



18<sup>th</sup> January 2022

**Dear Councillor,**

**You are summoned to attend a meeting of Mawnan Parish Council Office and Finance Committee on Monday 25<sup>TH</sup> January 2022 at 7.00pm in Mawnan Bowling Club, Carwinion Road, Mawnan Smith.**

Although not strictly necessary we are asking that anyone in attendance please wear a facemask if they cannot sit 2m apart.

**Yours faithfully,**

**Lisa Clements**  
**Clerk to the Parish Council**

#### **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 MEETINGS OF THIS COMMITTEE HELD ON THE 25<sup>TH</sup> OCTOBER AND 6<sup>TH</sup> DECEMBER 2021 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 2021/22 (3rd quarter) AND DISCUSSION OF ANY SIGNIFICANT ISSUES (including signing off on quarter's bank statements)**
- 7. CONTINUATION OF DISCUSSION ON EARMARKED RESERVES POSITION FOR 2022/23**
- 8. INTERNAL AUDIT REVIEW & UPDATE**
- 9. ANNUAL REVIEW OF INTERNAL FINANCIAL CONTROLS, FINANCIAL RISK ASSESSMENT & HEALTH AND SAFETY UPDATE**
- 10. TO UPDATE BANK SIGNATORIES TO INCLUDE THE VICE –CHAIR, TO REMOVE CLLR MOYLE AND TO PROCESS THE ANNUAL NATIONWIDE WITHDRAWAL**

## **Associated Papers**

- Item 6 - sorry this is running late. Attached is the raw output of the current budget position without any notes or forecast figures for the End of Year. I should be able to get these to you on Wednesday.
- Item 7 - we still have an issue with the amount of money proposed to set aside as Earmarked Reserves for next year being greater than what we have in the bank. See minutes of Dec 6<sup>th</sup> for full details + current Bank rec in agenda pack for 20<sup>th</sup> January. This figure needs to be agreed before the end of the financial year.
- Item 8 – since we had no recommendations apart from an Investment Policy this will be very short.
- Item 9 – will also send out on Wednesday. They need COVID bits re-writing.
- Item 10 – suggestion that Cllr Caunter be put on with online banking powers and Cllr Moyle – who the bank has ongoing signature problems with – is removed. We would be better off having all signatories given online banking powers from now on, rather than waiting for them to be needed.



**MINUTES OF A MEETING OF THE OFFICE AND FINANCE COMMITTEE OF MAWNAN PARISH COUNCIL HELD ON MONDAY 25<sup>TH</sup> OCTOBER 2021 AT 7.00PM IN MAWNAN BOWLING CLUB, CARWINION ROAD, MAWNAN SMITH.**

**PRESENT:** Cllrs Caunter, Whibley & Sadler

**ALSO PRESENT:** Mrs L Clements, clerk

375.21F **TO RECEIVE APOLOGIES FOR ABSENCE** - Cllr Moyle & Toland

376.21F **MEMBERS TO DECLARE ANY INTERESTS IN THE ITEMS ON THE AGENDA (OVER £50) OR REQUEST DISPENSATIONS** – none noted

377.21F **PUBLIC COMMENT ON ITEMS ON THE AGENDA** – none noted

378.21F **TO RECEIVE AND APPROVE THE MINUTES OF THE MEETING OF THIS COMMITTEE HELD ON THE 2<sup>nd</sup> AUGUST 2021 AND THE CHAIRMAN TO SIGN THEM**

It was proposed by Cllr Caunter, seconded by Cllr Sadler and

**RESOLVED** that the minutes of the meeting held on 2<sup>nd</sup> August 2021 be approved and signed by the Chair

on a vote being taken the matter was approved unanimously

379.21F **TO BE ADVISED OF ANY INFORMATION PERTAINING TO PREVIOUS MINUTES, AMENDMENTS AND ACTIONS AGREED THEREIN.**

Cllr Caunter asked about the list of CIL funded projects that had been asked for. The clerk explained that we needed to have this available on request and that we only needed to advertise it on our own website, along with notice of how projects/ tasks could be brought forward by the community for addition, which we had done.

Cllr Caunter asked that this list be forwarded to Cornwall County as well.

380.21F **REVIEW OF CURRENT BUDGET POSITION 2020/21 (2nd quarter) AND DISCUSSION OF ANY SIGNIFICANT ISSUES (including signing off on quarter's bank statements)**

The clerk explained that the spreadsheet did not offset income against expenditure for each line. The two lines relating to the NDP both held reserves and would likely both be emptied through the Examination & Referendum stages and that there was the possibility that the parish may be called on for an amount of additional funding; at present this was unclear as we did not know costs related to either action.

The receipt for the LMP was slightly down as a limited number of stiles/ footpath diversions had changed the actual cutting and was the cause of the £25 difference.

Graveyard income was showing as below budget but there were at least 3 sets of fees not included for interments during October.

There were less requests for grants this year received since many groups had not properly reformed since lockdown rules were lifted. There was still £1395 to come in from the Solar Grant fund (issue with Nationwide signatory numbers following the May election).

There was still the annual NJC clerk pay increase which to be confirmed and this would have to be backdated to April 2021.

Cllr Caunter signed off the agreed bank statements for the 2<sup>nd</sup> Quarter.

**381.21F PRECEPT SETTING FOR 2021/22 – INTIAL THOUGHTS & PROPOSALS PRIOR TO 1st STAGE COLLATION (including any possible projects (Carwinion Changes); review of solar grant awards to Community Projects, extra rubbish bins).**

Cllr Caunter thought that we needed to show that we are not holding large amounts of parish funds without purpose and we should be spending from the balance more freely on community works. The clerk explained than almost half of the fund being held as Earmarked Reserves – either with specific conditions attached to their receipt or for specific projects (such as Solar Grant & Smaller projects) – it was not simply a matter of having a large unallocated balance to use.

There was a small increase made against salaries at present to cover the new NI increase of 1.25% but since this year's NJC pay claim was still under discussion and there was no idea about the public sector pay next year this figure would likely need to be adjusted.

At this point there was no idea how much the MUGA Project might costs and what amount the Trust might be putting forward as a grant request (Trust meeting 8<sup>th</sup> November). The clerk had also added £1500 to the Open Spaces line as the Footpath Cutting contract was due for renewal in March.

After discussion it was agreed that at present it looked as if the precept figure of £48917 should remain in place for next year and that reserves be used to cover the small difference between the budget and the precept.

**382.21F TO AGREE ARRANGEMENTS FOR PRECEPT/BUDGET SETTING MEETING PRIOR TO DECEMBER FULL COUNCIL MEETING.**

It was agreed that a meeting date of 6th December at 7pm be set, since Cllr Caunter would not be in attendance for the December Full Parish Meeting. The clerk would circulate the draft budget to all councillors for consideration after this meeting so as to be open to comments and inclusions on the draft budget until the end of November.

**383.21F TO REVIEW ANY CHANGES OR ADDITIONS TO POLICIES & PROCEDURES FOR 2021. Policies for review:** Investment Strategy (as per note in Internal Audit Review)

It was proposed by Cllr Caunter, seconded by Cllr Sadler and

**RESOLVED** that the Investment Strategy be accepted and recommended for adoption.

on a vote being taken the matter was approved unanimously

**384.21F TO UNDERTAKE THE ANNUAL REVIEW OF CHARGES FOR THE COMMUNITY GRAVEYARD**

It was proposed by Cllr Sadler, seconded by Cllr Whibley and

**RESOLVED** that all fees remain the same for the upcoming year

on a vote being taken the matter was approved unanimously

**385.21F OFFICE ACCOMMODATIONS – REQUEST BY THE CLERK TO REPLACE EXISTING FURNITURE / NEW PC**

The clerk explained that since she had removed to storage the majority of files/ documents that were to go to the County Archives in due course much of the existing cupboard storage was unnecessary. With documents being stored on the Cloud and not physically the need for large cupboards/storage units was radically reduced and could be managed better with a simple filing cabinet. The existing furniture had been brought in from the previous office and was actually inappropriate for the space available – being too large for the space. The current office PC was also beginning to show its age with minor annoyances hindering its working. The clerk had sourced advice on two replacement machines and a measure of futureproofing was included in them. Both would be able to use the existing peripherals (screen & printers).

It was proposed by Cllr Caunter, seconded by Cllr Whibley and  
**RESOLVED** that new furniture & a new office PC be purchased

on a vote being taken the matter was approved unanimously

Cllr Caunter wanted to run the machine specification past his IT supplier in case they could provide a better alternative.

**386.21F TO AGREE A DATE FOR THE CLERK'S ANNUAL REVIEW**

It was agreed that the clerk make arrangements for this to happen early in the February (prior to the April O&F meeting) and that the chair & vice chair undertake this again. The forms from the last year's appraisal would be circulated to them both prior to any meeting.

Meeting finished at 8.00pm



**MINUTES OF A MEETING OF THE OFFICE AND FINANCE COMMITTEE OF MAWNAN PARISH COUNCIL HELD ON MONDAY 6<sup>th</sup> DECEMBER 2021 AT 7.00PM IN MAWNAN BOWLING CLUB, CARWINION ROAD, MAWNAN SMITH.**

**PRESENT:** Cllrs Caunter (chair) , Whibley, Toland & Sadler

**ALSO PRESENT:** Mrs L Clements, clerk

387.21F **TO RECEIVE APOLOGIES FOR ABSENCE -** Cllr Moyle

388.21F **MEMBERS TO DECLARE ANY INTERESTS IN THE ITEMS ON THE AGENDA (OVER £50) OR REQUEST DISPENSATIONS** – none noted

389.21F **PUBLIC COMMENT ON ITEMS ON THE AGENDA** – none noted

390.21F **TO DISCUSS CURRENT/ FUTURE RESERVES**

It was proposed by Cllr Caunter, seconded by Cllr Sadler and

**RESOLVED** that the Parish Council put £35,000 into Earmarked Reserves to fund any grant application from the Carwinion Trust MUGA Project

on a vote being taken the matter was approved unanimously

It was also discussed to include reserves of £5,000 towards Jubilee Celebrations; £8,000 towards tree planting at various locations discussed and £15,000 towards roads/traffic projects. None of this funding was specifically agreed to be coming from the Solar Grant Fund – this being an ‘on application’ grant pot above that taken through the annual budget process.

This would take the potential earmarked reserves to:

Helford Carpark Trust	200.00
H&S	1,000.00
graveyard Contingency	3,905.00
Election Expenses	1,250.00
Solar Grant Funding	34234.
Burial Fees	2,800.00
Small Business rates grant (Public Services)	8,785.24
Smaller Projects - specific funding	785.00
NDP - parish pot	2,815.06
MUGA Project	35,000.00
Tree Planting	8,000.00
Jubilee Reserve	5,000.00
Roads & traffic	15,000.00
<b>TOTAL EARMARKED RESERVE</b>	<b>118,774.30</b>

The clerk stated that this was actually more funds than the parish council were holding, given that there were still 4 months of day-to-day expenses to be taken into account.

Cllr Toland asked if there was the possibility of making some kind of funding available to the Memorial Hall, given that the verbal agreement for a parish office had been withdrawn. Cllr Sadler said that this has been put on hold but that if the Hall were to put forward a grant application it would be reviewed.

**391.21F TO DISCUSS THE ANNUAL SOLAR GRANT ALLOCATION INTO THE BUDGET & PROPOSAL FOR FULL PARISH COUNCIL**

Cllr Caunter questioned why applications could not just be taken from the Solar Grant Fund as a whole. It was explained that the Parish Council are only the administrators of the fund for the wider community. It had been agreed to release a portion of the annual income to fund the yearly grant process in addition to S137 (budget) funds from the parish precept whilst retaining the original £25,000 for any potential largescale community projects. Any request for larger capital projects would still be heard and awards made based on merit.

It was proposed by Cllr Whibley, seconded by Cllr Caunter and  
**RESOLVED** that the Parish Council contribute £3000 from this year's Solar Grant income to the 22/23 budget

on a vote being taken the matter was approved unanimously

**392.21F TO AGREE THE PRECEPT/ BUDGET TO BE PROPOSED AT THE FULL COUNCIL MEETING IN DECEMBER**

It was proposed by Cllr Toland seconded by Cllr Caunter &  
**RESOLVED** that the recommendation be that the Parish Council precept for 2022/23 would be set at £48,917.00,

It was proposed by Cllr Toland, seconded by Cllr Caunter &  
**RESOLVED** that the recommendation be that the Parish Council budget for 2022/23 would be set at £54,500 and additional funding be used from general reserves.

on a vote being taken the above matters were approved unanimously

Meeting finished at 7.45pm

	Current Year 2021-2022						NOTES
	Receipts		Payments		Forecast	2021/22	
	Budget	Actual	Budget	Actual		Projected EoY	
Administration/Rent		1,222.56	5,600.00	5,570.31	539.53	6,109.84	without rates -£4887.28
Insurance		0.00	780.00	754.07		754.07	
Meeting Room Hire		0.00	350.00	38.37	381.63	420.00	will need budget increase for 22/23
Internal Audit Fees		0.00	225.00	225.00		225.00	
External Audit Fees		0.00	350.00	300.00		300.00	
Parish Council Websites		0.00	100.00	47.39	17.61	65.00	
Publications		0.00		0.00		0.00	
Salaries		0.00	16,500.00	11,108.00	4,892.00	16,000.00	2021/22 pay agreement pending (approx £400PA)
Training & Conference Fees		0.00	1,000.00	110.00	90.00	200.00	variable
Allowances		0.00	100.00	20.46		20.46	
Subscriptions		0.00	1,200.00	927.51	768.00	1,695.51	all annual subs now included ( HMCg + ICO + ICCM)
Paths & Open Spaces	1,473.70	1,448.68	4,000.00	2,677.83	960.01	3,637.84	
Public Services		0.00	5,200.00	3,008.71	1,337.97	4,346.68	£1000 in budget for toilet block repairs/maint
Misc		3.20	1,398.00	1,435.00		1,435.00	Stephens Scown (CET-Legal fees) £898 + office design fees £500
NDP - Grant Funding		0.00		106.01		140.00	remains of Groundworks Grant (reserve)
NDP - Parish Pot		0.00		0.00		0.00	Earmarked reserve - likley used in referendum
S19 - Carwinion Playing Field		0.00	6,240.92	4,791.18	1,711.24	6,502.42	BIG increase on contract renewal
S19 - Junior Playing Field		0.00	5,000.00	4,655.00	1,315.01	5,970.01	BIG increase on contract renewal
S234 (PH Act) - AED Grant		0.00	125.00	125.00	0.00	125.00	
Donations & Grants		0.00	10,290.00	6,311.00	5,234.00	11,545.00	See separate Donations & Grants breakdown
Graveyard	2,000.00	4,145.00	3,200.00	5,480.76	1,239.62	6,720.38	lower cfw for 20/21. interment issue - £700 refund; missed Mar 21 contractor invoice £600; Tender advert £48
Precept	48,917.00	48,917.00		0.00	0.00	0.00	
CTS Grant	471.08	471.08		0.00	0.00	0.00	
Bank Interest	100.00	6.01		0.00	0.00	0.00	
Earmarked Reserves	6,000.00	0.00		2,988.75	0.00	2,988.75	see separate Reserves breakdown sheet
Reclaimed VAT		0.00		0.00	0.00	0.00	
CIL payments		1,512.45		0.00		0.00	
	58,961.78	57,725.98	61,658.92	50,680.35	18,486.62	69,200.96	Explanation of overspend: £2989 Earmarked Reserves (not in budget); £3520 Graveyard shortfall; £1000 S19 contract changes

Please be aware that Projected EOY figures are for EXPENDITURE ONLY - they do not relate to any receipts.

Earmarked Reserves includes funding specific to the SOLAR GRANT and as such is separate from our Parish Council funds. Budget setting does not include Solar Grant money

CIL income is also ringfenced - it may be spend only on works to offset the impact of development

Funds spent from Earmarked Reserves do not show on budget or income but do show as payments (see Earmarked breakdown)



**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		1,222.56	1,222.56 (122256)	5,600.00	5,644.84	-44.84 (-0%)	1,177.72
Insurance			0.00 (N/A)	780.00	754.07	25.93 (3%)	25.93
Meeting Room Hire			0.00 (N/A)	350.00	335.37	14.63 (4%)	14.63
Internal Audit Fees			0.00 (N/A)	225.00	225.00	0.00 (N/A)	0.00
External Audit Fees			0.00 (N/A)	350.00	300.00	50.00 (14%)	50.00
Parish Council Websites			0.00 (N/A)	100.00	62.89	37.11 (37%)	37.11
Publications			0.00 (N/A)			0.00 (N/A)	0.00
Salaries			0.00 (N/A)	16,500.00	12,225.71	4,274.29 (25%)	4,274.29
Training & Conference Fees			0.00 (N/A)	1,000.00	110.00	890.00 (89%)	890.00
Allowances			0.00 (N/A)	100.00	20.46	79.54 (79%)	79.54
Subscriptions			0.00 (N/A)	1,200.00	1,395.51	-195.51 (-16%)	-195.51
Paths & Open Spaces	1,473.70	1,448.68	-25.02 (-1%)	4,000.00	2,762.83	1,237.17 (30%)	1,212.15
Public Services			0.00 (N/A)	5,200.00	3,271.69	1,928.31 (37%)	1,928.31
Misc		3.20	3.20 (320%)	1,398.00	1,435.00	-37.00 (-2%)	-33.80
NDP - Grant Funding			0.00 (N/A)		116.00	-116.00 (-11600)	-116.00
NDP - Parish Pot			0.00 (N/A)			0.00 (N/A)	0.00
S19 - Carwinion Playing Field			0.00 (N/A)	6,240.92	4,942.18	1,298.74 (20%)	1,298.74
S19 - Junior Playing Field			0.00 (N/A)	5,000.00	4,720.00	280.00 (5%)	280.00
S234 (PH Act) - AED Grant			0.00 (N/A)	125.00	125.00	0.00 (N/A)	0.00
Donations & Grants			0.00 (N/A)	10,290.00	11,545.00	-1,255.00 (-12%)	-1,255.00
Graveyard	2,000.00	4,145.00	2,145.00 (107%)	3,200.00	5,995.38	-2,795.38 (-87%)	-650.38
Precept	48,917.00	48,917.00	0.00 (N/A)			0.00 (N/A)	0.00
CTS Grant	471.08	471.08	0.00 (N/A)			0.00 (N/A)	0.00
Bank Interest	100.00	6.01	-93.99 (-93%)			0.00 (N/A)	-93.99
Earmarked Reserves			0.00 (N/A)		2,988.75	-2,988.75 (-29887)	-2,988.75
Reclaimed VAT			0.00 (N/A)			0.00 (N/A)	0.00
CIL payments		1,512.45	1,512.45 (151245)			0.00 (N/A)	1,512.45
<b>NET TOTAL</b>	<b>52,961.78</b>	<b>57,725.98</b>	<b>4,764.20 (9%)</b>	<b>61,658.92</b>	<b>58,975.68</b>	<b>2,683.24 (4%)</b>	<b>27</b>

<b>Total for ALL Cost Centres</b>	57,725.98	58,975.68
<b>V.A.T.</b>	5,832.42	4,577.92
<b>GROSS TOTAL</b>	<b>63,558.40</b>	<b>63,553.60</b>

# Mawnan Parish Council

## **Listing of Payments in each Code for All Cost Centres** (Between 01-04-2021 and 13-01-2022)

### Cost Donations & Grants

Code Vch	Date	42 Donations/ Grants Bank	Cheq.	Description	Supplier	Vat	Net	Vat	Total	
17	16/04/2021	Current Account ·		authorised payment	Mawnan Memorial Hall	X	478.00		478.00	post office subsidy
43	20/05/2021	Current Account ·	2868	authorised payment	Outdoor Play People	S	3,290.00	658.00	3,948.00	from solar grant monies - income
94	27/07/2021	Current Account ·	2872	authorised payment	Mawnan WI	X	400.00		400.00	grant 2021/22
95	27/07/2021	Current Account ·	2873	authorised payment	Mawnan Cricket Club	X	500.00		500.00	grant 2021/22
168	03/11/2021	Current Account ·	2899	authorised payment	Mawnan Memorial Hall	X	504.00		504.00	post office subsidy
170	03/11/2021	Current Account ·	2900	authorised payment	Mawnan Football Club	X	1,114.00		1,114.00	grant 2021/22
201	18/11/2021	Current Account ·		debit card purchases	RBL	X	25.00		25.00	Remembrance day donation
255	22/01/2022	Current Account ·		authorised payment	Mawnan Memorial Hall	X	234.00		234.00	post office subsidy
262	22/01/2022	Current Account ·		authorised payment	Mawnan Anvil Trust	X	5,000.00		5,000.00	grant 2021/22
Subtotal for Code: Donations/ Grants							£11,545.00	£658.00	£12,203.00	
<b>TOTALS .....</b>							<b>£11,545.00</b>	<b>£658.00</b>	<b>£12,203.00</b>	

£2000 from budget - £5000 from solar grant. £3295 transferred in 28.5.21 for JPF equipment. agreement to use £1255 from general reserves made 16.12.21  
£3290 transferred for JPF equipment 28.5.21

**Mawnan Parish Council**  
**Reserves Balance**  
**2021-2022**

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<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
<b>Earmarked</b>					
Helford Carpark Trust	200.00				200.00
H&S	841.28	158.72	62.99		937.01
graveyard Contingency	5,000.00		1,095.00		3,905.00
Election Expenses	750.00	250.00			1,000.00
Solar Grant Funding	45,009.83	-14,875.00			30,134.83
Burial Fees	1,700.00	-1,700.00	645.00	4,145.00	3,500.00
Small Business rates grant (Put	9,616.00		830.76		8,785.24
Future Office project					
Smaller Projects - specific fundi	1,785.00		1,000.00		785.00
Cob Endowment Trust					
NDP - parish pot	2,815.06				2,815.06
<b>Total Earmarked</b>	<b>67,717.17</b>	<b>-16,166.28</b>	<b>3,633.75</b>	<b>4,145.00</b>	<b>52,062.14</b>
<b>TOTAL RESERVE</b>	<b>67,717.17</b>	<b>-16,166.28</b>	<b>3,633.75</b>	<b>4,145.00</b>	<b>52,062.14</b>
<b>GENERAL FUND</b>					55,619.76
<b>TOTAL FUNDS</b>					107,681.90

**Mawnan Parish Council**  
**Reserves Balance**  
**2022-2023**

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<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
<b>Earmarked</b>					
Helford Carpark Trust	200.00				200.00
H&S	937.01				937.01
graveyard Contingency	3,905.00				3,905.00
Election Expenses	1,000.00				1,000.00
Solar Grant Funding	30,134.83				30,134.83
Burial Fees	2,800.00				2,800.00
Small Business rates grant (Put	8,785.24				8,785.24
Future Office project					
Smaller Projects - specific fundi	785.00				785.00
Cob Endowment Trust					
NDP - parish pot	2,815.06				2,815.06
MUGA Project	35,000.00				35,000.00
Tree Planting	8,000.00				8,000.00
Jubilee Reserve	5,000.00				5,000.00
Roads & traffic	15,000.00				15,000.00
<b>Total Earmarked</b>	<b>114,362.14</b>				<b>114,362.14</b>
<b>TOTAL RESERVE</b>	<b>114,362.14</b>				<b>114,362.14</b>
<b>GENERAL FUND</b>					<b>-114,362.14</b>
<b>TOTAL FUNDS</b>					