



16<sup>th</sup> October 2023

Dear Councillor,

**You are summoned to attend a meeting of Mawnan Parish Council Office and Finance Committee on Monday 23rd October 2023 at 7.00pm in Rendlesham Room, Mawnan Memorial Hall**

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 MEETING OF THIS COMMITTEE HELD ON THE 24<sup>TH</sup> JULY 2023 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 2023/24 (2nd quarter) AND DISCUSSION OF ANY SIGNIFICANT ISSUES (including signing off on quarter's bank statements)**
- 7. PRECEPT SETTING FOR 2024/25 – INTIAL THOUGHTS & PROPOSALS PRIOR TO 1st STAGE COLLATION** (including any possible new projects; review of solar grant awards to Community Projects, new office funding needs)
- 8. TO AGREE ARRANGEMENTS FOR PRECEPT/BUDGET SETTING MEETING PRIOR TO DECEMBER FULL COUNCIL MEETING.**
- 9. TO REVIEW CHANGES OR ADDITIONS TO POLICIES & PROCEDURES FOR 2023.** (Annual review of Standing Orders, Financial Regulations, Safeguarding & Reserves Policy)
- 10. TO CONSIDER ADMINISTRATIVE CHANGES TO AGENDAS & MINUTES AS PER RECENT CLERK'S TRAINING**
- 11. INFORMATION ON SIGNING UP TO THE CIVILITY & RESPECT PLEDGE INITIATIVE.**
- 12. TO RECEIVE A REQUEST FROM THE CLERK TO REVIEW THE SUBCONTRACTED HOURS' PORTION IN HER EMPLOYMENT CONTRACT AND CONSIDER A SEPARATE CONTRACT FOR TRUST ADMINISTRATOR.**

## Associated Papers

- Item 6 - Attached with summary budget position. For note – small increase to rent in Oct due to large increase in utilities (MS had a 100% increase as fixed tariff ended).  
GMB Ballot on wages due end of October (proposal of £1925 pro rate increase across board for 23/24 NJC national pay negotiations).
- Item 7 - initial draft proposal for budget for next year provided by clerk. Remember that there will be £35,000 coming out of the PC balance before the end of March 2024 for the New Offices. No specific funding set aside for move to new office or outfitting.  
Add funding line for new office printer may be necessary – problems with office A4 printer fuser unit noted after service – new unit £250+
- Item 8 - we usually have a short meeting the first week of December or thereabouts, pulling together any comments about the planned budget which will be circulated to ALL councillors from beginning of November for consideration.
- Item 9 - Reserves & Investment strategy updates, consultation on amendments to the Financial Regulations underway (Oct & Nov2023) current changes only in relation to tender/contract limits, no changes to Standing Orders (with the exception of Section 18 increase limit to £30,000) or Safeguarding Policies.
- Item 10 - at recent clerk's training on agenda & minutes it was stated that numbering for agenda & minutes should be the same, for clarity. As such I would like to change the numbering of agendas as of January 2024 - instead of item 1, 2 & 3 it would read 3870.24, 3871.24 etc. It was also said that Apologies for Absences should be agreed to (and this can be by a show of hands) on before being accepted by the council, as they could form the basis of fixing a date for the '6 month rule' but that reasons for absence should not form part of the minutes (GDPR).
- Item 11 - there is growing support for parish & town councils to sign up to the Civility & Respect Pledge as a way of showing support to better treatment for both employees and volunteers (councillor) across the sector. There is a basic set of statements we would need to agree to and it would require a new version of the Dignity at Work policy to be drafted.
- Item 12 - There is a regular dispensation agreed and given to the councillors but nothing like this is there for the clerk/ administrator. The Trusts should be run completely independently of the parish council – with the clerk working for the PC and being subcontracted out this is not happening.



**MINUTES OF A MEETING OF THE OFFICE AND FINANCE COMMITTEE OF MAWNAN PARISH COUNCIL HELD ON MONDAY 24<sup>TH</sup> JULY 2023 AT 7.00PM IN THE RENDLESHAM ROOMS, MAWNAN MEMORIAL HALL**

**PRESENT:** Cllrs Brooksbank (Chair), Moyle, Reid & Sadler

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

**463.23F TO RECEIVE APOLOGIES FOR ABSENCE** -none noted

**464.23F TO ELECT A CHAIRMAN FOR THE MUNICIPAL YEAR 2023/24**

Due to current circumstances with the Chair/Vice Chair of the PC it was agreed to defer electing an O&F Chair until the October meeting when it was hoped there would be a clearer understanding of how things were sitting. Cllr Brooksbank was to remain chair until such time as he resigns.

**465.23F MEMBERS TO DECLARE ANY INTERESTS IN THE ITEMS ON THE AGENDA (OVER £50) OR REQUEST DISPENSATIONS** - -none noted

**466.23F PUBLIC COMMENT ON ITEMS ON THE AGENDA** -none noted

**467.23F 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**

Cllr Brooksbank thought that there had been some confusion with item 461.23F on the last minutes and that an agreement to take back the overspend made to the Trusts (due to a missed end of year cutting balancing invoice) was not made. It was discussed and agreed that this was not the intention made and that this paragraph/decision should be stricken from the minutes, with any resulting amendments to the accounts reversed.

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

**RESOLVED** that the minutes of the meeting held on 10<sup>th</sup> May 2023 be approved, subject to the above amendment, and signed by the Chair

on a vote being taken the matter was approved unanimously

**468.23F TO BE ADVISED OF ANY INFORMATION PERTAINING TO PREVIOUS MINUTES, AMENDMENTS AND ACTIONS AGREED THEREIN.**

The clerk explained that it was not legal for the PC to hold funds intended for a separate charity (the JPF Sinking Fund) – if these funds were for Trust works they should be transferred to the Trust and ringfenced there. It was agreed to transfer these to the JPF along with Part 1 of this year's grant. Note was made to Cllr Reid's concern that there was something intrinsically wrong with how the Trusts were being run and that consideration for legal expenses being incurred to remedy this needed to be included in any budgets.

There was also an explanation about the delay in opening a second Nationwide account as agreed at the last meeting. Nationwide had suspended new account opening and had only just reinstated this for existing customers with comparable accounts. The clerk raised concerns that with the already agreed budget /precept shortfall of £5745 (amended in April to likely be £8060) plus the need for an additional £6400 to cover the toilet refurbishments) opening an account for

£40,000 which would not be accessible for the 95 day notice period may put the parish under some level of financial duress. It was, however, agreed that provided there was sufficient review tying up £40,000 for this period should not raise any cashflow problems to the parish finances. The clerk had part of the paperwork signed but had forgotten to bring with her this evening. She would arrange to have this signed and forwarded asap.

**469.23F 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)

The clerk said that at present the budget appears to be balanced but that the inclusion of the New Offices Cost Centre (and the associated £35,000 budget allocation) caused a noticeable shortfall against income.

It was proposed by Cllr Brooksbank, seconded by Cllr Reid and **RESOLVED** that the New Office be removed as an active Cost Centre, instead being designated as an Earmarked Reserve.

on a vote being taken the matter was approved unanimously

It was discussed and decided that the ringfenced funds of £35,000 would be noted but not transferred at present.

*\*Amended Budget Summary document attached to minutes- page 4*

**470.23F TO DISCUSS THE EARMARKED RESERVES POSITION FOR 2023/24**

The clerk stated that information received at the recent smaller councils meeting highlighted the fact that there were likely to be significant increases to the costs from Cornwall Council for elections (of approx. £4600 for a full voting process. Even in 2021, when no PC election was actually held costs were still £255, and would now be approx. £700) – this was due to the increase in postal votes uptake post lockdown, the increase in post costs and the extra manpower needed to administer this system. It was however thought to be a moot point at this time as there had been no elections called for the parish council in the last 15+ years.

It was proposed by Cllr Brooksbank, seconded by Cllr Reid and **RESOLVED** that the Coronation Reserve be closed and all remaining funds transferred back to the General Reserve and the JPF Sinking Fund balance be given to the JPF for potential works.

on a vote being taken the matter was approved unanimously

The clerk explained that she was concerned about the level of Earmarked Reserves being held and not used for extended periods of time. She once again explained that an Earmarked Reserve effectively tied the money allocated to that specific project and should not really be used as a consideration for day to day budgeting. Whilst some holding ER were necessary (Election Expenses, CIL, Solar Grant) she asked that a statement accepting that Earmarked Reserves could be 'temporarily liquidated' to use for general expenses should it become necessary, as agreed with our accountants, be included in the minutes. After discussions it was felt that at this time, given that some of the funding was unlikely to be needed this financial year, such measures were unnecessary.

Cllr Brooksbank felt that the Solar Grant Fund was to be used to cover the costs incurred with the new office – the clerk said that a formal grant application would need to be made and agreed as

this was not our money to spend, but the parishes. She also reminded him that there was already an agreement that £25,000 be set aside for a contribution towards the MUGA project (also, pending a proper grant request). He then said that we would 'borrow' this funding to pay back in lieu of the rent/ PO expenses which would be saved. The clerk said that she would have to check with GreenNation if this was possible under the terms of the S106 agreement. As it had been agreed to create an ER for the New Office (without an active budget) earlier in the evening it was agreed that until such time as funds were needed to pay invoices on the table this matter would be deferred.

\*Amended Reserves Position document attached to minutes – page 5

Meeting finished at 7.40pm

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## Budget Summary

### Summary - Cost Centres Only (Between 01/04/2023 and 01/07/2023)

Cost Centre	Receipts			Payments			Net Position +/- Under/over spend
	Budgeted	Actual	Variance	Budgeted	Actual	Variance	
Administration/Rent		15.85	15.85	4,680.00	2,121.62	2,558.38 (54%)	2,574.23
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	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	300.00
Parish Council Websites			0.00 (N/A)	60.00		60.00	60.00
Publications			0.00 (N/A)			0.00 (N/A)	0.00
Salaries		331.91	331.91	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	100.00
Subscriptions			0.00 (N/A)	1,500.00	837.53	662.47 (44%)	662.47
Paths & Open Spaces	1,626.69		-1,626.69	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)	8,000.00	1,395.00	6,605.00 (82%)	6,605.00
S19 - Junior Playing Field			0.00 (N/A)	6,000.00	494.70	5,505.30 (91%)	5,505.30
S234 (PH Act) - AED Grant			0.00 (N/A)	150.00		150.00	150.00
Donations & Grants			0.00 (N/A)	6,430.00	1,994.99	4,435.01 (68%)	4,435.01
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		1,152.40	-1,152.40	974.49
Reclaimed VAT			0.00 (N/A)			0.00 (N/A)	0.00
New Parish Offices			0.00 (N/A)		117.00	-117.00	-117.00
<b>NET TOTAL</b>	<b>55,926.69</b>	<b>29,657.90</b>	<b>-26,268.79 (-46%)</b>	<b>67,365.00</b>	<b>17,081.27</b>	<b>50,283.73 (74%)</b>	<b>24,014.94</b>
<b>Total for ALL Cost Centres</b>		29,657.90			17,081.27		
<b>V.A.T.</b>		3,028.05			803.05		
<b>GROSS TOTAL</b>		<b>32,685.95</b>			<b>17,884.32</b>		

**Mawnan Parish Council  
Reserves Balance as of 01/08/2023  
2023-2024**

<u>Reserve</u>	<u>Opening Balance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>Current Balance</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	800.00	725.00
Small Business rates grant	8,785.24		7,219.70		1,565.54
Climate Group Work	785.00				785.00
JPF - sinking fund	1,705.55		1,705.55		0.00
MUGA Project	10,000.00				10,000.00
Coronation Reserve	66.87	-66.87			0.00
Roads & traffic	9,897.24	-7,397.24			2,500.00
CIL funding	3,796.74				3,796.74
MMH New Offices	35,000.00	-35,000.00	117.00		-117.00
<b>Total Earmarked</b>	<b>120,391.90</b>	<b>-48,319.11</b>	<b>9,117.25</b>	<b>800.00</b>	<b>63,755.54</b>
<b>TOTAL RESERVE</b>	<b>120,391.90</b>	<b>-48,319.11</b>	<b>9,117.25</b>	<b>800.00</b>	<b>63,755.54</b>
<b>GENERAL FUND</b>					37,348.10
<b>TOTAL FUNDS</b>					101,103.64

**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		124.13	124.13 (12413%)	4,680.00	2,404.41	2,275.59 (48%)	2,399.72
Insurance			0.00 (N/A)	800.00	785.27	14.73 (1%)	14.73
Meeting Room Hire			0.00 (N/A)	600.00	210.00	390.00 (65%)	390.00
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	315.00	-15.00 (-5%)	-15.00
Parish Council Website			0.00 (N/A)	60.00	37.89	22.11 (36%)	22.11
Publications		25.28	25.28 (2528%)		105.28	-105.28 (-1052%)	-80.00
Salaries		331.91	331.91 (33191%)	18,700.00	8,602.73	10,097.27 (54%)	10,429.18
Training & Conference Fees			0.00 (N/A)	700.00	125.00	575.00 (82%)	575.00
Allowances			0.00 (N/A)	100.00		100.00 (100%)	100.00
Subscriptions			0.00 (N/A)	1,500.00	937.53	562.47 (37%)	562.47
Paths & Open Spaces	1,626.69		-1,626.69 (-100%)	5,500.00	2,911.00	2,589.00 (47%)	962.31
Public Services		13.00	13.00 (1300%)	7,500.00	7,750.09	-250.09 (-3%)	-237.09
Misc			0.00 (N/A)		5.42	-5.42 (-542%)	-5.42
S19 - Carwinion Playing Field			0.00 (N/A)	8,000.00	3,500.00	4,500.00 (56%)	4,500.00
S19 - Junior Playing Field			0.00 (N/A)	6,000.00	2,500.00	3,500.00 (58%)	3,500.00
S234 (PH Act) - AED Grant			0.00 (N/A)	150.00		150.00 (100%)	150.00
Donations & Grants			0.00 (N/A)	6,430.00	3,094.19	3,335.81 (51%)	3,335.81
Graveyard			0.00 (N/A)	6,120.00	3,273.25	2,846.75 (46%)	2,846.75
Precept	53,200.00	53,200.00	0.00 (N/A)			0.00 (N/A)	0.00
CTS Grant			0.00 (N/A)			0.00 (N/A)	0.00
Bank Interest	100.00	278.96	178.96 (178%)			0.00 (N/A)	178.96
Solar Farm grant			0.00 (N/A)			0.00 (N/A)	0.00
Earmarked Reserves	1,000.00	3,826.89	2,826.89 (282%)		11,527.49	-11,527.49 (-1152%)	-8,700.60
Reclaimed VAT			0.00 (N/A)			0.00 (N/A)	0.00
<b>NET TOTAL</b>	<b>55,926.69</b>	<b>57,800.17</b>	<b>1,873.48 (3%)</b>	<b>67,365.00</b>	<b>48,309.55</b>	<b>19,055.45 (28%)</b>	<b>20,928.93</b>

<b>Total for ALL Cost Centres</b>		57,800.17			48,309.55		
<b>V.A.T.</b>		3,044.77			4,496.73		
<b>GROSS TOTAL</b>		<b>60,844.94</b>			<b>52,806.28</b>		



**Mawnan Parish Council**  
**Reserves Balance**  
**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	1,700.00	1,625.00
Small Business rates grant (Put	8,785.24		8,785.24		0.00
Climate Group Work	785.00		6.57		778.43
JPF - sinking fund	1,705.55		1,705.55		0.00
MUGA Project	10,000.00				10,000.00
Coronation Reserve	66.87	470.63	537.50		0.00
Roads & traffic	9,897.24	-7,397.24	50.63		2,449.37
CIL funding	3,796.74			2,126.89	5,923.63
MMH New Offices	35,000.00	-35,000.00	367.00		-367.00
<b>Total Earmarked</b>	<b>120,391.90</b>	<b>-47,781.61</b>	<b>11,527.49</b>	<b>3,826.89</b>	<b>64,909.69</b>
<b>TOTAL RESERVE</b>	<b>120,391.90</b>	<b>-47,781.61</b>	<b>11,527.49</b>	<b>3,826.89</b>	<b>64,909.69</b>
<b>GENERAL FUND</b>					43,740.90
<b>TOTAL FUNDS</b>					108,650.59

Yellow items now closed - projects completed

Cost Centre	Code Title	Receipts		Payments		Receipts	Payments	
		Budget	Actual	Budget	Actual			
Administration/Rent	1 Office Rent (+Rates & Storage)	0.00	0.00	3,550.00	1,862.00		3,573.00	slight increase due to electricity tariff @ MS income = refunds on stationary
Administration/Rent	2 Office Supplies	0.00	108.28	470.00	251.67	108.28	470.00	
Administration/Rent	3 Telephone & Internet	0.00	15.85	450.00	195.14	15.85	401.8	
Administration/Rent	4 Land Registry Searches	0.00	0.00	10.00	3.00		20.00	
Administration/Rent	5 Books	0.00	0.00	0.00	0.00		0.00	
Administration/Rent	6 Postages	0.00	0.00	200.00	92.60		185.2	
Insurance	7 Insurances	0.00	0.00	800.00	785.27		785.27	
Meeting Room Hire	8 Meeting Room Hire	0.00	0.00	600.00	210.00		600.00	
Internal Audit Fees	9 Internal Audit Fee	0.00	0.00	225.00	225.00		225.00	
External Audit Fees	10 External Audit Fee	0.00	0.00	300.00	315.00		315.00	
Parish Council Websites	11 Parish Council Websites	0.00	0.00	60.00	10.00		60.00	
Publications	12 Publications/ leaflet	0.00	25.28	0.00	105.28	1,600.00	2,600.00	
Salaries	13 Clerks Salary (inc PAYE & NI)	0.00	251.29	15,650.00	7,343.79	464.00	14687.58	
Salaries	14 Parish NI contribution	0.00	53.49	1,000.00	423.92	110.00	847.84	
Salaries	15 Clerks Pension Contribution	0.00	0.00	700.00	276.16		552.32	
Salaries	16 Parish Pension Contribution	0.00	27.13	1,300.00	533.40	51.00	1066.8	
Salaries	17 Mileage & Parking	0.00	0.00	50.00	25.46	10.00	55.46	
Training & Conference Fees	18 Course/Conference fees	0.00	0.00	650.00	125.00		450.00	
Training & Conference Fees	19 Mileage & Parking	0.00	0.00	50.00	0.00		50.00	
Allowances	20 Allowances	0.00	0.00	100.00	0.00		0.00	
Subscriptions	21 Subscriptions	0.00	0.00	1,500.00	937.53		1500	
Paths & Open Spaces	23 LMP / SWCP Footpaths	1,626.69	0.00	2,500.00	1,516.62	1,626.69	3230	
Paths & Open Spaces	24 Weeds	0.00	0.00	1,000.00	330.00		350.00	
Paths & Open Spaces	25 Grass Cutting	0.00	0.00	1,900.00	1,050.00		1,900.00	
Paths & Open Spaces	26 Footpath Repairs	0.00	0.00	100.00	12.09		20.00	
Public Services	27 Toilet - Cleaning & Materials	0.00	0.00	4,200.00	1,835.97		3671.94	includes additional funding for toilet refurbishment (£5200) above ER
Public Services	28 Toilets - Utility Charges	0.00	13.00	650.00	185.95	13.00	371.9	
Public Services	29 Toilets - Repairs & Maintenance	0.00	0.00	200.00	5,451.12		5,600.00	
Public Services	30 Rubbish Bins	0.00	0.00	2,200.00	0.00		2,200.00	
Public Services	31 Telephone Box	0.00	0.00	150.00	231.48		250.00	
Public Services	32 Bus Shelter	0.00	0.00	100.00	0.00		106.16	
Misc	33 Miscellaneous Expenses	0.00	0.00	0.00	5.42		20.00	
Donations & Grants	38 Post Office.. (. Act 1954; S51)	0.00	0.00	1,350.00	840.00		1,350.00	
S19 - Carwinion Playing Field	39 S19 - Carwinion Playing Field	0.00	0.00	8,000.00	3,500.00		8,000.00	
S19 - Junior Playing Field	40 S19 - Junior Playing Field	0.00	0.00	6,000.00	2,500.00		6,000.00	
S234 (PH Act) - AED Grant	41 S234 (PH Act) - AED Grant	0.00	0.00	150.00	0.00		150.00	
Donations & Grants	42 Donations/ Grants	0.00	0.00	5,080.00	2,254.19		5,080.00	£3K remaining in the 23-24 pot. Shute Hill £80 not yet claimed
Graveyard	43 Graveyard Training	0.00	0.00	0.00	0.00		0.00	
Graveyard	44 Graveyard Resources (Books/Forms/Travel etc)	0.00	0.00	50.00	18.20		25.00	
Graveyard	45 Graveyard Maintenance/ Grounds	0.00	0.00	5,795.00	2,904.00		5808	
Graveyard	46 Graveyard Rates	0.00	0.00	275.00	351.05		352.00	
Precept	47 Precept	53,200.00	53,200.00	0.00	0.00	53,200.00		
Bank Interest	49 Bank Interest	100.00	278.96	0.00	0.00	500.00		
Earmarked Reserves	51 Solar Grant	0.00	0.00	0.00	0.00	8,700.00		
Earmarked Reserves	52 burial fees	1,000.00	1,700.00	0.00	75.00	2,500.00		
Earmarked Reserves	53 Election Expenses	0.00	0.00	0.00	0.00			
Earmarked Reserves	54 Graveyard Contingency	0.00	0.00	0.00	0.00			
Earmarked Reserves	55 H&S	0.00	0.00	0.00	0.00			
Earmarked Reserves	56 JPF - sinking fund reserve	-1,705.55			1,705.55		1705.55	CLOSED - project complete
Earmarked Reserves	58 Small Business Rates Grant (toilets)	0.00	0.00	0.00	8,785.24		8,785.24	CLOSED - project complete
Earmarked Reserves	59 CIL Payments	0.00	2,126.89	0.00	0.00	2,126.89	3,065.00	£3065 JPF zipwire refurb costs as agreed
Earmarked Reserves	60 Climate Group Work	0.00	0.00	0.00	6.57		6.57	
Earmarked Reserves	61 Coronation Celebrations	-537.50			537.50		537.50	CLOSED - project complete
Earmarked Reserves	62 Roads & Traffic	0.00	0.00	0.00	50.63		50.63	Speed Sign £1700 + installation
Earmarked Reserves	34 MMH New Offices	0.00	0.00	0.00	367.00		35,000.00	funding set aside - project expected to complete Mar 24 in line with MMH
Reclaimed VAT	57 Reclaimed VAT (126)	0.00	0.00	0.00	0.00	6,500.00		
<b>TOTAL</b>		<b>53,683.64</b>	<b>57,800.17</b>	<b>67,365.00</b>	<b>47,866.80</b>	<b>77,525.71</b>	<b>122,080.76</b>	

Cost Centre	Code Title	Receipts	Payments	Notes
Administration/Rent	1 Office Rent (+Rates & Storage)		250.00	storage £198; Rates £0. What is ther 'peppercorn rent' for new office?
Administration/Rent	2 Office Supplies		470.00	printer inks £250; paper £50
Administration/Rent	3 Telephone & Internet		410.00	contract £32.8pm till oct 23
Administration/Rent	4 Land Registry Searches		20.00	nominal
Administration/Rent	5 Books		0.00	new Arnold Baker(V13/14) £140
Administration/Rent	6 Postages		200.00	£120 - agenda etc. £40 graveyard
Insurance	7 Insurances		790.00	comparable
Meeting Room Hire	8 Meeting Room Hire		600.00	comparable
Internal Audit Fees	9 Internal Audit Fee		225.00	comparable
External Audit Fees	10 External Audit Fee		315.00	comparable
Parish Council Websites	11 Parish Council Websites		60.00	Community website? Otherwise PC domain name & hosting only
Publications	12 Publications/ footpath leaflet	0.00	0.00	hopefully leaflet reprint completed
Salaries	13 Clerks Salary (inc PAYE & NI)		15,800.00	final spinal point increase (due April 2024) £350+/-; pending 23/24 pay award £1000
Salaries	14 Parish NI contribution		1,000.00	estimate - based on current info
Salaries	15 Clerks Pension Contribution		600.00	estimate - based on current info (remember paid from clerk's wages)
Salaries	16 Parish Pension Contribution		1,300.00	estimate - based on current info
Salaries	17 Mileage & Parking		50.00	estimate
Training & Conference Fees	18 Course/Conference fees		650.00	H&S/ Playground training needed £600+
Training & Conference Fees	19 Mileage & Parking		50.00	H&S - Exeter venue (travel + overnight stay =£100)
Allowances	20 Allowances		100.00	
Subscriptions	21 Subscriptions		1,650.00	SLCC £190; CALC £600; HVMCG£100, SCRIBE £540, ICO £35, £100 COS
Paths & Open Spaces	23 LMP / SWCP Footpaths	1,650.00	3,000.00	20% increase to cover RENEWAL: cutting contract £1400pa x 3yrs
Paths & Open Spaces	24 Weeds		1,200.00	20% increase to cover RENEWAL: cutting contract £760 pa x 3yrs
Paths & Open Spaces	25 Grass Cutting		2,280.00	20% increase to cover RENEWAL: cutting contract £1355 pa x 3yrs
Paths & Open Spaces	26 Footpath Repairs		100.00	no significant works planned
Public Services	27 Toilet - Cleaning & Materials		0.00	contract £3600 pa.
Public Services	28 Toilets - Utility Charges		400.00	increase in water bills due to new fixtures?
Public Services	29 Toilets - Repairs & Maintenance		150.00	no significant works planned
Public Services	30 Rubbish Bins		2,200.00	contract for current bins £1830?
Public Services	31 Telephone Box		150.00	no significant works planned
Public Services	32 Bus Shelter		150.00	no significant works planned
Misc	33 Miscellaneous Expenses		0.00	
Donations & Grants	38 Post Office.. (. Act 1954; S51)		0.00	use of new offices will bring down
S19 - Carwinion Playing Field	39 S19 - Carwinion Playing Field		8,000.00	cutting contract £4590 pa x 3yr + insurance £1400
S19 - Junior Playing Field	40 S19 - Junior Playing Field		6,000.00	cutting contract £1850 pa x 3yr + insurance £1600
S234 (PH Act) - AED Grant	41 S234 (PH Act) - AED Grant		150.00	Red Lion AED ONLY
Donations & Grants	42 Donations/ Grants		2,150.00	£150 for shute hill cutting agreed
Graveyard	43 Graveyard Training		0.00	
Graveyard	44 Graveyard Resources (Books/Forms/Travel etc)		50.00	
Graveyard	45 Graveyard Maintenance/ Grounds		5,300.00	cfw from burial fees 23/24 £: contract £5200 pa
Graveyard	46 Graveyard Rates		360.00	
Precept	47 Precept			
Bank Interest	49 Bank Interest		400.00	
Earmarked Reserves	51 Solar Grant			
Earmarked Reserves	52 burial fees	2,000.00		
Earmarked Reserves	53 Election Expenses			
Earmarked Reserves	54 Graveyard Contingency			
Earmarked Reserves	55 H&S			
Earmarked Reserves	56 JPF - sinking fund reserve			
Earmarked Reserves	58 Small Business Rates Grant (toilets)			
Earmarked Reserves	59 CIL Payments			
Earmarked Reserves	60 Climate Group Work			
Earmarked Reserves	61 Coronation Celebrations			
Earmarked Reserves	62 Roads & Traffic			
Earmarked Reserves	34 MMH New Offices		0.00	
Reclaimed VAT	57 Reclaimed VAT (126)			
	<b>TOTAL</b>	<b>4,050.00</b>	<b>56,180.00</b>	

Adopted by MPC: Nov 2021

Next Review:

# MAWNAN PARISH COUNCIL

## Reserves & Investments

### Introduction

Mawnan Parish Council is required to maintain adequate financial reserves to meet the needs of the organisation. The purpose of this policy is to set out how the Council will determine and review the level of reserves and how these reserves should best be managed to provide both security and income.

Sections 32 and 43 of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. However, there is no specified minimum level of reserves that an authority should hold and it is the responsibility of the Responsible Financial Officer (RFO) to advise the Council about the level of reserves and to ensure that there are procedures for their establishment and use.

It is also recognised that the Parish Council need to make the most use of the public monies that it holds and should be looking at the security and income generating capacity of these funds.

It is recognised that the FSCS (Financial services compensation scheme) sits at a maximum value of £85,000. As such it is the responsibility of the RFO to ensure that reserves held at a single institution are covered within the limits of this.

This document specifically refers to investments of cash not those of land or similar assets held by the Parish Council.

### Reserves:

#### Earmarked Reserves

- Earmarked reserves are usually specific to agreed projects or initiatives, or as a means of ring-fencing for recurrent costs.
- All Earmarked Reserves are recorded on a central schedule held by the Responsible Financial Officer which lists the various Earmarked Reserves and the purpose for which they are held.
- Any decision to set up a reserve must be made by the Council.
- Expenditure from reserves can only be authorised by the Council.
- Reviewing the Council's Financial Risk Assessment is part of the budgeting and year end accounting procedures and identifies planned and unplanned expenditure items and thereby indicates an appropriate level of Reserves.

#### General Reserves

The level of General Reserves is a matter of judgement and so this policy does not attempt to prescribe a blanket level. The primary means of building general reserves will be through an allocation from the annual budget. This will be in addition to any amounts needed to replenish reserves that have been consumed in the previous year. The Council must build and maintain sufficient working balances to cover the key risks it faces, as expressed in its financial risk assessment.

If in extreme circumstances General Reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the Council would be able to draw down from its earmarked reserves to provide short term resources.

The RFO will report the level of reserves held by the Parish Council at every Office & Finance meeting and especially when providing information about budget/precept setting. Explanations on the project listed as Earmarked Reserves will be agreed annually.

## Investment Strategy

The Investment of surplus funds by local authorities is governed by the Local Government Act 2003, section 15(1)(a) and Guidance issued by the Secretary of State under that Act. The extant guidance was issued by DCLG in 2010.

Investments below £10,000 are not subject to the Guidance but for investments between £10,000 and £500,000 the council is required to make a formal decision on the extent to which it would be reasonable to adopt the Guidance either in part or in full.

The Guidance recommends that a council produces an Annual Investment Strategy which sets out its policy for managing the investments and giving priority to the liquidity and security.

A 'Specified Investment' is one which is made in sterling, is not long term (less than 12 months) not defined as capital expenditure and is placed with a body which has a high credit rating or made with the UK Government, a UK Local Authority or a parish or community council.

Any other type of investment is considered 'Non Specified Investment' to which there can be greater risk and where professional investment advice might be required

The council should keep its strategy simple and maintain prudence at all times.

As such Mawnan Parish Council (the Council) has adopted the following Investment Strategy:

- 1) The Council acknowledges the importance of prudently investing its temporary surplus funds held on behalf of the community.
- 2) The Council's priorities will be centred on the security (protecting the capital sum from loss) and then liquidity (keeping the money readily available for expenditure when needed) of its reserves.
- 3) Adopt the Secretary of State's Guidance in relation to council investments in full (Department for Communities & Local Government "Guidance on Local Government Investments" 2nd Edition dated 11 March 2010).
- 4) Carry out an annual cash flow forecast to ascertain expenditure commitments for the coming financial year.
- 5) On the basis of that cash flow forecast, to invest only in:
  - i) 'Specified Investments' or in
  - ii) 'Non Specified Investments' including longer term investment i.e. 12 months or more but which still offers the greatest security.
  - iii) Bodies with high credit ratings.
- 6) To review investments at least annually

Final decisions to invest will only be made by Full Council.

## **Current short term investment strategy and list of Parish Council Investments.**

All investments will be made in sterling, using only deposit or bond accounts covered by the Financial Services Compensation Scheme and sums invested will be kept within the sum guaranteed by the FSCS. 2.5. The Department for Council & Local Government maintains that borrowing of monies purely to invest, or to lend and make a return, is unlawful and this Council will not engage in such activity. The Council will refer to CIPFA Prudential Code for Capital Finance in Local Authorities (2009) when considering the investment of monies borrowed in advance of need.

### **Day to day financial management**

It is the responsibility of the RFO to ensure that the current and deposit accounts of the Parish Council are maintained to ensure best use is made of public monies. As such they have been authorised to move money between accounts to gain the best interest possible whilst having sufficient funds to pay all immediate liabilities of the Parish Council. A list of all transfers between accounts should be presented to the O&F committee on an annual basis.

### **Longer Term Investment**

Where the Parish Council has a surplus of funds not immediately required (immediate being defined as likely to be within the current financial year) investment of these to an appropriate fixed rate/ bond account has been agreed. Consideration for ethical or sector specific accounts will be discussed as part of the deliberations of the O&F committee as part of the Annual Investment Strategy review.

It has been agreed that where applicable separate accounts can be set up to manage funds for whole projects (e.g Solar Grant Fund @ Nationwide) and that these must contain the whole of the funds for this project, with all income and expenditure being made from it.

### **Current specified investment as at 31 March 2023**

'Deposits' only in UK financial institutions which offers the full £85,000 UK Financial Services Compensation Scheme.

Parish day to day banking funds (£5000 approx.) held in Lloyds Bank Business Banking Current Account. No interest paid

### **Investments / Deposits as at 31 March 2023**

Parish funds in excess of day to day requirements (£50000+) held in Lloyds Bank – Treasurers Account. Interest paid at .01% pa.

Solar Grant Fund of £36,500 held in Nationwide Business Savings Account, 95 Day Notice. Interest paid at 0.70% p.a.

# Civility & Respect Pledge

Home > News & Publications > Civility & Respect Pledge

## Introducing the Civility and Respect Pledge

SLCC, NALC, and OVW believe now is the time to put civility and respect at the top of the agenda and start a culture change for the local council sector.

There is no place for bullying, harassment, and intimidation within our sector and signing up to the Civility and Respect Pledge is one of the ways a council can demonstrate that it is committed to standing up to poor behaviour across our sector, and to demonstrating positive changes which support civil and respectful conduct.

By signing the Pledge, your council is agreeing that it will treat councillors, clerks, employees, members of the public, and representatives of partner organisations and volunteers with civility and respect in their roles, and that it:

has put in place a training programme for councillors and staff

has signed up to the Code of Conduct for councillors

has good governance arrangements in place including staff contracts and a Dignity at Work policy

will seek professional help at early stages should civility and respect issues arise

will commit to calling out bullying and harassment if and when it happens

will continue to learn from best practice in the sector and aspire to being a role model / champion council e.g., via Local Council Award Scheme

supports the continued lobbying for change in legislation to support the civility and respect, including sanctions for elected members where appropriate

We invite all councils to include an agenda item to review the statements and sign up to the Civility and Respect Pledge. [Click here for an example agenda item for the pledge.](#)

[Click here to watch a short video about the Civility and Respect Pledge.](#)

Click on the orange button below to sign up for the pledge, and view the map to see which councils have already signed.



IN COLLABORATION WITH SLCC, NALC, OVW, COUNTY ASSOCIATIONS

**Please complete this form to sign up your council to the pledge. Once completed, you'll receive a certificate by email, and your council will be listed alongside others a national map, showing the councils that have signed up.**

By signing the Pledge, your council is agreeing that the council will treat councillors, clerks, employees, members of the public, and representatives of partner organisations and volunteers with civility and respect in their roles and that it:

- Has put in place a training programme for councillors and staff
- Has signed up to the Code of Conduct for councillors
- Has good governance arrangements in place including staff contracts and a dignity at work policy





The Society of Local Council Clerks is a company limited by guarantee, registered in England and Wales with company registration number 10566132. Registered office: Collar Factory, Suite 2.01, 112 St. Augustine Street, Taunton, Somerset TA1 1QN

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