

17th July 2020



Dear Councillor,

You are summoned to attend a meeting of Mawnan Parish Council Office and Finance Committee on Monday 19th October at 7.00pm online via ZOOM.

Yours faithfully,

A handwritten signature in black ink that reads "Lisa Clements".

**Lisa Clements
Clerk to the Council**

Online agenda

1. TO RECEIVE APOLOGIES FOR ABSENCE
2. MEMBERS TO DECLARE ANY INTERESTS IN THE ITEMS ON THE AGENDA (OVER £50) OR REQUEST DISPENSATIONS
3. PUBLIC COMMENT ON ITEMS ON THE AGENDA
4. TO RECEIVE AND APPROVE THE MINUTES OF THE MEETING OF THIS COMMITTEE HELD ON THE 23rd JULY AND THE CHAIRMAN TO SIGN THEM
5. TO BE ADVISED OF ANY INFORMATION PERTAINING TO PREVIOUS MINUTES, AMENDMENTS AND ACTIONS AGREED THEREIN.
6. REVIEW OF CURRENT BUDGET POSITION 2020/21 (2nd quarter) AND DISCUSSION OF ANY SIGNIFICANT ISSUES (including signing off on quarter's bank statements & format of reports)
7. PRECEPT SETTING FOR 2021/22 – INTIAL THOUGHTS & PROPOSALS PRIOR TO 1st STAGE COLLATION (including any possible projects; review of solar grant awards to Community Projects).
8. TO AGREE ARRANGEMENTS FOR PRECEPT/BUDGET SETTING MEETING PRIOR TO DECEMBER FULL COUNCIL MEETING.
9. TO REVIEW ANY CHANGES OR ADDITIONS TO POLICIES & PROCEDURES FOR 2020 including annual review of Health & Safety (via risk assessment). *Policies for review:*
 - a. Standing Orders –updates in respect to new model modifications(COVID)
 - b. Financial Regulations – annual review – debit card addendum
 - c. Safeguarding Policy – annual review, no changes
 - d. Web Accessibility & Accessible Document policies – NEW Statutory requirement
 - e. Reserves & Investment Policy – as requested by internal auditor
10. SUMMARY OF THE MCA LEASE DISCUSSIONS
11. HEALTH AND SAFETY UPDATE INCLUDING THE ANNUAL GDPR AUDIT (to be completed on the evening).

12. GOVERNMENT ADVICE ON WORKING FROM HOME OVER WINTER 2020



MINUTES OF A MEETING OF THE OFFICE AND FINANCE COMMITTEE OF MAWNAN PARISH COUNCIL HELD ON THURSDAY 23RD JULY AT 6.00PM ONLINE VIA ZOOM.

PRESENT: Cllrs Marsden (chair), Faiers, Moyle, Nash & Toland

ALSO PRESENT: Mrs L Clements, clerk + Cllrs Gladstone & Bradley (late)

Because of restriction put in place due to Covid-19 the April meeting of the O&F committee was cancelled, with all matters devolved to the next meeting (when applicable). As a consequence the elected chairman will continue until April 2021.

323.20F **TO RECEIVE APOLOGIES FOR ABSENCE** – none noted

324.20F **MEMBERS TO DECLARE ANY INTERESTS IN THE ITEMS ON THE AGENDA (OVER £50) OR REQUEST DISPENSATIONS** – none noted

325.20F **PUBLIC COMMENT ON ITEMS ON THE AGENDA** – none noted

326.20F **TO RECEIVE AND APPROVE THE MINUTES OF THE MEETING OF THIS COMMITTEE HELD ON THE 23RD JANUARY AND THE CHAIRMAN TO SIGN THEM**

It was proposed by Cllr Faiers seconded by Cllr Nash and

RESOLVED that the minutes of the meeting held on 23rd January 2020 be approved and signed by the Chair

on a vote being taken the matter was approved unanimously

327.20F **TO BE ADVISED OF ANY INFORMATION PERTAINING TO PREVIOUS MINUTES, AMENDMENTS AND ACTIONS AGREED THEREIN.**

- Item 315 - some payments remain outstanding for the footpath leaflet reprint. Since this was originally issued well before the lockdown it was decided that it would be acceptable to chase up these payments with a final demand.
- Item 314 – Cllr Marsden said that prior to resigning Cllr Prasad had received information that the VAT on building a new facility could be reclaimed.
- Item 317 – this was not immediately required, but had to be done before the New Year. It was agreed to fit into the schedule when possible as an appointment of an individual with finance experience to assist with this was on the cards.
- Item 318 – almost all councillors were only now receiving emailed papers, with those needing paper versions receiving a limited list of documents.
- Item 319 – the clerk said that the change to accounting software had gone well, but that until the format of new reports was up for discussion she could not tell if councillors were happy. There were a lot of report variations and info that could be provided – it was just finding a happy balance.
- Item 322 – the clerks review had to be postponed but would now be arranged online at a suitable time.

328.20F REVIEW OF BUDGET FOR 2019/20 GIVEN END OF YEAR FIGURES RECEIVED

The clerk explained the end of year position and how these figures fed into the AGAR Return. There was only 1 significant issue and this was under Public Services, it being the toilet water leak and subsequent repairs.

Overspends on Lines 28 & 39 were also noted – line 28 being subcontracted Trust hours (reclaimed) and line 39 the accounting software and a move of the corporate subscription to HMVCG from grants.

Cllr Nash tried to make comment but his internet kept dropping out. He would rather have a face to face meeting to discuss his views on the O&F/ budget, which the chairman agreed to arrange through the clerk.

It was proposed by Cllr Faiers seconded by Cllr Toland and

RESOLVED that the end of year budget position be accepted as stated

on a vote being taken the matter was approved unanimously

329.20F REVIEW OF CURRENT BUDGET POSITION 2020/21 (1st quarter) AND DISCUSSION OF ANY SIGNIFICANT ISSUES OR AMENDMENTS FORESEEN

The clerk explained that because there was no April meeting the changes that has been due to be put in place at the start of the year (such as the inclusion of various income, updating the grants line to show the Solar Grant portion) had not been agreed to so as to show a 'revised budget'.

It was proposed by Cllr Faiers seconded by Cllr Marsden and

RESOLVED that the revised budget as discussed be confirmed and circulated provided that these changes were dated.

on a vote being taken the matter was approved unanimously

Meeting finished at 6.40pm

Mawnan Parish Council
Summary of Receipts and Payments
Summary - Cost Centres Only

Cost Centre	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
Administration/Rent		42.00	42	5,000.00	2,116.80	2,883	2,925
Insurance				1,000.00	878.90	121	121
Meeting Room Hire				350.00	135.96	214	214
Internal Audit Fees				250.00	225.00	25	25
External Audit Fees				450.00		450	450
Parish Council Websites				100.00		100	100
Publications		300.00	300				300
Salaries		637.62	638	16,000.00	7,368.08	8,632	9,270
Training & Conference Fees				1,000.00	25.00	975	975
Allowances				100.00	52.74	47	47
Subscriptions				900.00	812.03	88	88
Paths & Open Spaces				3,500.00	2,469.32	1,031	1,031
Public Services		16.17	16	4,500.00	1,677.34	2,823	2,839
Misc		519.96	520		1,462.13	-1,462	-942
NDP - Grant Funding		3,182.00	3,182	1,693.43	2,393.33	-700	2,482
NDP - Parish Pot				3,557.98	700.00	2,858	2,858
S19 - Carwinion Playing Field				6,240.92	2,378.75	3,862	3,862
S19 - Junior Playing Field				5,000.00	770.96	4,229	4,229
S234 (PH Act) - AED Grant				125.00		125	125
Donations & Grants		1,724.00	1,724	2,000.00	3,108.00	-1,108	616
Graveyard	4,000.00	1,450.00	-2,550	5,500.00	2,719.56	2,780	230
Precept	48,917.00	48,917.00					
CTS Grant	444.68	444.68					
Bank Interest		14.45	14				14
Earmarked Reserves	10,000.00	10,000.00			658.72	-659	-659
Reclaimed VAT		2,002.04	2,002				2,002
NET TOTAL	63,361.68	69,249.92	5,888	57,267.33	29,952.62	27,315	33,203
Total for ALL Cost Centres		69,249.92			29,952.62		
V.A.T.		31.62			2,295.40		
GROSS TOTAL		69,281.54			32,248.02		

code		2nd.Quarter						Accumulative to end of 2nd quarter					
		Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
1	Office Rent	0.00	0.00	0.00	780.00	0.00	780.00	0.00	0.00	0.00	1,560.00	1,560.00	0.00
2	Office Supplies	0.00	0.00	0.00	242.49	56.83	185.66	0.00	0.00	0.00	485.02	56.83	428.19
3	Telephone & Internet	0.00	0.00	0.00	200.01	158.54	41.47	0.00	42.00	42.00	399.98	374.14	25.84
4	Land Registry Searches	0.00	0.00	0.00	2.49	0.00	2.49	0.00	0.00	0.00	5.02	3.00	2.02
5	Books	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Postages	0.00	0.00	0.00	24.99	109.01	-84.02	0.00	0.00	0.00	50.02	122.83	-72.81
7	Insurances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	878.90	121.10
8	Meeting Room Hire	0.00	0.00	0.00	87.50	123.97	-36.47	0.00	0.00	0.00	175.00	135.96	39.04
9	Internal Audit Fee	0.00	0.00	0.00	62.49	0.00	62.49	0.00	0.00	0.00	125.02	225.00	-99.98
10	External Audit Fee	0.00	0.00	0.00	112.50	0.00	112.50	0.00	0.00	0.00	225.00	0.00	225.00
11	Parish Council Websites	0.00	0.00	0.00	24.99	0.00	24.99	0.00	0.00	0.00	50.02	0.00	50.02
12	Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	Course/Conference fees	0.00	0.00	0.00	174.99	25.00	149.99	0.00	0.00	0.00	350.02	25.00	325.02
19	Mileage & Parking	0.00	0.00	0.00	75.00	0.00	75.00	0.00	0.00	0.00	150.00	0.00	150.00
20	Allowances	0.00	0.00	0.00	24.99	0.00	24.99	0.00	0.00	0.00	50.02	52.74	-2.72
21	Subscriptions	0.00	0.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00	700.00	812.03	-112.03
22	SWCP	0.00	0.00	0.00	125.01	0.00	125.01	0.00	0.00	0.00	249.98	0.00	249.98
23	Inland Footpaths	0.00	0.00	0.00	399.99	705.16	-305.17	0.00	0.00	0.00	800.02	1,310.32	-510.30
24	Weeds	0.00	0.00	0.00	180.00	0.00	180.00	0.00	0.00	0.00	360.00	280.00	80.00
25	Grass Cutting	0.00	0.00	0.00	237.51	375.00	-137.49	0.00	0.00	0.00	474.98	879.00	-404.02
26	Footpath Repairs	0.00	0.00	0.00	90.00	0.00	90.00	0.00	0.00	0.00	90.00	0.00	90.00
27	Toilet - Cleaning & Mater	0.00	0.00	0.00	624.99	603.60	21.39	0.00	0.00	0.00	1,250.02	1,208.60	41.42
28	Toilets - Utility Charges	0.00	16.17	16.17	249.99	45.00	204.99	0.00	16.17	16.17	500.02	84.00	416.02
29	Toilets - Repairs & Mainte	0.00	0.00	0.00	182.49	384.74	-202.25	0.00	0.00	0.00	365.02	384.74	-19.72
30	Rubbish Bins	0.00	0.00	0.00	42.51	0.00	42.51	0.00	0.00	0.00	84.98	0.00	84.98
31	Telephone Box	0.00	0.00	0.00	12.51	0.00	12.51	0.00	0.00	0.00	24.98	0.00	24.98
32	Bus Shelter	0.00	0.00	0.00	12.51	0.00	12.51	0.00	0.00	0.00	24.98	0.00	24.98
33	Miscellaneous Expenses	0.00	99.96	99.96	0.00	424.92	-424.92	0.00	99.96	99.96	0.00	962.13	-962.13
34	Future Office Costs	0.00	420.00	420.00	0.00	0.00	0.00	0.00	420.00	420.00	0.00	500.00	-500.00
35	NDP - Grant Funding	0.00	3,182.00	3,182.00	0.00	675.96	-675.96	0.00	3,182.00	3,182.00	1,693.43	2,393.33	-699.90
36	Resources	0.00	0.00	0.00	889.50	700.00	189.50	0.00	0.00	0.00	1,778.98	700.00	1,078.98
37	Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	Venue Hire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

code		2nd.Quarter						Accumulative to end of 2nd quarter					
		Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
39	S19 - Carwinion Playing F	0.00	0.00	0.00	1,560.24	1,345.00	215.24	0.00	0.00	0.00	3,120.44	2,378.75	741.69
40	S19 - Junior Playing Field	0.00	0.00	0.00	1,250.01	327.99	922.02	0.00	0.00	0.00	2,499.98	770.96	1,729.02
41	S234 (PH act) - AED Gra	0.00	0.00	0.00	31.26	0.00	31.26	0.00	0.00	0.00	62.48	0.00	62.48
42	Donations/ Grants	0.00	200.00	200.00	0.00	3,108.00	-3,108.00	0.00	1,724.00	1,724.00	2,000.00	3,108.00	-1,108.00
43	Training	0.00	0.00	0.00	12.51	0.00	12.51	0.00	0.00	0.00	24.98	0.00	24.98
44	Resources (Books/Forms	0.00	0.00	0.00	24.99	0.00	24.99	0.00	0.00	0.00	50.02	21.17	28.85
45	Maintenance/ Grounds	0.00	0.00	0.00	1,287.51	1,502.08	-214.57	0.00	0.00	0.00	2,574.98	2,487.08	87.90
46	Rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	211.31	-11.31
48	CTS Grant	222.34	222.34	0.00	0.00	0.00	0.00	444.68	444.68	0.00	0.00	0.00	0.00
49	Bank Interest	0.00	5.90	5.90	0.00	0.00	0.00	0.00	14.45	14.45	0.00	0.00	0.00
50	footpath leaflets	0.00	300.00	300.00	0.00	0.00	0.00	0.00	300.00	300.00	0.00	0.00	0.00
51	Solar Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	burial fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,450.00	1,450.00	0.00	0.00	0.00
53	Election Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	Graveyard Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	H&S	0.00	0.00	0.00	0.00	456.70	-456.70	0.00	0.00	0.00	0.00	658.72	-658.72
56	Helford carpark Trust	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	Reclaimed VAT (126)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,002.04	2,002.04	0.00	0.00	0.00
58	Small Business Rates Gra	10,000.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00
47	Precept	24,458.50	24,458.50	0.00	0.00	0.00	0.00	48,917.00	48,917.00	0.00	0.00	0.00	0.00
13	Clerks Salary (inc PAYE &	0.00	537.80	537.80	3,570.00	3,543.38	26.62	0.00	537.80	537.80	7,140.00	6,546.62	593.38
14	Parish NI contribution	0.00	57.62	57.62	162.50	197.96	-35.46	0.00	57.62	57.62	325.00	319.55	5.45
15	Clerks Pension Contributi	0.00	10.01	10.01	87.51	87.13	0.38	0.00	10.01	10.01	174.98	160.99	13.99
16	Parish Pension Contributi	0.00	21.39	21.39	162.51	181.53	-19.02	0.00	21.39	21.39	324.98	335.37	-10.39
17	Mileage & Parking	0.00	10.80	10.80	17.49	5.55	11.94	0.00	10.80	10.80	35.02	5.55	29.47
TOTALS.....		34,680.84	39,542.49	4,861.65	13,125.98	15,143.05	-2,017.07	59,361.68	69,249.92	9,888.24	31,555.37	29,952.62	1,602.75
NET Variance Quarter 2							2,844.58	NET accumulative variance to END of Quarter 2.....					11,490.99

Mawnan Parish Council
Reserves Balance
2020 - 2021

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Helford Carpark Trust	200.00	0.00	0.00	0.00	200.00
H&S	1,500.00	0.00	658.72	0.00	841.28
graveyard Contingency	5,000.00	0.00	0.00	0.00	5,000.00
Election Expenses	750.00	0.00	0.00	0.00	750.00
Solar Grant Funding	39,140.62	0.00	0.00	0.00	39,140.62
Burial Fees	0.00	0.00	0.00	1,450.00	1,450.00
Small Business rates grant (Put	0.00	10,000.00	0.00	0.00	10,000.00
Total Earmarked	46,590.62	10,000.00	658.72	1,450.00	57,381.90
TOTAL RESERVE	46,590.62	10,000.00	658.72	1,450.00	57,381.90
GENERAL FUND					81,929.17
TOTAL FUNDS					139,311.07

budget setting historic info													
	2018/19	2019/20	2020/21				initial draft					NOTES	
	EoY 31.3.19	EoY 31.3.20	revised budget 9.7.4.20	projected EoY as at Sept 20	as		2021/22						
						Actual position 1.10.20							
Income													
Precept	£42,760.00	£44,470.40	£48,917.00	£48,917.00		£48,917.00							
CTS Grant	£678.24	£614.77	£444.68	£444.68		£444.68		350					
CC - Footpaths/SWCP/Weeding	£1,416.50	£1,459.02	£1,441.81	£1,441.81				1400					
Bank Interest	£296.12	£138.01	£300.00	£250.00		£14.45		100					
Misc/ other	£557.95	£2,072.81				£12,939.75		0					
publications	£775.56	£750.00		£500.00		£300.00		0					
Graveyard	£5,225.00	£6,275.00	£4,000.00	£4,000.00		£1,450.00		4000					
Solar Farm	£6,875.00	£7,024.06	£6,500.00	£6,500.00				6000					
NDP grant	£5,117.00	£3,730.00	£3,000.00	£3,000.00		£3,182.00		0					
VAT Reclaimed & received	£2,197.28	£3,693.63		£3,000.00		£2,002.04							
Total Income	£65,898.65	£70,227.70	£64,603.49	£68,053.49		£69,249.92		£11,850.00				initial draft usually only has confirmed figures in ... but we significantly increased the precept last year	
Expenditure													
VAT paid (total in year)	£3,159.22	£4,391.57											
Administration/Rent	£4,854.58	£4,544.42	£5,000.00	£4,600.00		£2,116.80		£5,000.00					
Insurance	£744.67	£772.46	£1,000.00	£880.00		£878.90		£1,000.00					
Meeting Room Hire	£309.00	£382.00	£350.00	£350.00		£123.97		£350.00				includes ZOOM subscriptions - may change depending on physical meetings	
Internal Audit Fee	£225.00	£225.00	£250.00	£225.00		£225.00		£225.00					
External Audit Fee	£300.00	£300.00	£450.00	£300.00		£0.00		£400.00					
Parish Council Website	£60.38	£78.89	£100.00	£80.00		£0.00		£100.00					
Publications	£1,177.14	£1,670.67	£0.00	£0.00		£0.00		£0.00				was footpath leaflet	
Salaries	£13,256.07	£14,405.48	£16,000.00	£15,000.00		£7,368.08		£16,500.00					
Training & Conference Fees	£122.91	£537.77	£1,000.00	£300.00		£25.00		£1,000.00				limited training in 2019/20 - mostly hosted online	
Chairman's Allowance	£0.00	£34.22	£100.00	£55.00		£52.74		£100.00					
Professional Subscriptions	£688.60	£1,222.28	£900.00	£1,300.00		£812.03		£1,200.00				now includes HRMCV, accounts software & ICCM	
Paths & Open Spaces	£3,042.10	£3,082.98	£3,500.00	£3,100.00		£2,469.32		£3,500.00				open spaces contract renews 3/21 (£19643 for 3 years)	
Public Services	£4,168.13	£5,162.21	£4,500.00	£4,000.00		£1,677.34		£4,500.00					
Misc	£1,394.49	£1,516.68	£0.00	£2,000.00		£1,462.13		£0.00				possibility of change due to discussions on Future Offices at MMH - not accounted for	
NDP grant funding	£2,275.76	£4,849.48	£1,693.43	£4,000.00		£2,349.27		£0.00				end of pot claimed Sept 2020	
NDP parish funded	£397.77	£0.00	£3,557.98	£3,500.00		£700.00		£0.00				Likley to be spend in consultation phase 2020/21	
S19 - Carwinion Playing Field	£5,363.00	£6,240.00	£6,240.92	£6,240.00		£2,378.75		£6,500.00				May need to increase following taking back of statutory obligations post MCA lease	
S19 - Junior Playing Field Trust	£2,658.00	£3,777.00	£5,000.00	£5,000.00		£2,562.38		£5,000.00				set figure decided 20/21 - continued.	
S234 (PH act) - AED Grant			£125.00	£125.00		£0.00		£125.00					
Donations/Grants	£7,480.45	£10,126.95	£3,000.00	£4,000.00		£3,108.00		£1,000.00				overspend due to Shortfall Grants - agreed to cover from reserves	
Graveyard -S314	£4,719.09	£5,296.21	£5,500.00	£5,000.00		£2,719.56		£1,500.00				graveyard maint contract renews 7/21 (£4790PA)	
TOTALS (inc VAT)	£56,396.36	£68,616.28	£57,267.33	£60,055.00		£31,029.27		£48,000.00					
excess over income	£9,502.29	£1,611.42	£7,336.16	£7,998.49		£38,220.65		-£36,150.00					