



18<sup>th</sup> July 2023

Dear Councillor,

You are summoned to attend a meeting of Mawnan Parish Council Office and Finance Committee on Monday 24<sup>th</sup> July at 7.00pm in Rendlesham Rooms, Mawnan Memorial Hall, Mawnan Smith.

Yours faithfully,

Lisa Clements  
Clerk to the Parish Council

#### AGENDA

1. TO RECEIVE APOLOGIES FOR ABSENCE
2. TO ELECT A CHAIRMAN FOR THE MUNICIPAL YEAR 2023/24
3. MEMBERS TO DECLARE ANY INTERESTS IN THE ITEMS ON THE AGENDA (OVER £50) OR REQUEST DISPENSATIONS
4. PUBLIC COMMENT ON ITEMS ON THE AGENDA
5. TO RECEIVE AND APPROVE THE MINUTES OF THE MEETINGS OF THIS COMMITTEE HELD ON THE 10<sup>th</sup> MAY 2023 AND THE CHAIRMAN TO SIGN THEM
6. TO BE ADVISED OF ANY INFORMATION PERTAINING TO PREVIOUS MINUTES, AMENDMENTS AND ACTIONS AGREED THEREIN.
7. REVIEW OF THE CURRENT BUDGET POSITION 2023-24 (1st quarter) AND DISCUSSION OF ANY AMENDMENTS FORESEEN ESPECIALLY FOLLOWING THE INCLUSION OF NEW OFFICE COST CENTRE (including signing off on Q1 bank statements)
8. TO DISCUSS THE EARMARKED RESERVES POSITION FOR 2023/24

**Associated Papers**

- Item 2 - we will need a chairman (and possibly additional members) to remain quorate if/when Cllr Brooksbank leaves.
  
- Item 5 - draft minutes attached
  
- Item 6 - Opening of a 2<sup>nd</sup> savings account with Nationwide (£40K) agreed at last meeting. Only just authorised as they are not actually taking on new accounts at present – we are getting an exception as an existing customer.
  
- Item 7 - a new Cost Centre had been created to show the New Office and the agreed £35,000 contribution. However this means that the projected budget spend for 23/24 is now just shy of £108,000, significantly more than the £70,000 potential income.
  
- Item 8 - We currently have a significant amount for funds that are tied up in Earmarked Reserves but that do not get used – and I don't just mean the Solar Grant Fund. After talking with our accountant we might want to consider a statement to be included with the minutes stating which of the current Earmarked Reserves could be 'temporarily liquidated' to use for general expenses should it become necessary.



**MINUTES OF A MEETING OF THE OFFICE AND FINANCE COMMITTEE OF MAWNAN PARISH COUNCIL HELD ON WEDNESDAY 10<sup>TH</sup> MAY 2023 AT 7.00PM IN THE RENDLESHAM ROOMS, MAWNAN MEMORIAL HALL**

**PRESENT:** Cllrs Brooksbank (Chair), Sadler & Whibley

**ALSO PRESENT:** Mrs L Clements, clerk & Cllr Morris

451.23F **TO RECEIVE APOLOGIES FOR ABSENCE** – Cllr Reid

452.23F **TO ELECT A CHAIRMAN FOR THE MUNICIPAL YEAR 2023/24**

The Clerk explained that this was only on the agenda as the meeting had been delayed past 5<sup>th</sup> May. Since the membership of O&F was a set item on the Annual parish Meeting agenda for next week it was agreed to defer this to the next O&F meeting.

453.23F **MEMBERS TO DECLARE ANY INTERESTS IN THE ITEMS ON THE AGENDA (OVER £50) OR REQUEST DISPENSATIONS** – none noted

454.23F **PUBLIC COMMENT ON ITEMS ON THE AGENDA** – none noted

455.23F **TO RECEIVE AND APPROVE THE MINUTES OF THE MEETINGS OF THIS COMMITTEE HELD ON THE 23<sup>RD</sup> JANUARY 2023 AND THE CHAIRMAN TO SIGN THEM**

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

**RESOLVED** that the minutes of the meetings held on 23<sup>rd</sup> January 2023 be approved and signed by the Chair.

on a vote being taken the matter was approved unanimously

456.23F **TO BE ADVISED OF ANY INFORMATION PERTAINING TO PREVIOUS MINUTES, AMENDMENTS AND ACTIONS AGREED THEREIN.**

It was agreed that Cllr Brooksbank & Whibley complete the clerk's annual review asap (before the end of May if possible) on a date to be jointly agreed.

457.23F **TO REVIEW THE CURRENT DIRECT DEBITS AND TO AGREE THEIR CONTINUATION FOR 2023/24.**

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

**RESOLVED** that the list of direct debits as provided by the clerk is accurate and should continue.

On a vote being taken the matter was approved unanimously

458.23F **REVIEW OF END OF YEAR BUDGET POSITION 2022/23 (4<sup>th</sup> quarter/End of Year) AND DISCUSSION OF ANY AMENDMENTS FORESEEN.** (including signing off on End of Year & 4<sup>th</sup> quarter's bank statements)

Cllr Brooksbank explained the £20,000 'overspend' figure was actually the figure originally used as income less actual end of year spend.

£7,154 of Earmarked Reserves was used for various projects along with additional funds of £1,265 for the Post Office Outreach, £1,628 for increases to the Public Services line (mainly due to the cleaning contract renewal) and £2,521 for receipt of the ,missed balancing invoice for the 21/22 Paths & Open Spaces contract. We received additional to the budgeted income extras of £15,412.31 - meaning we were only needed £5127 from General Reserves to cover in year spending.

It was proposed by Cllr Brooksbank, seconded by Cllr Sadler and  
**RESOLVED** that the End of Year budget position be accepted as a spend of  
 £72,293.35 (ex VAT)

on a vote being taken the matter was approved unanimously

**459.23F TO REVIEW THE INVESTMENT STRATEGY AND CONSIDER ALTERNATIVE ACCOUNTS/ BONDS** (considering potential in year needs).

There were discussions on the options for shorter term investment at higher interest rates given that there would in all likelihood be the need to spend money this year on the new offices and possibly the MUGA. After review of our deposit account bank statements for the last 3 months it was agreed to leave the solar fund in the 95 day saver at Nationwide as it stands for this year (pending review later in the year) but to open a 2<sup>nd</sup> account for £40,000 which would get a better rate but still be readily accessible when/ if required.

It was proposed by Cllr Brooksbank, seconded by Cllr Sadler and  
**RESOLVED** following this discussion that the Investment Strategy (2023) be accepted and that a 2<sup>nd</sup> investment/saver account at Nationwide be opened in the PC name, transferring £40,000 from the Lloyds deposit account.

on a vote being taken the matter was approved unanimously

**460.23F TO DISCUSS ANY AND ALL NOTIFIED AUDIT REQUIREMENTS; TO INCLUDE SETTING THE DATE TO START THE PUBLIC REVIEW OF ACCOUNTS 2022/23 & THE RECEIPT OF THE INTERNAL AUDITORS REPORT.**

The clerk reported that the best dates for our public review – given that the first 2 weeks of July was a statutory requirement – would be 20<sup>th</sup> June to 31<sup>st</sup> July, allowing time for the PC to agree the Finance & Governance statement at the June meeting. The clerk would make efforts to place this notice on both the website & noticeboard for the start date.

One of the points highlighted in the Internal Auditor's report was the amount of General Reserves being held – she explained that she had spoken to the accountant about this as it was a timing matter (Earmarked Reserves transfers agreed during the year being done at the start of the new year, not the end of the current one) and that these ER transfers would now be the last thing done in the current year and give a better picture.

It was proposed by Cllr Brooksbank, seconded by Cllr Sadler and  
**RESOLVED** that the Internal Auditor's report was received and accepted with the 3 minor points brought up noted. This would be presented to the Full Parish Council to recognise at the next meeting

on a vote being taken the matter was approved unanimously

**461.23F TO REVIEW THE PROPOSED BUDGET FOR 2023/24 IN LIGHT OF THE YEAR END POSITION** (includes discussion on Open Spaces contract balancing invoices for 21/22 received at end of March 2023 and impact on PFT grants; closing Coronation Earmarked Reserve)

The clerk presented an amended budget based on the End of Year position. This showed likely spending to be £67,365.00 which included an increase of £1550 to cover associated salary increases; a reduction of £500 to the Training line as the clerk would not be doing the CILCA course; £900 increase to cover the contract minimum for Footpath & Open Space cutting; a similar £750 increase to cover the Public Services budget (mainly a predicted rubbish bin emptying increase and finally, a decrease in funds needed from the PC to cover graveyard costs (because of burials income since December) of £295.

It was proposed by Cllr Brooksbank, seconded by Cllr Sadler and **RESOLVED** that the expenditure budget be amended to £67,365 (including agreed transfers of £3000 solar grant; £3105 cfw Burials) from the original £58,945 as per the clerks explanation

on a vote being taken the matter was approved unanimously

It was also agreed that, given the sinking funds being created, that the Trusts should be required to pay back their over-allocations from last year. It was decided to amend the budget figures for each of the S19 cost centres (CPF now £7336, JPF now £4143) be amended immediately to show this. I do not recall this agreement

**462.23F TO DISCUSS THE EARMARKED RESERVES POSITION FOR 2023/24**

The clerk explained that she had always made amendments agreed in year at the start of the next financial year, as initial transaction when putting the new budget on. Having had the amount of General Reserves noted in the Internal Audit report as being of concern she had talked the timing of this through with Steve Hudson (accountant) and was of a mind that, in future, these amendments be the final actions taken at the end of the year, thus giving a more accurate General/Earmarked Reserves at close of year. Currently the Earmarked Reserves was at £78072.79. Cllr Brooksbank asked about the MUGA Reserve of £10,000 and the likelihood of this being retained long term with no progress on applying for grant funding from other sources. It was proposed to use the CIL funding to look at putting in a hardcore path across the JPF, unless the parents group met soon to discuss equipment plans (repair or remove the zipwire/ rocker).

Cllr Whibley asked if we as a parish council should be doing more to bring additional renewable energy companies/ project online in the parish. Cllr Brooksbank said this was a corporate issue with the solar cabling into/out of Cornwall that did not allow our energy to access the National Grid. It was agreed to ask County Councillor Bastin if this was something to be concerned about but that this was probably not something that the Parish Council – as a non-landowner – could really address without the involvement/support of the community (e.g. a community solar panel installation or wind turbine if the vast majority of the community supported the like)

Meeting finished at 8.15pm

Item 458.23F - End of year position

Cost Centre	Receipts		Payments		Actual	Variance	Net Position +/- Under/over spend	Clerk's End of Of Year notes
	Budgeted	Actual	Budgeted	Actual				
Administration/Rent		6.32	4,870.00	4,347.35	4,347.35	522.65 (10%)	528.97	change of phone/broadband (<40%); E-agenda switch (less office supplies) <40% Postages >50%
Insurance		0.00	764.65	764.65	764.65	0.00 (N/A)	0.00	corrected to reflect invoice (-£35.40)
Meeting Room Hire		0.00	350.00	426.99	426.99	-76.99 (-22%)	-76.99	increase venue hire + more meetings
Internal Audit Fees		0.00	225.00	225.00	225.00	0.00 (N/A)	0.00	fixed amount
External Audit Fees		0.00	300.00	300.00	300.00	0.00 (N/A)	0.00	fixed amount
Parish Council Websites		0.00	100.00	57.39	57.39	42.61 (42%)	42.61	hosting only - no domain name renewal needed for 22/23
Publications		0.00				0.00 (N/A)	0.00	used for footpath leaflets
Salaries		270.18	16,500.00	17,328.73	17,328.73	-828.73 (-5%)	-558.55	April 22 guesstimate on Spinal point & NUC increases, NI contribs, Pension & Tax for year
Training & Conference Fees		0.00	550.00	355.00	355.00	195.00 (35%)	195.00	no major training undertaken.
Allowances		0.00				100.00 (100%)	100.00	not used in year
Subscriptions		0.00	1,400.00	1,318.53	1,318.53	81.47 (5%)	81.47	ICCM now not used (£95.00)
Paths & Open Spaces		1,513.12	4,513.12	5,123.50	5,123.50	376.50 (6%)	376.50	includes balancing for 20/21
Public Services		194.71	4,600.00	6,228.48	6,228.48	-1,628.48 (-35%)	-1,433.77	extra £1,000 for rubbish bin contract (£1847); increase to toilet cleaning contract (£1023); utility charges inc £192 EDF rebates, overall down as sewer issues sorted
Misc		5.70		-324.04	-324.04	-324.04 (-32404%)	-318.34	see additional sheet for details
NDP - Grant Funding		0.00		0.00	0.00	(N/A)	0.00	final year
NDP - Parish Pot		0.00		0.00	0.00	(N/A)	0.00	final year
S19 - Carwinion Playing Field		0.00	7,000.00	7,664.00	7,664.00	-664.00 (-9%)	-664.00	2020/21 in year contract balancing issue
S19 - Junior Playing Field		0.00	5,000.00	6,857.00	6,857.00	-1,857.00 (-37%)	-1,857.00	2020/21 in year contract balancing issue
S234 (PH Act) - AED Grant		0.00	125.00	125.00	125.00	0.00 (N/A)	0.00	did not include funding for Post Office Outreach (£1350 pa)
Donations & Grants		0.00	5,080.00	6,345.47	6,345.47	-1,265.47 (-24%)	-1,265.47	increase to works cost & contract review from Oct 2022 (remember income roll forward to next years maintenance)
Graveyard		1,000.00	3,875.00	7,348.10	7,348.10	-148.10 (-2%)	2,726.90	
Precept		48,917.00				0.00 (N/A)	0.00	
CTS Grant		223.59				0.00 (N/A)	0.00	final year
CC - Footpaths LMP		0.00				0.00 (N/A)	0.00	
Bank interest		100.00	139.69			0.00 (N/A)	39.69	increase in interest rates (pending EoY Nationwide/Solar grant interest)
Earmarked Reserves		12,020.71		7154.12	7154.12	-7154.12 (-715412%)	4,866.59	see additional sheet for details
Reclaimed VAT						0.00 (N/A)	0.00	pending 2nd claim (Jul22 to mar23) £3028.05
<b>NET TOTAL</b>		<b>51,753.71</b>	<b>67,166.02</b>	<b>72,293.35</b>	<b>72,293.35</b>	<b>-12,628.70 (-21%)</b>	<b>2,783.61</b>	Agreed £7948 overspend. EoY position £20540 overspend £1628 Public Services; £2521 PFT (balancing);£1265 Donation (Post Office Outreach)+ Agreed Earmarked reserves spend £7154
<b>Total for ALL Cost Centres</b>		<b>67,166.02</b>		<b>72,293.35</b>	<b>72,293.35</b>			
<b>V.A.T.</b>		<b>2,303.38</b>		<b>4,302.20</b>	<b>4,302.20</b>			
<b>GROSS TOTAL</b>		<b>69,469.40</b>		<b>76,595.37</b>	<b>76,595.37</b>			

## Item 461.23F – amended budget proposal April 2023

Cost Centre	Next Year 2023-2024 Payments		
	Budget	April amendment	
Administration/Rent	4,680.00	4,680.00	
Insurance	800.00	800.00	
Meeting Room Hire	500.00	600.00	
Internal Audit Fees	225.00	225.00	
External Audit Fees	350.00	300.00	
Parish Council Websites	60.00	60.00	
Publications			
Salaries	17,150.00	18,700.00	£350 for FINAL spinal point increase; approx £1000 NJC salary award
Training & Conference Fees	1,250.00	700.00	increase for CILCA not needed - alternate 'refresher training' to be sourced
Allowances	100.00	100.00	
Subscriptions	1,500.00	1,500.00	need to add £100 Clean Ocean
Paths & Open Spaces	4,600.00	5,500.00	contract minimum cost
Public Services	6,750.00	7,500.00	£1000 +/- phonebox & noticeboard repairs pending. £2000 rubbish bins; toilet electricity £140; water £720; cleaning £3600
Misc		0.00	
S19 - Carwinion Playing Field	8,000.00	8,000.00	question on balancing cfw to be addressed
S19 - Junior Playing Field	6,000.00	6,000.00	question on balancing cfw to be addressed
S234 (PH Act) - AED Grant	150.00	150.00	
Donations & Grants	3,430.00	6,430.00	£3000 Solar grant transfer due 28.4.23
Graveyard	3,400.00	6,120.00	cfw 22/23 burial fees (£3105). Initial budget decrease to £3015)
Precept			
CTS Grant			
Bank Interest			
Earmarked Reserves			
<b>NET TOTAL</b>	<b>58,945.00</b>	<b>67,365.00</b>	Includes agreed transfers of: £3000 solar grant (line 20); £3105 cfw Burials (line 21). Total budget WITHOUT these = £61,260

**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			0.00 (N/A)	4,680.00	2,121.62	2,558.38 (54%)	2,558.38
Insurance			0.00 (N/A)	800.00	785.27	14.73 (1%)	14.73
Meeting Room Hire			0.00 (N/A)	600.00		600.00 (100%)	600.00
Internal Audit Fees			0.00 (N/A)	225.00	225.00	0.00 (N/A)	0.00
External Audit Fees			0.00 (N/A)	300.00		300.00 (100%)	300.00
Parish Council Websites			0.00 (N/A)	60.00		60.00 (100%)	60.00
Publications			0.00 (N/A)			0.00 (N/A)	0.00
Salaries		331.91	331.91 (33191%)	18,700.00	4,027.52	14,672.48 (78%)	15,004.39
Training & Conference Fees			0.00 (N/A)	700.00	65.00	635.00 (90%)	635.00
Allowances			0.00 (N/A)	100.00		100.00 (100%)	100.00
Subscriptions			0.00 (N/A)	1,500.00	837.53	662.47 (44%)	662.47
Paths & Open Spaces	1,626.69		-1,626.69 (-100%)	5,500.00	1,178.31	4,321.69 (78%)	2,695.00
Public Services			0.00 (N/A)	7,500.00	1,144.82	6,355.18 (84%)	6,355.18
Misc			0.00 (N/A)			0.00 (N/A)	0.00
S19 - Carwinion Playing Field			0.00 (N/A)	7,336.00	1,395.00	5,941.00 (80%)	5,941.00
S19 - Junior Playing Field			0.00 (N/A)	4,143.00	494.70	3,648.30 (88%)	3,648.30
S234 (PH Act) - AED Grant			0.00 (N/A)	150.00		150.00 (100%)	150.00
Donations & Grants		3,000.00	3,000.00 (30000%)	6,430.00	1,994.99	4,435.01 (68%)	7,435.01
Graveyard	1,000.00	450.00	-550.00 (-55%)	6,120.00	1,542.11	4,577.89 (74%)	4,027.89
Precept	53,200.00	26,600.00	-26,600.00 (-50%)			0.00 (N/A)	-26,600.00
CTS Grant			0.00 (N/A)			0.00 (N/A)	0.00
Bank Interest	100.00	133.25	33.25 (33%)			0.00 (N/A)	33.25
Solar Farm grant			0.00 (N/A)			0.00 (N/A)	0.00
Earmarked Reserves		2,126.89	2,126.89 (21268%)		1,152.40	-1,152.40 (-1152%)	974.49
Reclaimed VAT			0.00 (N/A)			0.00 (N/A)	0.00
New Parish Offices			0.00 (N/A)	35,000.00	117.00	34,883.00 (99%)	34,883.00
<b>NET TOTAL</b>	<b>55,926.69</b>	<b>32,642.05</b>	<b>-23,284.64 (-41%)</b>	<b>99,844.00</b>	<b>17,081.27</b>	<b>82,762.73 (82%)</b>	<b>59,478.09</b>
<b>Total for ALL Cost Centres</b>		32,642.05			17,081.27		
<b>V.A.T.</b>		3,028.05			803.05		
<b>GROSS TOTAL</b>		<b>35,670.10</b>			<b>17,884.32</b>		



**Mawnan Parish Council**  
**Reserves Balance up to 30th Jun 2023**  
**2023-2024**

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
<b>Earmarked</b>					
H&S	1,000.00				1,000.00
Graveyard Contingency	2,755.00	745.00			3,500.00
Election Expenses	1,250.00	250.00			1,500.00
Solar Grant Funding	41,500.26	-3,000.00			38,500.26
Burial Fees	3,850.00	-3,850.00	75.00	450.00	375.00
Small Business rates grant (Put	8,785.24		557.70		8,227.54
Climate Group Work	785.00				785.00
JPF - sinking fund	1,705.55				1,705.55
MUGA Project	10,000.00				10,000.00
Coronation Reserve	66.87	2,903.53			2,970.40
Roads & traffic	9,897.24	-7,397.24			2,500.00
CIL funding	3,796.74				3,796.74
<b>Total Earmarked</b>	<b>85,391.90</b>	<b>-10,348.71</b>	<b>632.70</b>	<b>450.00</b>	<b>74,860.49</b>
<b>TOTAL RESERVE</b>	<b>85,391.90</b>	<b>-10,348.71</b>	<b>632.70</b>	<b>450.00</b>	<b>74,860.49</b>
<b>GENERAL FUND</b>					43,537.22
<b>TOTAL FUNDS</b>					118,397.71

Copy of notes - to be read from top

1. WARNING - advice is that costs for elections is likely to skyrocket with increase of postal voting & staffing costs.
2. double online payment for memorial- refunded
3. additional £4540 needed to cover costs of quoted works (+VAT)the PC
4. holding a sinking fund for the PFT is not appropriate - it is either agreed to transfer directly then ringfenced in the JFP accounts or removed. Remember the Trusts & PC are SEPERATE ENTITIES.
5. project complete - close out reserve & transfer to General Fund

Earmarked	opening balance	transfer	spend	receipts	current balance	notes	fixed	used/ returned to GR	available to liquidate
H&S	1,000.00	0.00	0.00	0.00	1,000.00				1000
Graveyard Contingency	2,755.00	745.00	0.00	0.00	3,500.00				3500
Election Expenses	1,250.00	250.00	0.00	0.00	1,500.00	retain (ringfenced)	1,500.00		
Solar Grant Funding	41,500.26	-3,000.00	0.00	0.00	38,500.26	retain	38,500.26		
Burial Fees	3,850.00	-3,850.00	75.00	450.00	375.00	retain (ringfenced for next year's budget)	375.00		
Small Business rates grant (Public Services)	8,785.24	0.00	557.70	0.00	8,227.54	works underway		8,227.54	785
Climate Group Work	785.00	0.00	0.00	0.00	785.00				
JPF - sinking fund	1,705.55	0.00	0.00	0.00	1,705.55	not legal - transfer or remove		1,705.55	
MUGA Project	10,000.00	0.00	0.00	0.00	10,000.00				10000
Coronation Reserve	66.87	2,903.53	0.00	0.00	2,970.40	project finished - return funds to GR		2,970.40	
Roads & traffic	9,897.24	-7,397.24	0.00	0.00	2,500.00				2500
CIL funding	3,796.74	0.00	0.00	0.00	3,796.74	retain (ringfenced)	3,796.74		
<b>TOTAL EARMARKED</b>	<b>85,391.90</b>	<b>-10,348.71</b>	<b>632.70</b>	<b>450.00</b>	<b>74,860.49</b>			<b>12,903.49</b>	<b>17,785.00</b>
<b>GENERAL FUND</b>					<b>43,537.22</b>				
<b>TOTAL FUNDS</b>					<b>118,397.71</b>				

**Lisa Clements**

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**From:** Hudson Accounting Ltd <hudsonaccounting@btinternet.com>  
**Sent:** 07 July 2023 10:46  
**To:** Lisa Clements  
**Subject:** Re: question about earmarked reserves

Hi Lisa

As long as you distinguish between cash backed EMR's and those that you are hoping to replenish that should be fine.

Regards

Steve

----- Original Message -----

From: "Lisa Clements" <clerk@mawnan.org.uk>  
To: "Steve" <hudsonaccounting@btinternet.com>  
Sent: Monday, 3 Jul, 23 At 14:30  
Subject: question about earmarked reserves

Hi Steve

We have a lot of Earmarked Reserves that seem to just be sitting there, doing nothing just waiting for 'potential use' (H&S, Election Expenses & various other projects). It has always been that once Earmarked this money can only be for the project stated but if I try to hold the money necessary to cover the Earmarked and current budget we are going to be broke – even if only on paper. I will need to free up some of this money to cover the costs of the new office project with the Memorial Hall.

Can I put forward that if necessary we will 'liquidate' Earmarked Reserves and just have them as 'potential amounts'? With the exception of the Solar Grant Fund and the CIL Payments we have decided amounts on the rest; even if they have been voted on. I don't want to get rid of them totally but need the cashflow.

Ta

Lisa C

Mrs Lisa Clements (Clerk)

Mawnan Parish Council Offices

MS Electrical

The Square

Mawnan Smith

TR11 5EP