



30th November 2023

Dear Councillor,

You are summoned to attend a meeting of Mawnan Parish Council Office and Finance Committee on Wednesday 6th December at 7.00pm in the Mawnan Bowling Club.

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, REQUEST DISPENSATIONS OR NOTE ANY GIFTS OVER £50**
- 3) PUBLIC COMMENTS ON ITEMS ON THE AGENDA**
- 4) TO NOTE THE PREDICTED EOY POSITION FOR 23/24**
- 5) TO DISCUSS THE INITIAL DRAFT BUDGET TO BE PROPOSED AT THE FULL COUNCIL MEETING**
- 6) TO DISCUSS THE ANNUAL SOLAR GRANT ALLOCATION INTO THE BUDGET & PROPOSAL FOR FULL PARISH COUNCIL**
- 7) TO DISCUSS CURRENT/ FUTURE RESERVES**
- 8) TO AGREE THE PRECEPT/ BUDGET TO BE PROPOSED AT THE FULL COUNCIL MEETING**

Associated papers:

Item 4 -End of year bank balance prediction

If the full allocation of £35,000 going ahead this financial year to the new offices we will be left with very little in the bank, even utilising most of the current Earmarked Reserves.

Predicted EoY figures show:

Opening Balances as of 1.4.23

Current Account: £ 2893.80

Unpresented items: -£ 504.59

Deposit Account: £ 56,722.46

Solar Grant Fund: £ 41,500.26

BALANCE: £100,611.93

Predicted EoY Income: £ 77,525.71

Predicted EoY expenditure: £122,048.78

BALANCE: £ 56,088.86 of which **£47,200.26 is Solar Grant Fund**

This would leave the PC with £8888.60 at the end of the financial year, of which £1800 is already allocated to rollover into next year's Graveyard Maintenance and £2858 is dedicated CIL funding.

This would mean we are liquidating almost all of our current Earmarked Reserves and that any additional spending this year, not already allocated, will need to be very, very carefully considered.

Item 5 - the initial draft version of the budget for next year has already been sent out as compiled by the clerk. There has also been no allocation for rent of the new offices made – I am only aware of discussions around 'a peppercorn rent' and have been trying to get this, along with likely utilities costs, quantified.

Cllr Reid feels that a significant increase to cover additional payments to the PFTs need to be added by increasing the precept by a minimum of 30% (taking it to £69,160 and making a Band D property £72.50 (up £16.87)). Unfortunately he has not provided his version of a draft budget to circulate prior to this meeting – so expect to discuss it and feel new figures in on the evening.

The Open Spaces contract is due for renewal in 2024 (this includes the PFT grass cutting) and an increase for this has been added to the proposed budget. As of yet the CPF Management group have only mentioned taking over the grass cutting & maintenance of the site so this has not been factored in, but may need to have formal discussions undertaken (asap!!).

A CLUP grant Expression of Interest for £12,000 has gone in, but we may not know if this this even gets past the consideration stage until well into the New Year.

Item 6 - Solar Grant Allocation

GreenNation have already been approached to see if we could 'borrow' against the capital sum held using the saving on rents paid as opposed to taking an annual Solar Grant allocation into our budget. At the moment these amounts HAVE NOT been included in the draft budget – rather have been removed from any consideration.

Current office Rent £3432.00

Current office Rates £0.00 (Small Business Rates exclusion)

Current Post Office Outreach rent £1440.00

TOTAL £4872.00

Item 7 – Earmarked Reserves

Those highlighted in RED are ESSENTIAL (mandatory or already allocated) reserves, which we need to have separately available; the remaining lines being desirable. Much of these Earmarked Reserve funds would be liquidated if the whole £35,000 is needed for the MMH before the end of March 2024.

I have not put the MUGA funding down as already allocated as it has sat waiting for 3 years now as the parish commitment to this project (for match funding purposes) with little or no movement into obtaining grant funding having happened. Whilst Leon is actively sorting grants I don't know the lead time to any form of tendering dates – it could be another year or so, if at all.

A decision if to reinstate these reserves (either wholly or in part) through the precept in 2024/25 would need to be discussed. Some reserves (such as Climate Group Work, Roads & Traffic & the MUGA have hardly been touched in several years).

Cost Centre	Code	Title	Current Year 2023-2024				Predicted EoY 23/24			Notes
			Receipts		Payments		Receipts	Payments	Variance	
			Budget	Actual	Budget	Actual				
					1.11.23					
Administration/Rent	1	Office Rent (+Rates & Storage)	0.00	0.00	3,550.00	3,578.00		3,578.00	-28.00	slight increase due to electricity tariff @ MS income = refunds on stationary
Administration/Rent	2	Office Supplies	0.00	108.28	470.00	316.97	108.28	450.00	20.00	
Administration/Rent	3	Telephone & Internet	0.00	15.85	450.00	258.69	15.85	420	30.00	
Administration/Rent	4	Land Registry Searches	0.00	0.00	10.00	3.00		12.00	-2.00	
Administration/Rent	5	Books	0.00	0.00	0.00	0.00		0.00	0.00	
Administration/Rent	6	Postages	0.00	0.00	200.00	106.85		185.2	14.80	
Insurance	7	Insurances	0.00	0.00	800.00	785.27		785.27	14.73	PAID FOR YEAR
Meeting Room Hire	8	Meeting Room Hire	0.00	0.00	600.00	210.00		600.00	0.00	APPROX £230 Bowling Club & £100 MMH remaining to pay
Internal Audit Fees	9	Internal Audit Fee	0.00	0.00	225.00	225.00		225.00	0.00	PAID FOR YEAR
External Audit Fees	10	External Audit Fee	0.00	0.00	300.00	315.00		315.00	-15.00	PAID FOR YEAR
Parish Council Websites	11	Parish Council Websites	0.00	0.00	60.00	37.89		60.00	0.00	
Publications	12	Publications/ footpath leaflet	0.00	25.28	0.00	105.28	1,600.00	2,600.00	-2,600.00	£400 PC commitment to be added. Awaiting £400 Coomunity Chest income
Salaries	13	Clerks Salary (inc PAYE & NI)	0.00	251.29	15,650.00	10,020.47	464.00	14687.58	962.42	2023/24 NJC pay award increase £1ph (£936pa)
Salaries	14	Parish NI contribution	0.00	53.49	1,000.00	423.92	110.00	847.84	152.16	
Salaries	15	Clerks Pension Contribution	0.00	0.00	700.00	398.90		650	50.00	Remember this comes out of the clerk salary line
Salaries	16	Parish Pension Contribution	0.00	27.13	1,300.00	748.20	51.00	1200	100.00	
Salaries	17	Mileage & Parking	0.00	0.00	50.00	51.00	10.00	55.46	-5.46	
Training & Conference Fees	18	Course/Conference fees	0.00	0.00	650.00	195.00		300.00	350.00	
Training & Conference Fees	19	Mileage & Parking	0.00	0.00	50.00	0.00		20.00	30.00	
Allowances	20	Allowances	0.00	0.00	100.00	0.00		0.00	100.00	usually pays +/- £30 towards Remembrance Service (wreath/musician)
Subscriptions	21	Subscriptions	0.00	0.00	1,500.00	937.53		1500	0.00	£35 ICO & £543 Scribe due in Jan 24
Paths & Open Spaces	23	LMP / SWCP Footpaths	1,626.69	0.00	2,500.00	1,516.62	1,626.69	3230	-730.00	
Paths & Open Spaces	24	Weeds	0.00	0.00	1,000.00	330.00		350.00	650.00	
Paths & Open Spaces	25	Grass Cutting	0.00	0.00	1,900.00	1,365.00		1,900.00	0.00	
Paths & Open Spaces	26	Footpath Repairs	0.00	0.00	100.00	18.41		20.00	80.00	
Public Services	27	Toilet - Cleaning & Materials	0.00	0.00	4,200.00	2,557.56		3671.94	528.06	contract £3600 pa
Public Services	28	Toilets - Utility Charges	0.00	13.00	650.00	290.74		400	250.00	
Public Services	29	Toilets - Repairs & Maintenance	0.00	0.00	200.00	5,510.11		5,600.00	-5,400.00	includes additional funding for toilet refurbishment (£5200) above ER
Public Services	30	Rubbish Bins	0.00	0.00	2,200.00	0.00		2,200.00	0.00	pending invoice (due Nov) for 3 bins
Public Services	31	Telephone Box	0.00	0.00	150.00	231.48		250.00	-100.00	
Public Services	32	Bus Shelter	0.00	0.00	100.00	0.00		0.00	100.00	
Misc	33	Miscellaneous Expenses	0.00	0.00	0.00	5.42		20.00	-20.00	
S19 - Carwinion Playing Field	39	S19 - Carwinion Playing Field	0.00	0.00	8,000.00	4,350.00		8,000.00	0.00	complete budget used by EoY
S19 - Junior Playing Field	40	S19 - Junior Playing Field	0.00	0.00	6,000.00	2,755.00		6,000.00	0.00	complete budget used by EoY
S234 (PH Act) - AED Grant	41	S234 (PH Act) - AED Grant	0.00	0.00	150.00	0.00		150.00	0.00	Paid at New Year - complete budget used
Donations & Grants	42	Donations/ Grants	0.00	0.00	5,080.00	2,284.19		5,080.00	0.00	£3K remaining in the 23-24 pot. Shute Hill £80 not yet claimed
Donations & Grants	38	Post Office.. (. Act 1954; S51)	0.00	0.00	1,350.00	840.00		1,350.00	0.00	
Graveyard	43	Graveyard Training	0.00	0.00	0.00	0.00		0.00	0.00	
Graveyard	44	Graveyard Resources (Books/Forms/Travel etc)	0.00	0.00	50.00	20.26		25.00	25.00	
Graveyard	45	Graveyard Maintenance/ Grounds	0.00	0.00	5,795.00	3,872.00		5808	-13.00	
Graveyard	46	Graveyard Rates	0.00	0.00	275.00	351.05		352.00	-77.00	
Precept	47	Precept	53,200.00	53,200.00	0.00	0.00	53,200.00		0.00	
Bank Interest	49	Bank Interest	100.00	278.96	0.00	0.00	500.00		0.00	
Earmarked Reserves	51	Solar Grant	0.00	0.00	0.00	0.00	8,700.00		0.00	
Earmarked Reserves	52	burial fees	1,000.00	1,700.00	0.00	75.00	2,500.00		0.00	goes towards next years maintenance costs
Earmarked Reserves	53	Election Expenses	0.00	0.00	0.00	0.00			0.00	
Earmarked Reserves	54	Graveyard Contingency	0.00	0.00	0.00	0.00			0.00	
Earmarked Reserves	55	H&S	0.00	0.00	0.00	0.00			0.00	
Earmarked Reserves	56	JPF - sinking fund reserve	-1,705.55			1,705.55		1705.55	-1,705.55	CLOSED - project complete
Earmarked Reserves	58	Small Business Rates Grant (toilets)	0.00	0.00	0.00	8,785.24		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	-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	-6.57	
Earmarked Reserves	61	Coronation Celebrations	-537.50			537.50		537.50	-537.50	CLOSED - project complete
Earmarked Reserves	62	Roads & Traffic	0.00	0.00	0.00	50.63		50.63	-50.63	Speed Sign £1700 + installation
Earmarked Reserves	34	MMH New Offices	0.00	0.00	0.00	2,687.00		35,000.00	-35,000.00	funding set aside - project expected to complete Mar 24 in line with MMH grant
Reclaimed VAT	57	Reclaimed VAT (126)	0.00	0.00	0.00	0.00	6,500.00		0.00	£4497 rec'd Oct 2023
TOTAL			53,683.64	57,800.17	67,365.00	58,862.30	77,512.71	122,048.78		

Cost Centre	Code	Title	V2 24/25 proposed budget		Notes
			Receipts	Payments	
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		900.00	estimate - based on current info
Salaries	15	Clerks Pension Contribution		700.00	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		500.00	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	1,697.36	3,000.00	20% increase to cover RENEWAL: cutting contract £1400pa x 3yrs. LMP income figure provided by CC Nov 23
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		3,800.00	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		50.00	no significant works planned
Public Services	32	Bus Shelter		100.00	no significant works planned
Misc	33	Miscellaneous Expenses		0.00	
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
Donations & Grants	38	Post Office.. (.. Act 1954; S51)		0.00	use of new offices will bring down
Graveyard	43	Graveyard Training		0.00	
Graveyard	44	Graveyard Resources (Books/Forms/Travel etc)		50.00	
Graveyard	45	Graveyard Maintenance/ Grounds		5,400.00	cfw from burial fees 23/24 £: contract £5200 pa
Graveyard	46	Graveyard Rates		380.00	
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)			
TOTAL			4,097.36	59,800.00	

Mawnan Parish Council
Reserves Balance
2023-2024

<u>Reserve</u>	<u>Opening Balance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>Current Balance</u>	
Earmarked						
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	agreed £500 to go in each year
Solar Grant Funding	41,500.26	-3,000.00			38,500.26	about £8700 expected in Feb 2024
Burial Fees	3,850.00	-3,850.00	75.00	1,825.00	1,750.00	carries forward to fund maintenance in followin year
Small Business rates grant (Public :	8,785.24		8,785.24		0.00	TO BE CLOSED - COMPLETE
Climate Group Work	785.00		6.57		778.43	
JPF - sinking fund	1,705.55		1,705.55		0.00	TO BE CLOSED - COMPLETE
MUGA Project	10,000.00				10,000.00	
Coronation Reserve	66.87	470.63	537.50		0.00	TO BE CLOSED - COMPLETE
Roads & traffic	9,897.24	-7,397.24	50.63		2,449.37	? To be used for speed monitor sign after the Lowenna pavement?
CIL funding	3,796.74			2,126.89	5,923.63	£3065 for zipwire to come out still
MMH New Offices	35,000.00		2,687.00		32,313.00	
Tot Earmarked	120,391.90	-12,781.61	13,847.49	3,951.89	97,714.69	
TOTAL RESERVE	120,391.90	-12,781.61	13,847.49	3,951.89	97,714.69	
GENERAL FUND					6,006.15	
TOTAL FUNDS					103,720.84	
ESSENTIAL RESERVES					78,486.89	