Going Places project brings together partner museums from across the UK to stage touring exhibitions.

Funding includes the provision of two new part-time roles to support the requirements of Penlee House in delivering this project. At its meeting held on 7 July 2025, the Finance and General Purposes Committee resolved to change the staffing structure of the Penlee House Gallery and Museum by incorporating these two new posts. As a result, two new posts, Curatorial Assistant and Audience Engagement Assistant, have been developed for Penlee House which support the needs of the funded project.

However, when the initial report was presented to the Finance and General Purposes Committee the recommendation contained an error, in that it recommended that these posts be 0.5 full time equivalents, when they should have in fact been 0.4 full time equivalents (for a period of 2.5 years instead of 2 years). It is now therefore recommended that this resolution be rescinded and amended, as outlined above.

In any case, the job descriptions for the posts of Curatorial Assistant and Audience Engagement Assistant have now been job evaluated by the Council's independent human resources partner. The recommended salaries resulting from these evaluations are £25,989 per annum, or £10,536 pro rata, and will result in additional on-costs for pensions etc.

The post of Curatorial Assistant is due to be advertised for recruitment as soon as possible. This is so that the role may be filled, as close to December 2025 as possible, to support the requirements of preparation for the 'women artists' exhibition, opening in May 2026. As highlighted above, this is a 15-hour a week (two day) role for a period of 2.5 years.

Recruitment for the role of Audience Engagement Assistant will be advertised in Spring 2026, ready for a start date of May 2026. This is to facilitate the role beginning within the timescale of the development of the second exhibition, relating to childhood, opening in May 2028. Again this is a 15-hour a week (two day) role for a period of 2.5 years.

Appendix 1 – Curatorial Assistant Job Description

Appendix 2 – Audience Engagement Assistant Job Description

Verity Anthony

Director (maternity cover) / Visitor Experience & Retail Manager, Penlee House Gallery & Museum



**PENZANCE
COUNCIL**

PENLEE HOUSE
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Gallery & Museum
P E N Z A N C E

CURATORIAL ASSISTANT (PART-TIME) JOB DESCRIPTION

<u>Hours:</u>	15 hours per week Monday to Friday, including some evenings and weekends
<u>Functions:</u>	Curatorial, Interpretation, Promotional
<u>General purpose of post:</u>	To promote the use of Penlee House and its collections to the widest possible audience through the Going Places project
<u>Responsible to:</u>	Curator/Deputy Director
<u>Responsible with Curator/ Collections Officer for:</u>	Volunteers
<u>Salary</u>	SCP 6

1. To support delivery of the curatorial aspects of the Going Places project, including assisting with two exhibitions over the period 2026-2028:
 - Undertake research for object labels and interpretation for exhibitions
 - Assist with writing of interpretation text and object labels
 - Assisting with preparation of content for Bloomberg Connects app which will include working with volunteers
 - Assisting with collating environmental data to support loan conditions
 - Assist with technical aspects of exhibition preparation which may include object handling and installation of interpretation
 - Assist with condition checking of exhibition loans
 - Assist with documentation of outgoing loans for touring exhibitions
 - Assist with identifying priority works for a planned conservation audit of the Fine Art collection
 - Provide resources to Penlee House's Marketing Assistant and marketing colleagues in the Going Places network to support exhibition promotion
 - Liaise with curatorial colleagues at partner museums as required
2. To assist in supporting the Collections team in maintaining required standards of collections care and documentation:
 - Assist in collections care cleaning of stores and exhibition spaces (to protect objects)
 - Assist in monitoring of museum environment (temperature, lux levels, relative humidity)
 - Assist in collections documentation of loans in and acquisitions using Modes database
 - Assist with practical elements of collections documentation including photography and measurement of artworks and artefacts
 - Assist with research for public enquiries



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Gallery & Museum
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- Assisting with other projects, as required.
3. To assist the Learning team in developing their elements of the Going Places project supporting the delivery of the touring exhibitions
 - Assist with identifying themes for learning activities within the exhibition curation
 - Provide any required information about works in the exhibitions to the Learning team to support programming
 - Assist the learning team to produce family-friendly interpretation for the exhibitions as required
 4. To keep informed of and adhere to all relevant legislation and policies including Penlee House's Safeguarding Policy and Penzance Town Council's Health and Safety and Equal Opportunities policies
 5. To undertake any other duties as reasonably requested by the Director or Town Clerk



**PENZANCE
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PENLEE HOUSE
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Gallery & Museum
P E N Z A N C E

AUDIENCE ENGAGEMENT ASSISTANT (PART-TIME) JOB DESCRIPTION

<u>Hours:</u>	15 per week to include some evenings and weekends
<u>Functions:</u>	Educational, Promotional
<u>General purpose of post:</u>	To promote the use of Penlee House and its collections to the widest possible audience through the Going Places project
<u>Responsible to:</u>	Learning Officer, Curator/Deputy Director, Director
<u>Responsible with Learning Officer for:</u>	Freelance learning specialists, Volunteers
<u>Salary</u>	SCP 6

1. To enhance the visitor experience in the museum, through proactive engagement with audiences.
2. To help deliver the Going Places community engagement programme with Under 5s, their families, and Early Years settings, including:
 - Assisting the Learning Officer with liaising with Early Years settings and community groups.
 - Preparation and delivery of sessions for early years groups and families.
 - Helping with research into welcoming multigenerational groups to museums and the use of play in museums.
 - Helping with the development of interactives for a touring exhibition.
 - Assisting the Learning Officer with the marketing and evaluation of the Going Places programme, including updating databases.
 - Assisting the Learning Officer to collaborate with colleagues from the Going Places partner organisations.
3. To help deliver a range of other exciting and engaging programmes, activities and events for formal and informal learners (including families, young people and adults), including:
 - Preparation and delivery of family activities, including school holiday activities.
 - Assisting with the Under 5s programme.
 - Assisting with other projects, as required.
4. Liaise with and support freelance staff and volunteers involved in the delivery of programmes and events, when appropriate.
5. To provide support for the development monitor and maintain formal and informal educational materials and resources based around Penlee House's collections and exhibitions.
6. To assist the Learning Officer to develop, maintain and ensure adherence to Penlee House's education policies and procedures.



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PENLEE HOUSE
— ⊕ —
Gallery & Museum
P E N Z A N C E

7. To work with the Director and appropriate colleagues to assist with exhibitions, displays and special events.
8. To keep informed of and adhere to all relevant legislation and policies including Penlee House's Safeguarding Policy and Penzance Town Council's Health and Safety and Equal Opportunities policies.
9. To undertake any other duties as reasonably requested by the Curator/Deputy Director, Director or Town Clerk.

PENZANCE COUNCIL – 15 SEPTEMBER 2025

REPORT FOR DECISION

REPORT OF THE EXTERNAL AUDITOR FOR THE YEAR ENDING 31 MARCH 2025

Our Culture	Our Decision Making	Our Environment	Our Money	Our People	Our Places	Our Resilience & Wellbeing
						
	✓		✓			✓

Recommendation:

The report of the external auditor for financial year ended 31 March 2025, as set out at Appendix 1 to this report, be accepted.

Background:

The external auditors, BDO LLP, have concluded the external audit of the 2024/25 accounting statements.

Their responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with the National Audit Office's (NAO) *Auditor Guidance Note 02*

They have confirmed, based on their review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), that in their opinion the information in Sections 1 and 2 of the AGAR are in accordance with proper practices and no other matters have come to their attention which would give cause for concern that relevant legislation and regulatory requirements have not been met.

The Auditors did make a comment that on Section 2 of the AGAR, question 11a was left blank, which was the question *"The Council, as a body corporate, acts as sole trustee*

and is responsible for managing Trust funds or assets", the answer to this should have been ticked as "No", although 11b, with the question *"The figures in the account statements above exclude an Trust transactions"* had been ticked as "not applicable" anyway.

Finally, the Auditors also confirmed there are no other matters that need to be brought to the attention of the Council.

We have already:

- Produced a "Notice of conclusion of audit" which details the rights of inspection, in line with the statutory requirements.
- Published the "Notice" along with the certified AGAR (Sections 1, 2 & 3) on our website and published the "Notice" on the main noticeboard on Alverton Road (the deadline for this is the 30th September).

We will:

- Allow inspection/make copies of the AGAR, free of charge, to members of the public within the opening times of the Council offices stipulated on the "Notice".
- Ensure that Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication.

We have also paid BDO LLP's invoice for £2,940 (+ VAT), which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd for the level of income/expenditure of Penzance Council.

Appendix 1 – External Audit Report 2024/25

Cameron Sil
Finance Manager

Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of

EN Penzance Town Council TY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2024/25

Except for the matters reported below on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The AGAR was not accurately completed before submission for review:

- Question 11a has not been answered in the Accounting Statements however 11b has been answered as N/a. The answer in box 11a should have been No.

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

None

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

BDO LLP - Southampton

External Auditor Signature

DocuSigned by:

BDO LLP

SIGNATURE REQUIRED

467DFB746A8A428...

Date

20 August 2025/YYYY