Minutes of a meeting of the **GOVERNANCE AND AUDIT COMMITTEE** held in the Meeting Room 1, Council Offices, Priory Road, Spalding, on Thursday, 13 November 2025 at 6.30 pm.

PRESENT

M Geaney (Vice-Chairman, in the Chair)

C J T H Brewis A Harrison T Sneath

Apologies for absence were received from or on behalf of Councillors A C Beal and S-A Slade Gideon Charles Hall

In Attendance: The Assistant Director - Governance (Monitoring Officer), the Assistant Director - Finance (Section 151 Officer), the Director (KPMG), the Manager (KPMG), the Internal Audit Manager (Lincolnshire County Council) *virtual*, the Head of Finance Delivery – Technical and Corporate (PSPS), the Group Information Manager and Deputy Data Protection Officer, the Interim Treasury Manager (PSPS), the Head of Procurement and Contracts (PSPS) and the Democratic Services Officer.

Action By

25. DECLARATION OF INTERESTS

Cllr Brewis declared he was a Director of PSPS

26. MINUTES

Consideration was given to the minutes of the Governance and Audit meeting held on 11 September 2025.

Agreed:

That the minutes be signed by the Chairman as a correct record.

27. ACTIONS

Consideration was given to the responses to actions that arose from the 11 September 2025 Governance and Audit Committee meeting.

- Members referred to action 11 25/26, and queried progress on the skills audit. Members expressed the importance of identifying any gaps in skills and agreed that the audit would provide valuable insight
    - The Democratic Services Officer confirmed that the skills audit had been rescheduled and would be circulated during Quarter 3.

- Members referred to the response at action 17 25/26 and sought assurance that the waste collection service was working correctly. Issues had been noted in rural areas.
    - Assurance would be sought and a response reported back to the Committee.

- Members queried the allocation of £1.23 million funding and whether there were restrictions on its use.
- The Director of Finance (Section 151 Officer) responded that the funding was ring-fenced for recycling services, was already accounted for, and would be incorporated into the wider budget process. There were no concerns regarding its availability or compliance with requirements.

- Members considered unnecessary the automatic email responses from PSPS systems to meeting invitations and wished for this to be relayed.

- Members queried the timing of the Internal Audit report relating to insurance services.
    - The Internal Audit Manager confirmed that a follow-up review was underway and would be reported to the Committee in January 2026.

Agreed:

That the responses to actions be noted.

28. COUNTER FRAUD, BRIBERY & ANTI-CORRUPTION POLICY

Consideration was given to the report of the Director of Finance (Section 151 Officer) to update the Counter Fraud, Bribery and Corruption Policy for the Council and align the policy across the Partnership.

The report was introduced by the Director of Finance (Section 151 Officer) who confirmed that the document provided a comprehensive position, reflected the Council's duty to prevent fraud and corruption and aligned the policy across the Partnership.

Members considered the report and made the following comments:

- Members welcomed the inclusion of delegated authority for minor amendments, noting the importance of enabling swift

updates in response to legislative changes.

- Members queried the wording under Aims, suggesting that the 'we aim to' statement be strengthened to emphasise zero tolerance and a commitment to reducing fraud and losses to the minimum.
    - The Director of Finance (Section 151 Officer) agreed to review the wording to ensure robustness.

- Members referred to the Council's powers to prosecute fraud cases and queried whether such powers were utilised or if matters would always be referred to the police.
    - The Director of Finance (Section 151 Officer) responded that action would depend on the circumstances; some cases would be police matters, while others might be addressed through HR processes.

- Members requested that colour contrast in the policy document be improved for readability.
    - The Director of Finance (Section 151 Officer) agreed to consider this in future versions.

- Members queried whether managers were responding timely to approval requests raised through the procurement card system.
    - The Head of Finance Delivery – Technical and Corporate (PSPS) responded that an escalation process was in place to ensure compliance with transaction coding and approvals. Recent escalation emails indicated that the process was working effectively, although some managers had required reminders to approve transactions promptly.

Agreed:

1. That the Counter Fraud, Bribery and Corruption Policy be approved; and

2. That delegation to the S151 Officer to review and make minor amendments to the Policy to reflect changes in legislation, statutory guidance or contact detail, be approved.

29. DRAFT EXTERNAL AUDITOR'S YEAR END AUDIT PROGRESS REPORT FOR SOUTH HOLLAND DISTRICT COUNCIL 2024/25

Consideration was given to the External Auditor's Year End Audit Progress Report for South Holland District Council 2024/25 provided by KPMG.

The Director (KPMG) and the Manager (KPMG) attended for this item and provided members with the following report summary:

- That the audit was substantially complete, and that the Council was in a positive position compared to the prior year. A modified opinion would be issued pertaining to the opening balances of the prior year disclaimed audit opinion. No issues had been identified in the 2024/25 audit which would result in a modification to the audit opinion;
- That the disclaimer in the previous year's opinion was being addressed through additional assurance work, with the aim of removing it by the 2025/26 audit at the latest, subject to risk assessment and capacity;
- The audit opinion would be issued well before the backstop date of February 2026 and that no material issues had been identified that would impact the audit opinion;
- The following significant risks had been considered:
    - Valuation of land and buildings: testing of land and building valuations showed improvement from the prior year, although eight of forty assets lacked formal floor plans, representing £1.1m in value. While not material, this was flagged for management action. The risk relating to investment property valuation had been removed following a review of methodology and assumptions;
    - Management override of controls; and
    - Valuation of pension obligations: pension liability assumptions were assessed as balanced and within acceptable ranges;
- Seven non-significant control deficiencies were identified with progress made on prior-year recommendations; and
- The report included three uncorrected misstatements, none of which were material, and one corrected misstatement relating to gains and losses presentation. Various disclosure amendments had also been made.

Members considered the report and made the following comments:

- Members welcomed the improved position and commended officers for progress since the previous year.

- Members referred to page 13 of the report and sought clarification on the pension deficit trend and whether the triennial valuation indicated improvement.

- The Head of Finance Delivery – Technical and Corporate (PSPS) confirmed that the draft valuation results showed a favourable position, with a reduction in employer contribution rates anticipated.

- Members referred to the recommendation on the efficiency programme on page 24 of the report which was noted as 'not implemented', and queried the proposed actions to address this.
  - The Audit Manager (LCC) responded that:
    - The area would be revisited in Quarter 4 2025/26 and that a new audit was scheduled for that period; and
    - With reference to the controls, the following explanation was given:
      - First line controls: Management assurance;
      - Second line controls: External or peer reviews and governance oversight;
      - Third line controls: Internal or external audit functions.

- Members referred to page 31 of the report in respect of corrected audit misstatements and sought clarification on the adjustments made.
  - The Head of Finance Delivery – Technical and Corporate (PSPS) responded that:
    - That the issue noted related to gains and losses being shown as a total rather than broken down per asset. This had been corrected following analysis of individual assets. The error was presentational and did not affect the ledger, but adjustments were made to ensure accurate disclosure;
    - Other corrected misstatements included:
      - Related party disclosures: additional information had been added and corrections made;
      - Remuneration report: a single incident error had been identified and corrected:
      - Housing stock: minor discrepancies had been corrected;
      - Cash flow statement and Group cash flow: a presentational error for each had been corrected.

- Members referred to page 33 of the report regarding the management response on payments to suppliers and queried

how often payments were authorised without a corresponding purchase order.

- The Head of Finance Delivery – Technical and Corporate (PSPS) confirmed that:
  - The Council had implemented a 'No Purchase Order, No Pay' policy. Although figures were not available at the meeting, it was reported that there had been a significant increase in the number of purchase orders raised since the initiative was launched. Where invoices were received without a purchase order, the team had returned them to suppliers and requested that a valid purchase order be quoted before payment was processed.

- Members referred to page 35 of the report and queried the outstanding related party declarations.
  - The Assistant Director – Governance responded that three councillor forms remained outstanding and had been escalated to Group Leaders;
  - The Director (KPMG) added that alternative checks had been undertaken for one officer who had left the organisation.

- Members referred to page 38 of the draft report in respect of 'Control Deficiencies' and noted this included a recommendation relating to the valuation of buildings under depreciated replacement cost (DRC) where management had not accepted the recommendation. It was observed that, ordinarily, an explanation would be provided when recommendations were not accepted.
  - Director (KPMG) explained that, as the report was in draft form, management would be given time to provide a full response in the final version. Where recommendations had not been accepted, this was often due to differing professional opinions on valuation requirements. Extensive discussions had taken place and the points raised largely related to the audit trail supporting certain valuation decisions. Additional wording would be included in the final report to clarify the issue.

- Members referred to page 42 of the report queried whether the absence of floor plans posed a risk to valuation accuracy.
  - The Director (KPMG) confirmed that mitigating procedures had been applied and that management intended to complete the exercise by 2025/26.

        - Members acknowledged the national challenges around asset valuations and agreed that further improvements were required to reduce audit complexity.

- Members queried whether the Council ensured that sufficient conditions were attached when disposing of land to protect future interests and whether planning permission could be sought on garage plots to attract a higher sale value.
    - The Director of Finance (Section 151 Officer) advised that:
        - Each disposal was considered on its individual merits. Whilst covenants were not routinely applied, the Council would expect to secure value either through the sale price or by attaching conditions, as appropriate, where land had significant value; and
        - Merit was given to the suggestion to seek planning permission prior to disposal of garage plots.

- Members queried actions undertaken to strengthen accrual processes as noted at page 44 of the report.
    - The Head of Finance Delivery – Technical and Corporate (PSPS) advised that training had been delivered and would be repeated before year-end.

- Members referred to page 50 of the report and queried whether the £10,000 threshold referenced represented the total amount involved or multiple transactions below that value.
    - The Head of Finance Delivery – Technical and Corporate (PSPS) clarified that the figure related to individual transaction values and therefore any transactions under £10,000 were not disclosed as separate items.

Agreed:

That the draft External Auditor's Year-End Audit Progress Report be noted.

30. DRAFT EXTERNAL AUDITOR'S ANNUAL REPORT FOR SOUTH HOLLAND DISTRICT COUNCIL 2024/25

Consideration was given to draft External Auditor's Annual Report for South Holland District Council 2024/25 presented by KPMG.

The Director (KPMG) introduced the report which had been prepared in accordance with the National Audit Office Code of Practice and was required to be published alongside the Council's Annual Report.

The following points were highlighted:

- The report focused on the Council's arrangements for securing value for money across the following criteria: financial sustainability; governance; and improving economy, efficiency and effectiveness;
  - No significant risks or weaknesses had been identified in the Council's arrangements;
  - The Council demonstrated strong governance and financial planning, with effective monitoring of budgets and performance;
  - The report included observations for improvement, such as formalising efficiency programmes and enhancing fraud risk reporting; and
  - The Council's position represented a positive outcome compared to prior years.

Members considered the report and made the following comments:

- Members welcomed the findings and noted the improvement in governance and financial resilience.

- Members queried whether the efficiency savings programme was on track.
  - The Director of Finance (Section 151 Officer) confirmed that progress was being monitored through quarterly budget reports and that over half of the required savings had been identified, with further work ongoing.

- Members stressed the importance of maintaining robust fraud prevention measures.

- Members acknowledged KPMG's comments on the national context and the challenges faced by local authorities in sustaining financial stability.

Agreed:

That the draft External Auditor's Annual Report for South Holland District Council 2024/25 be noted.

31. FINANCIAL STATEMENTS 2024/25

Consideration was given to the report of the Director of Finance (Section 151 Officer) which sought the Committee's approval of the audited Financial Statements 2024/25 for publication.

The Head of Finance Delivery – Technical and Corporate (PSPS) introduced the report and provided the following context:

- No audit adjustments were required that affected the ledger; all findings were presentational and related to enhanced disclosures in line with KPMG's recommendations;
- The financial statements had been published as they stood to meet the agenda deadline, and final checks and balances were still being completed. Delegated authority was requested for the Section 151 Officer, in consultation with the Chairman, to approve any final amendments and sign the Letter of Representation;
- The Annual Governance Statement had already been approved by the Committee in July 2025;
- Two amendments were highlighted from the version included in the agenda pack:
    - Related Party Transactions: enhanced disclosure regarding Lincolnshire County Council, including the value of payments and receipts for 2024/25 and comparative figures for 2023/24; and
    - Housing Revenue Account (HRA) rent arrears outlined on page 99 of the report: the allowance for bad debts was incorrectly shown as £77,000 (the increase), whereas the correct figure was £569,000;
- A further correction was noted relating to HRA funding slippage, which had been misrepresented on the borrowing line. Positive figures were not permitted in this section, and this would be corrected in all relevant places.

Members considered the report and made the following comments:

- Members queried the absence of Quarter 4 performance data on page 8 of the report and asked whether there were any learning points from the red-rated indicators.
    - The Head of Finance Delivery – Technical and Corporate (PSPS) explained that the information was not available when the draft statements were produced; and
    - The Assistant Director – Governance confirmed that Corporate performance was reviewed quarterly by the Senior Leadership Team and reported to Cabinet, with actions taken where required.

- Members queried the increase in loans to Welland Homes.
    - The Head of Finance Delivery – Technical and Corporate (PSPS) confirmed that the transaction had been approved as part of the capital programme 2024/25.

- Members queried the apparent 20% increase in HRA rent arrears.
    - The Head of Finance Delivery – Technical and Corporate (PSPS) explained that the figure reflected the arrears added during 2024/25. The Assistant Director for Housing had confirmed that write-offs had not been undertaken since January 2024 which contributed to the increase. Recovery processes were in place, and the priority was to agree repayment plans with tenants.

- Members referred to page 21 of the report and queried the £36 million difference in net expenditure between 2023/24 and 2024/25
    - The Head of Finance Delivery – Technical and Corporate (PSPS) explained that the Comprehensive Income and Expenditure Statement reflected total accounting costs, including technical accounting entries such as revaluation adjustments and pension valuations, rather than actual cash expenditure.

- Members referred to page 66 of the report and sought further clarification on debtor balances and the impact of impairment figures.
    - The Head of Finance Delivery – Technical and Corporate (PSPS) confirmed that impairments represented bad debt provisions allocated to each debtor category. Variations between years were due to changes in outstanding debt levels rather than impairment methodology.

Agreed:

1) That the Financial Statements 2024/25 (Appendix 1) be approved;

2) That delegation to the Section 151 Officer, in consultation with the Chairman of the Committee, to approve any amendments if required, after the Committee date and prior to the official signing of the Financial Statements, be authorised; and

3) That delegation to the Section 151 Officer, in consultation with the Chairman of the Committee, to approve the letter of representation on its behalf once received from KPMG, be authorised.

32. 2025/26 MID-TERM TREASURY REPORT

Consideration was given to the report of the Director of Finance (Section 151 Officer) which provided members with an update on Treasury Management performance and activity to ensure that best practice was maintained.

The Interim Treasury Manager (PSPS) introduced the 2025/26 Mid-Term Treasury Report to members at Appendix 1, and the following main points were highlighted:

- The Council continued to operate a balanced revenue budget, ensuring cash flow was adequately planned and surplus funds invested with low-risk counterparties;
- The report was compliant with the CIPFA Code and outlined the primary requirements, including quarterly reporting and the mid-year update;
- Since publication of the report, updated Gross Domestic Product (GDP) figures had been announced, showing a slight reduction due to the impact of a cyber-attack on manufacturing;
- Current interest rate forecasts indicated that the Bank of England base rate would remain at 4%, with potential for a further cut in December;
- Capital expenditure was forecasted at £31.2m against an approved budget of £35.2m, with a borrowing requirement of £8.36m;
- The Council's overall Capital Financing Requirement was £92.7m, with external borrowing at £67.5m. Internal borrowing continued to be used where cost-effective;
- The Council had budgeted for £10m of additional HRA borrowing from September 2025, but this had not been required due to receipt of £14.9m in grant funding, which increased cash balances and delayed external borrowing;
- Borrowing costs were forecasted to be £2.3m against a budget of £2.6m, delivering a saving of approximately £200k;
- Investment balances at the end of Quarter 2 were £43m, compared to £23.6m at Quarter 1, reflecting the additional grant funding;
- Average investment return was 4.75%, with loans to Welland Homes achieving 4.29%;
- The net treasury position showed a favourable variance of

£430k at Quarter 2, with a forecast outturn variance of £1.15m; and
- No changes had been made to the Council's risk appetite during the period.

Members considered the report and made the following comments:

- Members welcomed the positive financial position and noted the impact of delayed borrowing on cost savings.

- Members queried whether the Council's risk appetite might change in light of falling interest rates.
    - The Interim Treasury Manager (PSPS) confirmed that the current approach remained appropriate and would be reviewed as part of the annual Treasury Management Strategy.

- Members queried the Handelsbanken account balance shown in the investment list at point 9 of Appendix 1.
    - The Interim Treasury Manager (PSPS) explained that the account remained open despite low balances to avoid delays if competitive rates were offered in future.

- Members commended the strong investment performance and noted the importance of maintaining flexibility in treasury operations.

Agreed:

That the report and treasury activity detailed in Appendix 1 be noted.

33. INFORMATION GOVERNANCE ANNUAL UPDATE 2024/25

Consideration was given to the report of the Group Information Manager and Deputy Data Protection Officer which advised members in respect to the Council's activity and compliance with Data Protection, Environmental Information Regulation and Freedom of Information requirements.

The Group Information Manager and Deputy Data Protection Officer introduced the report which included the following main points:

- 645 information requests were received during the year, with 74 under Environmental Information Regulation (EIR);

- 97% of requests were responded to within statutory deadlines, exceeding the Information Commissioners Office's (ICO) 'adequate' target of 90% and meeting the 'good' target of 95% for most months;
- Exemptions were applied to 135 requests, typically where information contained personal data or related to law enforcement. This demonstrated the Council's commitment to transparency while complying with legal requirements;
- 52 requests were refused because the information was already publicly available;
- 6 internal reviews were requested but the original decision was upheld in all cases;
- No complaints were referred to the ICO;
- Under Data Protection, 51 data incidents were reported, none resulting in harm or claims;
- 14 Subject Access Requests (SARs) were completed, with one invalid request;
- 155 third-party requests were processed, such as from HMRC, police and other councils, which ensured compliance before disclosure;
- The Information Governance team continued to monitor compliance, support data sharing arrangements, and undertake impact assessments where processing changes occurred. Risks were managed through operational risk registers; and
- The Council demonstrated transparency by publishing information and supporting public engagement through Access to Information regulations and the Transparency agenda.

Members considered the report and made the following comments:

- The Committee thanked the Information Governance team for achieving performance targets and maintaining compliance.

- Members asked whether any trends had been identified in FOI requests and whether this had identified appropriate action to be taken.
    - The Group Information Manager and Deputy Data Protection Officer advised that requests varied by local issues, with recent increases relating to waste collection and media enquiries. Where high volumes occurred, service managers were engaged to improve proactive publication.

- Members queried the timeliness of responses where

deadlines were missed.
    - The Group Information Manager and Deputy Data Protection Officer confirmed that of five late responses in October 2025, delays were only by one or two days. Longer delays were due to operational pressures and resource constraints.

- Members referred to point 2.2.4 of the report in respect of data incidents reported to the Data Protection Team and queried this indicated a need for additional training.
    - The Group Information Manager and Deputy Data Protection Officer explained that common breaches included letters sent to incorrect addresses and misdirected emails within the partnership. PSPS worked closely to identify root causes and lessons learned. Measures such as double verification were considered, but consideration of proportionality needed to prevail given the low impact of incidents.

- Members queried whether the auto-complete function in Outlook had been disabled to prevent misdirected emails.
    - The Group Information Manager and Deputy Data Protection Officer confirmed that the issue was reviewed regularly. Disablement of the feature was considered disproportionate except where repeated errors occurred, in which case it was switched off for individual users.

- Members queried when the Data Protection Policy would be reviewed.
    - The Group Information Manager and Deputy Data Protection Officer confirmed that it was scheduled for consideration by the Policy Development Panel in the next quarter.

Agreed:

That the report be noted.

34. ANNUAL GOVERNANCE STATEMENT – ACTION PLAN UPDATE

Consideration was given to the Annual Governance Statement - Action Plan update which provided a mid-year status report on actions arising from the Annual Governance Statement (AGS).

The Assistant Director – Governance introduced the action plan and provided the following updates:

- In respect of the action 'e*stablishing improved governance and processes to support the preparation of the 2026/27 budget and Mid Term Financial Strategy (MTFS)*':
  - A detailed report had previously been presented to the Committee outlining improvements implemented by the Section 151 Officer.

- In respect of the action: '*monitor the government's plans for remote meetings, proxy voting and standards arrangement and develop policies and procedures as appropriate'*:
  - Proposals relating to remote meetings and proxy voting were still under consideration nationally. Should legislation be introduced, local arrangements would be determined by the Council; and
  - Since publication of the document, the government had announced its intention to introduce a national model code of conduct for all local authorities and to legislate for sanctions in cases of serious standards breaches. Further details would be circulated to members following the meeting.

Members considered the update and made the following comments:

- Members discussed the potential implications of remote meetings and proxy voting. It was noted that while remote meetings could improve flexibility, concerns were raised about maintaining engagement and transparency.
  - The Assistant Director – Governance clarified that any future legislation would provide the option for remote meetings rather than impose a requirement, and local authorities would retain discretion over implementation.

- Members welcomed the update on standards arrangements and agreed that the introduction of sanctions for serious breaches would strengthen governance nationally.

- Members welcomed further updates as part of future governance reports.

Agreed:

That the Annual Governance Statement – Action Plan update be noted.

35. PROPOSED AMENDMENTS TO THE COUNCIL'S CONTRACT PROCEDURE RULES

Consideration was given to the report of the Assistant Director – Governance (Monitoring Officer) which introduced a new updated version of the Contract Procedure Rules (CPRs)

The Head of Procurement and Contracts introduced the report stating that the amendments were required to reflect changes in public procurement legislation and to align the Council's rules with the Procurement Act 2023.

The following main points were summarised to members:

- The current rules remained compliant however the proposed changes would ensure consistency across the Partnership and improve flexibility for local supplier engagement;
- Appendix 1a contained the clean version of the proposed amendments, and Appendix 1b showed tracked changes;
- Minor amendments to Appendix 1a had been made following recent meetings, including clarification at point 1.5, that all values were inclusive of VAT (except where stated); and at point 1.6, a requirement for Responsible Officers to notify the Head of Procurement and Contracts immediately of any breach;
- Appendix 2 detailed officer delegations, with changes limited to aligning figures with revised thresholds;
- Key changes included:
    - Addition of an introductory section explaining the purpose of the Rules;
    - Clarification on grants versus procurement requirements and guidance on seeking advice;
    - New sections on conflict of interest and pre-market engagement;
    - Introduction of an additional exemption for short-term extensions (up to six months) where delays occur in re-procurement, subject to compliance with thresholds;
    - Updates on frameworks and dynamic markets in line with the Procurement Act 2023;
    - Increases to procurement thresholds, with flexibility introduced for contracts up to £100,000:
        - £0–£6,250 (previously £0–£5,000) – no change to procedure.
        - £6,250–£12,500 (previously £5,000–£10,000) – no change to procedure.
        - £12,500–£50,000 (previously £10,000–

£40,000) – no change to procedure.
- £50,000–£100,000 (previously £40,000–£85,000) – minimum quotations reduced from five to three, with greater flexibility in process to support local suppliers.
- £100,000 up to Procurement Act thresholds – no change to procedure.
- Above Procurement Act thresholds – no change.

The Head of Procurement and Contracts concluded that the changes aimed to ensure compliance, improve clarity, and support local supplier engagement.

Members considered the report and made the following comments:

- Members highlighted the importance of the proposed improvements, particularly the encouragement of local supplier provision and the revised thresholds, which were expected to make procurement processes more accessible. The changes would support compliance with legislation while maintaining flexibility and transparency.

- Members welcomed the inclusion of a tracked changes version and requested that this approach be used for future constitutional updates.

- Reference was made to Section 4.1.1(d) (page 292), and members emphasised the need to ensure that all declarations of interest from councillors and officers were received and recorded.

Agreed:

That the draft revised Contract Procedure Rules at Appendix 1a be noted.

36. GOVERNANCE AND AUDIT COMMITTEE WORK PROGRAMME

Consideration was given to the report of the Democratic Services Manager which set out the Work Programme of the Governance and Audit Committee.

The Democratic Services Officer presented the report which outlined items scheduled for future meetings at Appendix 1 and an updated training record at Appendix 2. It was noted that the

training record had been updated to reflect the recent Risk Management training and that the Skills Audit remained outstanding but was scheduled for circulation during the current quarter.

Members considered the report and made the following comments:

- Members reviewed the Work Programme and noted the number and complexity of reports expected at the next meeting. It was requested, where possible, that reports be circulated early to allow sufficient time for review.

Agreed:

That the Governance and Audit Committee Work Programme be noted.

37. ANY OTHER ITEMS WHICH THE CHAIRMAN DECIDES ARE URGENT.

There were none.

(The meeting ended at 8.54 pm)

(End of minutes)