



11th April 2022

Dear Councillor,

You are summoned to attend a meeting of Mawnan Parish Council Office and Finance Committee on Monday 25th April 2022 at 7.00pm in Mawnan Memorial Hall, Mawnan Smith.

Although not strictly necessary we are asking that anyone in attendance please wear a facemask

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 24th JANUARY AND THE CHAIRMAN TO SIGN THEM**
- 5. TO BE ADVISED OF ANY INFORMATION PERTAINING TO PREVIOUS MINUTES, AMENDMENTS AND ACTIONS AGREED THEREIN.**
- 6. CURRENT SIGNATORY POSITION AND REQUIREMENTS FOR ADDITIONAL USERS**
- 7. REVIEW OF CURRENT BUDGET POSITION 2020/21 (4th quarter/End of Year) AND DISCUSSION OF ANY AMENDMENTS FORESEEN. (including signing off on End of Year & 4th quarter's bank statements)**
- 8. TO REVIEW THE PROPOSED BUDGET FOR 2022/23 IN LIGHT OF THE YEAR END POSITION**
- 9. TO DISCUSS THE EARMARKED RESERVES POSITION FOR 2022/23**
- 10. TO DISCUSS ANY AND ALL NOTIFIED AUDIT REQUIREMENTS; TO INCLUDE SETTING THE DATE TO START THE PUBLIC REVIEW OF ACCOUNTS 2021/22 & THE RECEIPT OF THE INTERNAL AUDITORS REPORT**
- 11. HEALTH AND SAFETY UPDATE INCLUDING THE ANNUAL GDPR AUDIT (to be completed on the evening)**

Associated Papers

- Item 6 - we currently only have 3 signatories and only 1 of these has electronic banking permissions. It is important that we have this up and running again asap, so at least 1 further signatory with e-banking rights is needed.
- Item 7 - this appears to be fairly accurate with the projected EoY figures given out in January.
- Item 8 - Amendments to the budget usually made now would leave very us little funding left to cover in year contingencies or overspends.
- Item 9 – I would ideally like a note made in the minutes that the Earmarked Reserves for 2022/23 that cover projects (MUGA Project, Jubilee Reserve, Tree planting, Roads & Traffic) are not 'fixed' and could be adjusted as necessary throughout the year – up or down.
- Item 10 – the draft internal auditor's report is attached. Public review dates are as required and follow on from the June 2022 PC meeting as usual.
- Item 11 – annual review – document brought along on the evening and read through.



MINUTES OF A MEETING OF THE OFFICE AND FINANCE COMMITTEE OF MAWNAN PARISH COUNCIL HELD ON MONDAY 24th JANUARY 2022 AT 7.00PM IN MAWNAN BOWLING CLUB, CARWINION ROAD, MAWNAN SMITH.

PRESENT: Cllrs Caunter (chair) , Whibley & Sadler

ALSO PRESENT: Mrs L Clements, clerk

393.22F **TO RECEIVE APOLOGIES FOR ABSENCE -** Cllr Moyle

394.22F **MEMBERS TO DECLARE ANY INTERESTS IN THE ITEMS ON THE AGENDA (OVER £50) OR REQUEST DISPENSATIONS –** none noted

395.22F **PUBLIC COMMENT ON ITEMS ON THE AGENDA –** none noted

396.22F **TO RECEIVE AND APPROVE THE MINUTES OF THE MEETINGS OF THIS COMMITTEE HELD ON THE 25TH OCTOBER AND 6TH DECEMBER 2021 AND THE CHAIRMAN TO SIGN THEM**

It was proposed by Cllr Caunter, seconded by Cllr Whibley and
RESOLVED that the minutes of the meetings held on 25th October and 6th December 2021 be approved and signed by the Chair.

on a vote being taken the matter was approved unanimously

397.22F **TO BE ADVISED OF ANY INFORMATION PERTAINING TO PREVIOUS MINUTES, AMENDMENTS AND ACTIONS AGREED THEREIN.**

The clerk noted that the new office furniture was in place, but that the new pc was awaiting a suitable time to transfer files and swap over into use. Hopefully this would happen next week.

398.22F **REVIEW OF CURRENT BUDGET POSITION 2021/22 (3rd quarter) AND DISCUSSION OF ANY SIGNIFICANT ISSUES (including signing off on quarter's bank statements)**

Having gone through the current budget state the clerk explained the ££7500 overspend likely by the end of year – it included a spend of £2989 from Earmarked Reserves (graveyard contingency works; a burial fees refund and the community benches); and increase of approx. £1000 on the Playing Fields maintenance contract and the shortfall from last year's graveyard income on this year's maintenance costs (+/- £3520). There would also have to be the extra amount put into Donations & Grants at the December Full Council meeting to be taken into account.

399.22F **CONTINUATION OF DISCUSSION ON EARMARKED RESERVES POSITION FOR 2022/23**

The clerk explained that there still needed to be some adjustments made to the proposals for Earmarked Reserves discussed at the last meeting as we were allocating more than we had available. She explained that Earmarked Reserves were viewed as dedicated funds so they could not be used to fund day to day expenditure during the rest of the year and that this was what she was concerned about.

After discussion it was agreed that the amounts proposed for the 'new' projects be taken down, so the Earmarked Reserves now stood at:

Helford Carpark Trust	200.00
H&S	1,000.00
graveyard Contingency	3,905.00
Election Expenses	1,250.00
Solar Grant Funding	34,234.00
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	25,000.00
Tree Planting	5,000.00
Jubilee Reserve	5,000.00
Roads & traffic	10,000.00
TOTAL EARMARKED RESERVE	100,774.30

It was however noted that the likely intention was that the Solar Grant Fund would be approached to contribute to the MUGA project first, rather than the Parish Council and that the £25,000 earmarked was to be viewed as a 'fluid contingency fund' and could be released if necessary. Similarly the Jubilee Reserve is for the event in June and anything in this budget not spent after this would return to General Reserves immediately.

400.22F INTERNAL AUDIT REVIEW & UPDATE

The only point raised in the Internal Auditor's Report had now been completed and the advice on the acceptance of budget then precept in December noted.

401.22F ANNUAL REVIEW OF INTERNAL FINANCIAL CONTROLS, FINANCIAL RISK ASSESSMENT & HEALTH AND SAFETY UPDATE

The clerk explained that there were a number of changes to both documents that had been instigated by COVID legislation that would need to be reviewed in year as they become obsolete. These were highlighted in either yellow or green.

It was proposed by Cllr Sadler seconded by Cllr Caunter and

RESOLVED that the Internal Financial Controls & Risk Assessment be adopted with regular in year review by Cllr Caunter to occur

on a vote being taken the matter was approved unanimously

402.22F TO UPDATE BANK SIGNATORIES TO INCLUDE THE VICE –CHAIR, TO REMOVE CLLR MOYLE AND TO PROCESS THE ANNUAL NATIONWIDE WITHDRAWAL

Following on from Cllr Toland's sudden resignation at the Full Council meeting last week and with Cllr Sadler's upcoming medical procedure the clerk asked that the motion to removed Cllr Moyle be delayed until Cllr Caunter's addition had gone through, so as not to leave her short of cheque signatories.

She was also in the process of updating Trustee signatories as these never tied up with the parish accounts since they were not viewed as being the same organisation. Currently there were no signatories with electronic access.

It was proposed by Cllr Caunter, seconded by Cllr Sadler and
RESOLVED that Cllr Caunter be added to the parish's bank accounts as signatory with full electronic banking privileges and that Cllr Toland be removed asap.

on a vote being taken the matter was approved unanimously

The meeting finished at 8.15pm

Mawnan Parish Council
Reserves Balance
2021-2022

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
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	255.00		745.00
Solar Grant Funding	45,904.62	-15,769.79		7,245.00	37,379.83
Burial Fees	1,700.00	-1,700.00	645.00	5,845.00	5,200.00
Small Business rates grant (Put	9,616.00		830.76		8,785.24
Future Office project	50,000.00	-50,000.00			
Smaller Projects - specific fundi	1,785.00		1,000.00		785.00
Cob Endowment Trust					
NDP - parish pot	2,815.06	-249.61			2,565.45
Total Earmarked	118,611.96	-67,310.68	3,888.75	13,090.00	60,502.53
 TOTAL RESERVE	 118,611.96	 -67,310.68	 3,888.75	 13,090.00	 60,502.53
GENERAL FUND					47,235.37
TOTAL FUNDS					107,737.90

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	6,023.47	-423.47 (-7%)	799.09
Allowances			0.00 (N/A)	100.00	25.46	74.54 (74%)	74.54
Bank Interest	100.00	96.99	-3.01 (-3%)			0.00 (N/A)	-3.01
CIL payments		1,512.45	1,512.45 (151245)		1,000.00	-1,000.00 (-100%)	512.45
CTS Grant	471.08	471.08	0.00 (N/A)			0.00 (N/A)	0.00
Donations & Grants			0.00 (N/A)	10,290.00	12,245.00	-1,955.00 (-19%)	-1,955.00
Earmarked Reserves		7,245.00	7,245.00 (724500)		3,243.75	-3,243.75 (-324375)	4,001.25
External Audit Fees			0.00 (N/A)	350.00	300.00	50.00 (14%)	50.00
Graveyard	2,000.00	5,845.00	3,845.00 (192%)	3,200.00	8,080.83	-4,880.83 (-152%)	-1,035.83
Insurance			0.00 (N/A)	780.00	754.07	25.93 (3%)	25.93
Internal Audit Fees			0.00 (N/A)	225.00	225.00	0.00 (N/A)	0.00
Meeting Room Hire			0.00 (N/A)	350.00	347.36	2.64 (0%)	2.64
Misc		3.20	3.20 (320%)	1,398.00	1,643.87	-245.87 (-17%)	-242.67
NDP - Grant Funding			0.00 (N/A)	226.38	226.38	0.00 (N/A)	0.00
NDP - Parish Pot			0.00 (N/A)	2,815.06	259.60	2,555.46 (90%)	2,555.46
Parish Council Websites			0.00 (N/A)	100.00	62.89	37.11 (37%)	37.11
Paths & Open Spaces	1,473.70	1,448.68	-25.02 (-1%)	4,000.00	2,924.69	1,075.31 (26%)	1,050.29
Precept	48,917.00	48,917.00	0.00 (N/A)			0.00 (N/A)	0.00
Public Services			0.00 (N/A)	5,200.00	4,091.88	1,108.12 (21%)	1,108.12
Publications			0.00 (N/A)			0.00 (N/A)	0.00
Reclaimed VAT			0.00 (N/A)			0.00 (N/A)	0.00
S19 - Carwinion Playing Field		116.10	116.10 (11610%)	6,240.92	6,356.98	-116.06 (-1%)	0.04
S19 - Junior Playing Field		1,895.00	1,895.00 (189500)	5,000.00	5,368.00	-368.00 (-7%)	1,527.00
S234 (PH Act) - AED Grant			0.00 (N/A)	125.00	125.00	0.00 (N/A)	0.00
Salaries		431.80	431.80 (43180%)	16,500.00	15,378.41	1,121.59 (6%)	1,553.39
Subscriptions			0.00 (N/A)	1,200.00	1,395.51	-195.51 (-16%)	-195.51
Training & Conference Fees			0.00 (N/A)	1,000.00	110.00	890.00 (89%)	890.00
NET TOTAL	52,961.78	69,204.86	16,243.08 (30%)	64,700.36	70,188.15	-5,487.79 (-8%)	27

Total for ALL Cost Centres	69,204.86	70,188.15
V.A.T.	5,855.64	4,811.55
GROSS TOTAL	75,060.50	74,999.70

Mawnan Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

7 April 2022 (2021-2022)

Administration/Rent

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Office Rent + Rates		1,222.56	1,222.56	3,730.00	3,929.28	-199.28	1,023.28 (27%)
2	Office Supplies				960.00	1,125.42	-165.42	-165.42 (-17%)
3	Telephone & Internet				800.00	709.41	90.59	90.59 (11%)
4	Land Registry Searches				10.00	21.00	-11.00	-11.00 (-110%)
5	Books					117.75	-117.75	-117.75 (N/A)
6	Postages				100.00	120.61	-20.61	-20.61 (-20%)
SUB TOTAL			1,222.56	1,222.56	5,600.00	6,023.47	-423.47	799.09 (14%)

Allowances

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
20	Allowances				100.00	25.46	74.54	74.54 (74%)
SUB TOTAL					100.00	25.46	74.54	74.54 (74%)

Bank Interest

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
49	Bank Interest	100.00	96.99	-3.01				-3.01 (-3%)
SUB TOTAL		100.00	96.99	-3.01				-3.01 (-3%)

CIL payments

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
59	CIL Payments		1,512.45	1,512.45		1,000.00	-1,000.00	512.45 (N/A)
SUB TOTAL			1,512.45	1,512.45		1,000.00	-1,000.00	512.45 (N/A)

CTS Grant

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
48	CTS Grant	471.08	471.08					(0%)
SUB TOTAL		471.08	471.08					(0%)

Donations & Grants

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
42	Donations/ Grants				10,290.00	12,245.00	-1,955.00	-1,955.00 (-19%)

Mawnan Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

7 April 2022 (2021-2022)

SUB TOTAL				10,290.00	12,245.00	-1,955.00	-1,955.00 (-19%)
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Earmarked Reserves

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
51	Solar Grant		7,245.00	7,245.00				7,245.00 (N/A)
53	Election Expenses					255.00	-255.00	-255.00 (N/A)
54	Graveyard Contingency					1,095.00	-1,095.00	-1,095.00 (N/A)
55	H&S					62.99	-62.99	-62.99 (N/A)
56	Helford carpark Trust							(N/A)
58	Small Business Rates Grant (toil					830.76	-830.76	-830.76 (N/A)
60	Smaller Projects - Specific Fundi					1,000.00	-1,000.00	-1,000.00 (N/A)
SUB TOTAL			7,245.00	7,245.00		3,243.75	-3,243.75	4,001.25 (N/A)

External Audit Fees

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
10	External Audit Fee				350.00	300.00	50.00	50.00 (14%)
SUB TOTAL					350.00	300.00	50.00	50.00 (14%)

Graveyard

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
43	Graveyard Training							(N/A)
44	Graveyard Resources (Books/Fc				50.00	51.39	-1.39	-1.39 (-2%)
45	Graveyard Maintenance/ Grounc				2,900.00	7,141.43	-4,241.43	-4,241.43 (-146%)
46	Graveyard Rates				250.00	243.01	6.99	6.99 (2%)
52	burial fees	2,000.00	5,845.00	3,845.00		645.00	-645.00	3,200.00 (160%)
SUB TOTAL		2,000.00	5,845.00	3,845.00	3,200.00	8,080.83	-4,880.83	-1,035.83 (-19%)

Insurance

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
7	Insurances				780.00	754.07	25.93	25.93 (3%)
SUB TOTAL					780.00	754.07	25.93	25.93 (3%)

Internal Audit Fees

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Internal Audit Fee				225.00	225.00		(0%)

Mawnan Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

7 April 2022 (2021-2022)

SUB TOTAL				225.00	225.00		(0%)
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Meeting Room Hire

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
8	Meeting Room Hire				350.00	347.36	2.64	2.64 (0%)
SUB TOTAL					350.00	347.36	2.64	2.64 (0%)

Misc

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
33	Miscellaneous Expenses		3.20	3.20	898.00	1,143.87	-245.87	-242.67 (-27%)
34	Future Office Costs				500.00	500.00		(0%)
SUB TOTAL			3.20	3.20	1,398.00	1,643.87	-245.87	-242.67 (-17%)

NDP - Grant Funding

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
35	NDP - Grant Funding				226.38	226.38		(0%)
SUB TOTAL					226.38	226.38		(0%)

NDP - Parish Pot

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
36	NDP Parish Pot- resources				2,815.06	259.60	2,555.46	2,555.46 (90%)
SUB TOTAL					2,815.06	259.60	2,555.46	2,555.46 (90%)

Parish Council Websites

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
11	Parish Council Websites				100.00	62.89	37.11	37.11 (37%)
SUB TOTAL					100.00	62.89	37.11	37.11 (37%)

Paths & Open Spaces

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
22	SWCP	829.73		-829.73				-829.73 (-100%)
23	Inland Footpaths	643.97	1,448.68	804.71	2,000.00	1,452.69	547.31	1,352.02 (51%)
24	Weeds				400.00	509.00	-109.00	-109.00 (-27%)

Mawnan Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

7 April 2022 (2021-2022)

25 Grass Cutting				1,500.00	963.00	537.00	537.00 (35%)
26 Footpath Repairs				100.00		100.00	100.00 (100%)
SUB TOTAL	1,473.70	1,448.68	-25.02	4,000.00	2,924.69	1,075.31	1,050.29 (19%)

Precept

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
47 Precept	48,917.00	48,917.00					(0%)
SUB TOTAL	48,917.00	48,917.00					(0%)

Public Services

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
27 Toilet - Cleaning & Materials				2,600.00	3,016.53	-416.53	-416.53 (-16%)
28 Toilets - Utility Charges				700.00	1,017.73	-317.73	-317.73 (-45%)
29 Toilets - Repairs & Maintenance				1,000.00	57.62	942.38	942.38 (94%)
30 Rubbish Bins				800.00		800.00	800.00 (100%)
31 Telephone Box				50.00		50.00	50.00 (100%)
32 Bus Shelter				50.00		50.00	50.00 (100%)
SUB TOTAL				5,200.00	4,091.88	1,108.12	1,108.12 (21%)

Publications

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
12 Publications							(N/A)
50 footpath leaflets							(N/A)
SUB TOTAL							(N/A)

Reclaimed VAT

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
57 Reclaimed VAT (126)							(N/A)
SUB TOTAL							(N/A)

S19 - Carwinion Playing Field

Code Title	Receipts			Payments			Net Position
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
39 S19 - Carwinion Playing Field		116.10	116.10	6,240.92	6,356.98	-116.06	0.04 (0%)
SUB TOTAL		116.10	116.10	6,240.92	6,356.98	-116.06	0.04 (0%)

Mawnan Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

7 April 2022 (2021-2022)

S19 - Junior Playing Field

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
40	S19 - Junior Playing Field		1,895.00	1,895.00	5,000.00	5,368.00	-368.00	1,527.00 (30%)
	SUB TOTAL		1,895.00	1,895.00	5,000.00	5,368.00	-368.00	1,527.00 (30%)

S234 (PH Act) - AED Grant

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
41	S234 (PH act) - AED Grant				125.00	125.00		(0%)
	SUB TOTAL				125.00	125.00		(0%)

Salaries

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
13	Clerks Salary (inc PAYE & NI)		331.30	331.30	15,000.00	13,278.02	1,721.98	2,053.28 (13%)
14	Parish NI contribution		48.11	48.11	500.00	662.21	-162.21	-114.10 (-22%)
15	Clerks Pension Contribution				400.00	436.81	-36.81	-36.81 (-9%)
16	Parish Pension Contribution		24.40	24.40	550.00	955.64	-405.64	-381.24 (-69%)
17	Mileage & Parking		27.99	27.99	50.00	45.73	4.27	32.26 (64%)
	SUB TOTAL		431.80	431.80	16,500.00	15,378.41	1,121.59	1,553.39 (9%)

Subscriptions

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
21	Subscriptions				1,200.00	1,395.51	-195.51	-195.51 (-16%)
	SUB TOTAL				1,200.00	1,395.51	-195.51	-195.51 (-16%)

Training & Conference Fees

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
18	Course/Conference fees				800.00	110.00	690.00	690.00 (86%)
19	Mileage & Parking				200.00		200.00	200.00 (100%)
	SUB TOTAL				1,000.00	110.00	890.00	890.00 (89%)

Mawnan Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

7 April 2022 (2021-2022)

Summary

NET TOTAL	52,961.78	69,204.86	16,243.08	64,700.36	70,188.15	-5,487.79	10,755.29 (9%)
V.A.T.		5,855.64			4,811.55		
GROSS TOTAL		75,060.50			74,999.70		

Mawnan Parish Council
Listing of Payments in each Code for All Cost Centres
(Between 01-04-2021 and 07-04-2022)

Cost Centre Donations & Grants

Code Number	42 Donations/ Grants								
Vchr.	Date	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat
17	16/04/2021		Current		authorised payment	Mawnan Memorial Hall	X	478.00	
43	20/05/2021		Current	2868	authorised payment	Outdoor play people	S	3,290.00	658.00
94	27/07/2021		Current	2872	authorised payment	Mawnan WI	X	400.00	
95	27/07/2021		Current	2873	authorised payment	Mawnan Cricket Club	X	500.00	
168	03/11/2021		Current	2899	authorised payment	Mawnan Memorial Hall	X	504.00	
170	03/11/2021		Current	2900	authorised payment	Mawnan Football Club	X	1,114.00	
201	18/11/2021		Current		debit card purchases	RBL	X	25.00	
255	22/01/2022		Current		authorised payment	Mawnan Memorial Hall	X	234.00	
262	22/01/2022		Current	2909	authorised payment	Mawnan Anvil Trust	X	5,000.00	
274	18/02/2022		Current	2913	authorised payment	Coastwatch	X	500.00	
316	18/03/2022		Current		debit card purchases	Cornwall Air Ambulance	X	200.00	
Subtotal for Code: Donations/ Grants								£12,245.00	£658.00
Subtotal for Cost Centre: Donations & Grants								12,245.00	658.00
TOTALS								£12,245.00	£658.00
									£12,903.00

Transfer agreed 2020 from Solar Grant Fund

Agreed to take from General Reserves any overspend above £7000 budgeted income (£1955)

£2000 from budget. £5000 from solar grant - £3295 transferred 28.5.21 balance at new year. (remaining £1705 pending transfer in May 2022)
£3290 transferred for JPF equipment 28.5.21 (from solar grant)

Mawnan Parish Council
Listing of Payments in each Code for All Cost Centres
(Between 01-04-2021 and 07-04-2022)

Cost Centre Misc**Code Number 33 Miscellaneous Expenses**

Vchr.	Date	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
41	20/05/2021		Current	2867	authorised payment	Stephens Scown LLP	S	898.00	179.60	1,077.60
91	15/07/2021		Current		authorised payment	Lloyds Bank	X	7.00		7.00
200	18/11/2021		Current		debit card purchases	RBL	X	30.00		30.00
283	18/02/2022		Current	2911	authorised payment	clerk	X	4.80		4.80
317	28/03/2022		Current		debit card purchases	The Range	S	11.62	2.33	13.95
318	28/03/2022		Current		debit card purchases	Jarrold Ltd	S	19.96	3.99	23.95
321	29/03/2022		Current		debit card purchases	Baker Ross	S	172.49	34.50	206.99
Subtotal for Code: Miscellaneous Expenses								£1,143.87	£220.42	£1,364.29

Code Number 34 Future Office Costs

Vchr.	Date	Minute	Bank	Cheq. No.	Description	Supplier	Vat Type	Net	Vat	Total
69	25/06/2021		Current		authorised payment	Hormann Architects	X	500.00		500.00
Subtotal for Code: Future Office Costs								£500.00		£500.00
Subtotal for Cost Centre: Misc								1,643.87	220.42	1,864.29

TOTALS £1,643.87 £220.42 £1,864.29

Voucher 41 - CET costs

Voucher 91 – bank charge

Voucher 200 – donation for Remembrance Day piper

Voucher 317, 318 & 321 – Jubilee Celebration purchases: to carry forward as debit from £500 in next budget year.

Current Year 2021-2022						NOTES
	Receipts		Payments		Variance (budget-EoY)	
	Budget	Actual	Budget	Actual EoY		
Administration/Rent		1,222.56	5,600.00	6,023.47	-423.47	actual spend £4800.91
Insurance		0.00	780.00	754.07	25.93	
Meeting Room Hire		0.00	350.00	347.36	2.64	
Internal Audit Fees		0.00	225.00	225.00	0.00	
External Audit Fees		0.00	350.00	300.00	50.00	
Parish Council Websites		0.00	100.00	62.89	37.11	
Publications		0.00		0.00	0.00	
Salaries		431.80	16,500.00	15,378.41	1,121.59	
Training & Conference Fees		0.00	1,000.00	110.00	890.00	variable
Allowances		0.00	100.00	25.46	74.54	
Subscriptions		0.00	1,200.00	1,395.51	-195.51	all annual subs now included (HMCG + ICO + ICCM)
Paths & Open Spaces	1,473.70	1,448.68	4,000.00	2,924.69	1,075.31	
Public Services		0.00	5,200.00	4,091.88	1,108.12	
Misc		3.20	1,398.00	1,643.87	-245.87	see separate sheet for full spend explanation
NDP - Grant Funding		0.00	226.38	226.38	0.00	remains of Groundworks Grant (reserve)
NDP - Parish Pot		0.00		259.60		Earmarked reserve - likley used in referendum
S19 - Carwinion Playing Field		116.10	6,240.92	6,356.98	-116.06	BIG increase on contract renewal
S19 - Junior Playing Field		1,895.00	5,000.00	5,368.00	-368.00	BIG increase on contract renewal
S234 (PH Act) - AED Grant		0.00	125.00	125.00	0.00	
Donations & Grants		0.00	10,290.00	12,245.00	-1,955.00	see separate sheet for full spend explanation
Graveyard	2,000.00	5,845.00	3,200.00	8,080.83	-4,880.83	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	
CTS Grant	471.08	471.08		0.00	0.00	
Bank Interest	100.00	96.99		0.00	0.00	
Earmarked Reserves	6,000.00	7,245.00		3,243.75		see separate Reserves breakdown sheet
Reclaimed VAT		0.00		0.00	0.00	
CIL payments		1,512.45		1,000.00	-1,000.00	
	58,961.78	69,204.86	61,885.30	70,188.15	-4,799.50	Explanation of overspend: £3244 Earmarked Reserves (not in budget); £3520 Graveyard shortfall; £1000 S19 contract changes;£1955 overspend for Grants

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)

	Next Year 2022-2023		NOTES
	Budget	Payments April amendment	
Administration/Rent	4,870.00	4,870.00	
Insurance	800.00	800.00	
Meeting Room Hire	350.00	350.00	
Internal Audit Fees	225.00	225.00	
External Audit Fees	300.00	300.00	
Parish Council Websites	100.00	100.00	
Publications			
Salaries	16,000.00	16,500.00	1.25% NI mandatory increase; spinal point pay increase for 22/23 approx £250); Pay settelement for 22/23 pending
Training & Conference Fees	550.00	550.00	
Allowances	100.00	100.00	
Subscriptions	1,300.00	1,400.00	increase to cover finance software. SLCC increase £7.00, calc £15.50
Paths & Open Spaces	5,500.00	5,500.00	£250 increase to footpaths contract
Public Services	4,600.00	4,600.00	Reserve held in part for toilet refurbishment.
Misc			
NDP - Grant Funding			£0 funding remaining
NDP - Parish Pot			has cfw balance from grant of approx £2556
S19 - Carwinion Playing Field	7,000.00	7,000.00	
S19 - Junior Playing Field	5,000.00	5,000.00	will likely need funding for hedge/tree/ fencing works
S234 (PH Act) - AED Grant	125.00	125.00	rolling grants, rather than annual
Donations & Grants	2,080.00	5,080.00	Includes £3000 agreed Dec 21 from Solar Grant & £80 rolling Shute Hill Greenspace
Graveyard	4,300.00	7,200.00	REDUCE PC BUDGET TO £2000 . CFW income balance from end of 2021/22 (£5200). Maintenance contract £5195
Precept			
CTS Grant			
Bank Interest			
Earmarked Reserves			
Reclaimed VAT			
CIL payments			
	53,200.00	59,700.00	

CIL income is also ringfenced - it may be spe

Funds spent from Earmarked Reserves do n

£3000 in from Solar grant Fund

£5200 cfw burial fees 21/22 to maintenance 22/23

£100 increase to subscriptions

Mawnan Parish Council
Reserves Balance
2022-2023

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Helford Carpark Trust	200.00				200.00
H&S	937.01	62.99			1,000.00
Graveyard Contingency	3,905.00				3,905.00
Election Expenses	745.00	505.00			1,250.00
Solar Grant Funding	37,379.83				37,379.83
Burial Fees	5,200.00	-5,200.00			
Small Business rates grant (Put	8,785.24				8,785.24
Smaller Projects - specific fundi	785.00				785.00
NDP - parish pot	2,565.45				2,565.45
MUGA Project		25,000.00			25,000.00
Tree Planting		5,000.00			5,000.00
Jubilee Reserve		5,000.00			5,000.00
Roads & traffic		10,000.00			10,000.00
Total Earmarked	60,502.53	40,367.99			100,870.52
TOTAL RESERVE	60,502.53	40,367.99			100,870.52
GENERAL FUND					6,867.38
TOTAL FUNDS					107,737.90



HUDSON ACCOUNTING LTD.
INTERNAL AUDIT REPORT:
TO THE MEMBERS MAWNAN PARISH COUNCIL
YEAR ENDED 31ST MARCH 2022.

ISSUE DATE: 11/04/2022
ISSUED TO: PARISH CLERK

INTRODUCTION:

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Scope:

The scope of the audit covers, as a minimum, the areas included in the Internal Audit Report contained in the Annual Governance & Accountability Return and the Transparency Code.

Approach:

Audit work is carried out in line with the Chartered Institute of Public Finance and Accountancy's Internal Audit Standards and guidance issued by the National Association of Local Councils.

Where applicable we have included reference to 'proper practice' and the associated guidance as laid out in 'Governance & Accountability for Smaller Authorities in England' which is applicable to financial years from 1st April 2021.

Selective testing was carried out and the relevant policies, procedures and controls were reviewed.

GENERAL COMMENTS:

We would like to thank the Clerk for their assistance and co-operation during the audit.

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

It should be noted that assurance can never be absolute. The most that the internal audit service can provide is a reasonable assurance that there are no major weaknesses in risk management, governance, and control processes. The audit does not guarantee that the accounting records are free from fraud or error.

The review undertaken obtained a level of assurance which has allowed us to complete the Internal Audit Report element of the Annual Governance & Accountability Return with no qualifications, thus in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

There are no outstanding recommendations from previous reports.

Also attached, as Appendix 1 is a copy of the completed Internal Audit Report required as part of the Annual Governance & Accountability Return.

AUDIT COMMENTARY:

Items in **bold text** within the body of the report represent our findings in respect of the application of controls, text in *italics* represent suggested actions that fall short of being a formal recommendation or do not necessarily pertain to the application of internal controls.

A Appropriate accounting records have been properly kept throughout the financial year.

The accounts are maintained on Scribe accounting software; they were up to date, in balance and free from material errors.

B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Financial Regulations

Financial Regulations were last reviewed 1 November 2021.

Purchasing

Competitive pricing has been sought where required.

Payment

A sample of payments made were checked; one error was found – a gross payment (inc. VAT) had been entered as a net payment thus an overpayment has occurred.

Invoices are now uploaded and stored in the accounting system but are not being annotated as having been checked by the RFO – invoices should be scanned in after being certified in accordance with Financial Regulations.

VAT

VAT was correctly accounted for other than in the instance mentioned above.

C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Insurance

Statutory insurances are in place and the Fidelity Guarantee is adequate at £250K.

Risk Assessment & Internal Controls

The Council reviewed its risk management arrangements in February 2022.

Cash

In line with our previous recommendation an Investment Strategy has been adopted, this should be reviewed on an annual basis.

D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Budget setting

The budget and precept were properly approved by Full Council following the production of detailed estimates.

Budget monitoring

Quarterly budget monitoring reports have been provided to Members in accordance with Financial Regulations.

Adequacy of Reserves

After allowing for earmarked reserves of £60,592 the general reserve stands at £47,146; equating to 64% of gross expenditure which is within generally accepted parameters.

E Expected income was fully received, based on correct prices, properly recorded, and promptly banked; and VAT was appropriately accounted for.

Precept

The precept received was checked to the records of the Council and the principal authority and found to be in accord.

VAT claims

A VAT claim up to the end of September has been submitted and paid, the remainder of the year is pending.

Burial Fees

Burial fees have been accurately applied and the burial register is up to date.

The audit trail would be improved by annotating the relevant Scribe transaction number on the burial receipts.

F Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

NOT OPERATED.

G Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Payroll testing revealed no issues to report.

H Asset and investments registers were complete and accurate and properly maintained.

The asset register has been updated to reflect additions and disposals during the year and the total value of assets held is accurately disclosed in the AGAR.

I Periodic and year-end bank account reconciliations were properly carried out.

Monthly bank reconciliations are performed in a timely manner, are reported to Council, and are reviewed quarterly by a Member.

The year-end bank reconciliation was found to be accurate.

J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure) agreed to the cash book, supported by an appropriate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.

The accounts were produced on a receipts and payments basis and were in accord with underlying records.

Mileage has been included in the staff costs line; this is no longer correct following updates to the Practitioners Guide.

The amount is immaterial however the accounting system should be updated to ensure that, in future, travel costs are reflected in the 'other expenditure' line in the Accounting Statements.

K IF the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt.

NOT APPLICABLE.

L The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements.

NOT APPLICABLE.

M The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations

The requisite Notice was published but too many days were allowed – care should be taken to comply with the Regulations.

N The authority has complied with the publication requirements for 2020/21 AGAR.
All publication requirements were met.

O Trust funds (including charitable). The council met its responsibilities as trustee.
The Council has met its obligations and all Charity Commission Returns are up to date.

Annual Internal Audit Report 2021/22

MAWNAN PARISH COUNCIL

mawnan.org.uk/council-expenditure

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**	
A. Appropriate accounting records have been properly kept throughout the financial year.	✓			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓	NOT USED
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓			
H. Asset and investments registers were complete and accurate and properly maintained.	✓			
I. Periodic bank account reconciliations were properly carried out during the year.	✓			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓			
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			✓	
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			✓	
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓			
N. The authority has complied with the publication requirements for 2020/21 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓			
O. (For local councils only)	Yes	No	Not applicable	
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓			

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

08/04/2022

11/04/2022

Name of person who carried out the internal audit

S P HUDSON CPFA

Signature of person who carried out the internal audit

S. P. Hudson

Date

11/04/2022

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).