



NOTICE OF NEXT COUNCIL MEETING

Dear Councillors

You are hereby summoned to attend the following meeting:

Meeting of... **FINANCE & ADMINISTRATION COMMITTEE**
Time... **19:00**
Date... **8 April 2025**
Place... **Small Hall, Village Hall, Towers Way, Corfe Mullen BH21 3UA**

A handwritten signature in black ink, appearing to read 'C Horsley'.

Catherine Horsley
Town Clerk & RFO
2 April 2025

Councillors will be discussing all the items listed on the agenda below.

PUBLIC PARTICIPATION: In accordance with Standing Orders, a maximum of 30 minutes is set aside before the meeting commences to enable members of the public to bring issues relevant to the agenda to the attention of Councillors. Up to 5 minutes is allowed for each person. Members of the public will only be permitted to speak during the Public Participation agenda item.

AGENDA

- FA 24/62** **To Receive and Accept apologies for absence** (LGA 1972 s85 (1))
- FA 24/63** **To Record any declarations of interest** Members to declare any interests, including Disclosable Pecuniary Interests they may have in agenda items that accord with the requirements of the Town Council's Code of Conduct and to consider any prior requests from members for Dispensations that accord with Localism Act 2011 s33(b-e) (NB this does not preclude any later declarations)
- FA 24/64** **Paper A - To Approve minutes of meeting held on 7 January 2025** LGA 1972, sch 12, para 41
- FA 24/65** **Paper B – TO FOLLOW - To Approve Accounts for Payment** – accounts to be paid are held until as late as possible to ensure as many payments can be captured to avoid payment delays to suppliers.
- FA 24/66** **Paper C - To Receive and Note the Budget Monitoring Report for the quarter ended 31 March 2025**
- FA 24/67** **Paper D – To Review and Note Actions from the Interim Internal Audit Report**

- FA 24/68** **Paper E – To Consider and Approve Funds Transfer from General Reserves to Earmarked Reserves**
- FA 24/69** **Paper F – To Review and Approve Fund Transfers**
- FA 24/70** **Paper G – To Review and Approve Grants to Local Organisations Policy for the 2025/26 Financial Year**
- FA 24/71** **Paper H – To Consider and Approve Purchasing of IT Related Items**
- a) Replacement DECT (Digital) Phone Handsets
 - b) Replacement Network Switch
 - c) Additional Office Hardware/Software for New Starters
 - d) Office/Grounds Mobile Phone Contract
- FA 24/72** **Matters for forthcoming agendas** No decisions can be taken¹
- FA 24/73** **To Agree a date and time for the next meeting** – Tuesday 8 July 2025 at 19:00 in the Small Hall of the Village Hall, Towers Way, Corfe Mullen.
- FA 24/74** **Close of Meeting**

¹ Councils cannot lawfully decide items of business which are not specified in the summons/agenda (LGA1972 sch 12, paras 10(2)(b) and Longfield Parish Council v Wright (1918) 88 LJ Ch 119)



**Minutes of the Meeting of Finance & Administration Committee held at 19:00
on Tuesday 7 January 2025 in the small hall of the Village Hall**

Present: **Councillors**
J Lortie (Chair)
A Craven
L Hardy
A Joyce

In Attendance: Catherine Horsley (Town Clerk & RFO)
Daryl Pearce (Deputy Town Clerk) – Minute taker

Public Participation

There were 5 members of the public present, none of whom wished to speak.

FA 24/53 To Receive and Accept apologies for absence (LGA 1972 s85 (1))

Apologies for absence were received and accepted from Cllrs Sowry-House and Florek who both had prior commitments and Cllr Papilio who was unwell.

The Terms of Reference states quorum shall be three or at least one-third of its members, whichever is greater in accordance with Standing Order no. 4d viii.

FA 24/54 To Record any declarations of interest Members to declare any interests, including Disclosable Pecuniary Interests they may have in agenda items that accord with the requirements of the Town Council's Code of Conduct and to consider any prior requests from members for Dispensations that accord with Localism Act 2011 s33(b-e) (NB this does not preclude any later declarations)

There were no declarations of interest.

FA 24/55 Paper A - To Approve minutes of meeting held on 19 November 2024 LGA 1972, sch 12, para 41

The minutes of the meeting held on 19 November 2024 were **APPROVED**.

FA 24/56 Paper B – To Approve Accounts for Payment

Members raised the following queries:

- Lines 875-880 and 895-899: What period did the utilities relate to. The Clerk explained the Waterplus invoices related to the monthly water usage charges across all sites, noting 75% of the Council Office and Village Hall charges would be reimbursed by the Village Hall Charity to the Town Council. The SSE invoices related to streetlighting across all sites from May to November 2024 as a result of a complaint raised with the Energy Ombudsman's and SSE reissuing invoices.

The Accounts for payment totalling £13,599.62 were **APPROVED**.

Paper C - To Receive and Note the Budget Monitoring Report for the quarter ended 31 December 2024

The Clerk presented the report, noting due to the timing of the meeting and distributing the summons and papers prior to 30 December 2024, the budget monitoring report was not available. However, the Clerk reported there was a predicted underspend up to 31 December 2024 with comments noted as follows:

- Employees salaries underspend due to reduced grounds team.
- Recreation costs underspend due to efficiency savings and lower than anticipated contractor costs.
- Bank interest income was higher than anticipated due to Bank of England Base Rate.
- Sports provision and pavilion lounge income was higher than anticipated.
- Increased expenditure due in Quarter 4 2024/25 for outstanding exceptional and capital work item costs.

The Clerk concluded; the Town Council was in a strong financial position up to 31 December 2024. However, the Council's general reserves were at the higher limit of the recommended amount to hold of between 3-6 months operating costs.

The update for the quarter ending 31 December 2024 was **NOTED**.

Paper D - To Consider draft Budget and Precept for the 2025/26 financial year for recommendation to Full Council

The Clerk presented the proposed budget for the 2025/26 financial year, highlighting the cost centres with a predicted underspend at the end of the 2024/25 financial year, with comments noted as follows:

- Predicted expenditure underspend of £99,749.78.
- Predicted increased income variance of £41,727.42.
- Total predicted underspend for the 2024/25 financial year is circa £141,477.20 based on forecasted income and expenditure from December 2024 to March 2025.
- Options 2 and 3 provided an amount to be used from the Council's general reserves to reduce the level of precept.
- Due to the predicted underspend, the Clerk recommended allocating any remaining underspend following the 2024/25 financial year end processing to the pavilion refurbishment/rebuild earmarked reserves.

The Chair talked through the draft 2025/26 financial year budget by cost code for the benefit of new committee members providing some background and context. Members challenged some of the proposed budget levels against the predicted underspend in the 2024/25 financial year. The Chair and Clerk provided further clarity and reassurance to enable members to make a recommendation to the Full Council.

It was **RESOLVED** to recommend approval to Full Council to set the Corfe Mullen Town Council annual budget for 2025/26 financial year at £699,663.00.

Members then discussed the level of precept required from Dorset Council to cover the 2025/26 budget and the effect of any increase on those who pay Council Tax, with members acknowledging the cost-of-living crisis, alongside the Town Council's responsibility to provide services within the community and level of general reserves held.

Cllr Craven proposed option 3, an increase of 8.15%. This was seconded by Cllr Lortie. Members voted with the Chair having the casting vote.

It was **RESOLVED** to recommend to Full Council to set the precept at £609,663.00, an increase of 8.15%, which would see a Band D property increasing from £138.64 to £149.94 per annum with £90,000 of general reserves used to reduce the deficit.

FA 24/59 Matters for forthcoming agendas No decisions can be taken¹

There were no matters for forthcoming agendas.

FA 24/60 To Agree a date and time for the next meeting – Tuesday 8 April 2025 at 19:00 in the Small Hall of the Village Hall, Towers Way, Corfe Mullen.

FA 24/61 Close of Meeting at 20:46

Signed as a correct record of the meeting.....Date.....

¹ Councils cannot lawfully decide items of business which are not specified in the summons/agenda (LGA1972 sch 12, paras 10(2)(b) and Longfield Parish Council v Wright (1918) 88 LJ Ch 119)



FINANCE & ADMINISTRATION COMMITTEE – REPORT

Meeting Date: 8 April 2025

Agenda Item: FA 24/65

Paper: B

Subject:	Accounts for Payment
Prepared By:	Catherine Horsley, Town Clerk & RFO
Purpose of Report:	To approve the accounts for payment as scheduled on the attached PDF.
Key Points:	<p>Accounts for payment is created direct from Scribe Accounting.</p> <p>Each transaction has a number in the first column which is the transaction number in Scribe for ease of reference when Councillor's log into Scribe to check invoices.</p> <p>The description provides the details of the transaction, stating what it was for.</p> <p>The supplier is the person being paid.</p> <p>The pay type is whether it is IB (instant BACs), DD (direct debit) or Cheque. If it is a cheque the cheque number should be included.</p> <p>The notes column will provide any further explanation about the transaction.</p>
Recommendation:	To APPROVE Accounts for Payment totalling £12,711.89.

Accounts for Payment - 8 April 2025

Voucher No	Date	Total	Description	Supplier	Payment Ref	Minute Ref
36	17.04.2025	£66.00	Signs	Dorset Council	DD	Remembrance Sunday Road Closure Signs
35	17.04.2025	£1,276.80	Equipment	Dorset Council	DD	Henbury View Play Area Road Safety Barrier
34	09.04.2025	£72.31	Maintenance	Trade Uk (B&Q)	IB	Materials for repairs to Rec Play Area Fort
33	09.04.2025	£90.00	IT	PCs Made Simple	IB	Destruction of 3 Hard Drives (old PC's/Laptops)
32	20.04.2025	£48.00	Monthly Subscription	Central Computer Management Ltd	DD	Payroll Processing
31	09.04.2025	£744.00	Security	K9 Security (Guarding) Ltd.	IB	Recreation Ground
30	01.04.2025	£197.98	Equipment	PrintedToday	Card	Flags/stands for Community Engagement events
29	09.04.2025	£105.00	Annual Subscription	Institute of Cemetery & Cremation Management	IB	
28	25.05.2025	£23.75	Fire Safety	Chubb Fire Limited	DD	Grounds Unit Fire Extinguishers - April 2025
27	18.04.2025	£9.41	Digital Phone Lines	Buzz Networks Ltd.	DD	
26	09.04.2025	£17.07	Materials & Supplies	Amazon Payments UK Ltd.	IB	Cable ties for Grounds Team
25	01.04.2025	£610.80	Office Furniture	Office Monster	Card	New starters, CMYT to be reimbursed
24	14.04.2025	£624.00	Annual Subscription	Newburgh Networks Limited	DD	Digital phone system
23	14.04.2025	£37.50	IT Support	Newburgh Networks Limited	DD	
22	14.04.2025	£192.00	Monthly Subscription	Newburgh Networks Limited	DD	Office Software - back up & security
21	09.04.2025	£3,194.46	Phone Lines & Broadband	Newburgh Networks Limited	IB	Broadband Installation - Office & Grounds Unit
20	09.04.2025	£84.00	Maintenance	Unique Fire & Security Ltd.	IB	CCTV wi-fi connection call out
19	09.04.2025	£1,297.80	Cleaning	Clean Deep Services Limited	IB	Various sites
18	09.04.2025	£744.60	Phone Lines & Broadband	Newburgh Networks Limited	IB	Phone system installation
17	09.04.2025	£817.73	Maintenance	Unique Fire & Security Ltd.	IB	Intruder Alarm Installation - Office
16	09.04.2025	£19.98	Materials & Supplies	Trade UK (Screwfix)	IB	Wire netting
15	09.04.2025	£22.49	Materials & Supplies	Trade UK (Screwfix)	IB	Replacement toilet seat for Pavilion
14	09.04.2025	£30.49	Materials & Supplies	Trade UK (Screwfix)	IB	Replacement padlock for Grounds Unit Compound
13	09.04.2025	£19.29	Materials & Supplies	Trade UK (Screwfix)	IB	Screws for Grounds Team

Accounts for Payment - 8 April 2025

Voucher No	Date	Total	Description	Supplier	Payment Ref	Minute Ref
	12 07.04.2025	£130.24	Fuel	UK Fuels Limited	DD	Vehicles
	11 09.04.2025	£78.00	Maintenance	Stanner Electrical Contractors	IB	Repairs to external lights - Office
	10 09.04.2025	£27.50	Cleaning	R Evetts	IB	Window Cleaning - Pavilion
	9 09.04.2025	£12.00	Cleaning	R Evetts	IB	Window Cleaning - Office
	8 01.04.2025	£435.30	Rates	Dorset Council	DD	Office
	7 01.04.2025	£227.45	Rates	Dorset Council	DD	Cemeteries
	6 04.04.2025	£4.12	BACs Charges	The Co-Operative Bank	DD	
	5 25.04.2025	£23.75	Fire Safety	Chubb Fire Limited	DD	Grounds Unit Fire Extinguishers - May 2025
	4 02.04.2025	£470.45	Gas Usage	British Gas	DD	Pavilion
	3 05.04.2025	£283.24	Electricity Usage	British Gas	DD	Pavilion
	2 09.04.2025	£31.14	Stationery	Amazon Payments UK Ltd.	IB	A4 photocopying paper etc
	1 09.04.2025	£11.55	Materials & Supplies	Amazon Payments UK Ltd.	IB	Gas lift for office chair - CH
1138	17.03.2025	£5.40	Water Usage	Waterplus	DD	Cemetery - Feb 2025
1137	20.03.2025	£13.60	Postage	Post Office Ltd	Card	2 books of 2nd class stamps
1136	10.03.2025	£14.71	Cleaning	Home Bargains	Card	Cleaning products for office
1134	10.03.2025	£19.97	CMVH Items	Lampsdirect	Card	To be reimbursed
1129	28.03.2025	£2.13	CMVH Items	Corfe Mullen Village Hall	IB	To be reimbursed
1127	06.03.2025	£219.40	CMYT Items	Dorset Council	DD	To be reimbursed
1126	27.03.2025	£316.08	Health & Safety	Peninsula Business Services Limited	DD	Monthly H&S Consultant
1110	21.03.2025	£5.10	CMVH Items	Co-op Supermarket	IB	To be reimbursed
1109	26.03.2025	£16.14	Equipment	Amazon Payments UK Ltd.	IB	Extension cable for DP desk
1105	21.03.2025	£1.65	Community Engagement	Co-op Supermarket	Card	Milk
1031	27.03.2025	£1.58	Mobile Costs	Lebara	Card	Grounds/Office Mobile
894	15.01.2025	£15.93	Water Usage	Waterplus	DD	Allotments - Dec 2025
TOTAL:		£12,711.89				



FINANCE & ADMINISTRATION COMMITTEE – REPORT

Meeting Date: 8 April 2025

Agenda Item: FA 24/66

Paper: C

Subject:	Q4 2024/25 Budget Monitoring Report
Purpose of Report:	To Receive and Note the Q4 2024/25 Budget Monitoring Report
Prepared by:	Catherine Horsley, Town Clerk & RFO
Background:	Budget Monitoring for 2024/25 to be carried out at the end of each quarter.
Key Points:	<p>The budget monitoring report shown in Appendix 1 shows the position of each cost centre/code in respect of Q4 (1 January – 31 March 2025) budget spend including any variances. This report is not the final year end position and is for information only.</p> <p>Summary 2024/25 Predicted Year End Position:</p> <ul style="list-style-type: none">• Total net expenditure at year end 31 March 2025 is £494,226.93, a variance of +£152,448.07. <p>The underspend is as a result of the following:</p> <ul style="list-style-type: none">• When the budget was set in January 2023, the employees budget allowed for an additional part time (22 hours) Grounds Team member along with provision for a full time Grounds Team Leader (37 hours). Lower employee costs due to a smaller Grounds Team made up of 2 full time (37 hours) and 1 part time (22 hours) members.• Some of the exceptional and capital items (plant replacement, office porch, dropped kerb programme and D-Day 80th Anniversary) not progressed during the financial year.• Exceptional and capital items (cricket posts & nets, civic regalia, Working at Heights Training (Commemorative Flagpole) and Hillside Road Safety Barrier (Road Safety Measures)) approved to/in progress, yet to be invoiced. (Accrual circa £6800 net)• Youth club revenue grant spend lower than predicted due to staffing changes.• Adjustments for invoices not received for March 2025 operational costs prior to 31 March 2025. (Accrual circa £9000 net)• CMVH (Village Hall improvement works) underspend of £31,732.67, due to challenges with obtaining quotes from Contractors and not progressing works. See Paper E.• Overall cost efficiencies and savings. <p>Taking into account all of the above, the total predicted variance (underspend) is circa +£104k.</p>

	<ul style="list-style-type: none"> • Total net income at year end 31 March 2025 is £634,840.98, a variance of + £48,165.98. <p>The significant increase in total income is due to the following:</p> <ul style="list-style-type: none"> • Higher than predicted recreational income (pitch & tennis court fees and Pavilion lounge hire) and cemetery income. • Higher than predicted CIL receipts. • Higher than predicted Investment returns (PSDF interest). Await confirmation of interest accrued in March 2025 (circa £3000 net) • Adjustments for Allotment income received during March 2025, effective from 1 April 2025 (Prepayment circa £1500 net). <p>Taking into account all of the above, the total predicted variance (income) is circa +£49,500.</p> <ul style="list-style-type: none"> • Total net accumulative variance amount to the end of Q4 is £200,614.05 (A+B). <p>The total predicted variance is circa +£153,500.</p> <p>It was RESOLVED at the Full Council meeting held on 7 January 2025 when approving the 2025/26 budget and precept level that £80,137.41 of General Reserves would be allocated towards to 2025/26 financial year budget negating the need to further increase the precept level.</p> <p>The 2024/25 Interim Audit received in February 2025 highlighted the need for Council to continue to be mindful of the budget and precept setting for 2026/27 which should not have a negative effect on reserves, particularly when work commences on the Pavilion Redevelopment Project. As part of the actions from the report, the Clerk recommended transferring any underspend in the 2024/25 financial year into the earmarked reserves for the Pavilion Redevelopment Project, in addition to ensuring the Council holds 3-6 months operating costs and circa £80,000 to meet the deficit of the 2025/26 financial year budget/precept.</p> <p>Appendix 2 shows the overall reserves balance as at 31 March 2025.</p> <p>The General Fund of £301,222.92 includes £80,137.41 to balance the 2025/26 budget with £221,085.51 remaining equating to 5.5 months operating costs (circa £40k per month).</p>
<p>Implications:</p>	<p>It is required as part of the Town Councils internal controls to monitor the budget at least on a quarterly basis. Failure to do so would result in not being able to satisfy the external audit checks in respect of internal controls. Close budget monitoring should be carried out to ensure the Council finances are on track and every item is accounted for. Members should be checking for any anomalies and unusual variances which have not been explained.</p>

	Significant reserves may give rise to enquiries from internal and external audit.
Recommendation:	<p>To Receive and NOTE the following:</p> <ul style="list-style-type: none"> • Q4 2024/25 Budget Monitoring Report • Reserves held as at 31 March 2025

4th Quarter							Accumulative to end of 4th quarter					
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
Allotments												
74 Rent			(N/A)			(N/A)			(N/A)			(N/A)
75 Water			(N/A)	350.01	46.51	303.50(86%)			(N/A)	1,400.00	655.65	744.35(53%)
76 Maintenance			(N/A)	624.99		624.99(N/A)			(N/A)	2,500.00	350.65	2,149.35(85%)
77 Compensation			(N/A)			(N/A)			(N/A)			(N/A)
99 Insurance			(N/A)	75.00		75.00(N/A)			(N/A)	300.00	294.69	5.31(1%)
106 Sheds			(N/A)			(N/A)			(N/A)			(N/A)
Sub Total for Allotments			(N/A)	1,050.00	46.51	1,003.49(95%)			(N/A)	4,200.00	1,300.99	2,899.01(69%)
Banking												
82 CCLA transfers			(N/A)	12.51		12.51(N/A)			(N/A)	50.00	50.00	(0%)
100 Bank Charges			(N/A)	15.00	12.36	2.64(17%)			(N/A)	60.00	48.60	11.40(19%)
101 PWLB Loan Interest			(N/A)			(N/A)			(N/A)			(N/A)
134 Scottish Widows Transfer			(N/A)			(N/A)			(N/A)			(N/A)
Sub Total for Banking			(N/A)	27.51	12.36	15.15(55%)			(N/A)	110.00	98.60	11.40(10%)
Cemeteries												
64 Insurance			(N/A)	174.99		174.99(N/A)			(N/A)	700.00	884.06	-184.06(-26%)
65 Rates & Utilities			(N/A)	750.00	624.35	125.65(16%)			(N/A)	3,000.00	3,076.67	-76.67(-2%)
66 Repairs and Maintenance			(N/A)	875.01	817.40	57.61(6%)			(N/A)	3,500.00	1,698.92	1,801.08(51%)
Sub Total for Cemeteries			(N/A)	1,800.00	1,441.75	358.25(19%)			(N/A)	7,200.00	5,659.65	1,540.35(21%)
Climate Change												
58 Events and Measures			(N/A)	125.01		125.01(N/A)			(N/A)	500.00		500.00(N/A)
Sub Total for Climate Change			(N/A)	125.01		125.01(N/A)			(N/A)	500.00		500.00(N/A)
CMSA												
144 CMSA Reimbursement			(N/A)			(N/A)			(N/A)			(N/A)
Sub Total for CMSA			(N/A)			(N/A)			(N/A)			(N/A)
CMVH												
108 VH Reimbursement			(N/A)			(N/A)			(N/A)			(N/A)
Sub Total for CMVH			(N/A)			(N/A)			(N/A)			(N/A)
CMYT												
125 CMYT - Reimbursement			(N/A)			(N/A)			(N/A)			(N/A)
Sub Total for CMYT			(N/A)			(N/A)			(N/A)			(N/A)
Employees												
10 Salaries			(N/A)	42,375.00	38,750.24	3,624.76(8%)			(N/A)	169,500.00	152,642.32	16,857.68(9%)
92 PAYE			(N/A)	5,375.01	4,743.40	631.61(11%)			(N/A)	21,500.00	19,241.80	2,258.20(10%)
93 National Insurance			(N/A)	8,525.01	6,592.74	1,932.27(22%)			(N/A)	34,100.00	26,755.44	7,344.56(21%)

4th Quarter							Accumulative to end of 4th quarter					
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
95 Pension			(N/A)	15,650.01	13,674.33	1,975.68(12%)			(N/A)	62,600.00	54,326.73	8,273.27(13%)
Sub Total for Employees			(N/A)	71,925.03	63,760.71	8,164.32(11%)			(N/A)	287,700.00	252,966.29	34,733.71(12%)
Exceptional and Capital												
80 PWLB Loan Repayments			(N/A)			(N/A)			(N/A)			(N/A)
84 Allotment Improvements			(N/A)			(N/A)			(N/A)			(N/A)
85 Plant Replacement			(N/A)	249.99		249.99(N/A)			(N/A)	1,000.00		1,000.00(N/A)
86 Litter Bin/Dog Bin Replacement			(N/A)			(N/A)			(N/A)			(N/A)
87 Highways Improvements net of CIL			(N/A)			(N/A)			(N/A)			(N/A)
88 Chapel Repairs			(N/A)			(N/A)			(N/A)			(N/A)
89 Platinum Jubilee Celebration			(N/A)			(N/A)			(N/A)			(N/A)
90 Building Revaluation			(N/A)			(N/A)			(N/A)			(N/A)
91 Trailer for Groundstaff Team			(N/A)	150.00	700.00	-550.00(-366%)			(N/A)	600.00	700.00	-100.00(-16%)
109 Cricket Fence and Nets			(N/A)	500.01		500.01(N/A)			(N/A)	2,000.00		2,000.00(N/A)
110 Henbury Play Area Fence			(N/A)			(N/A)			(N/A)			(N/A)
111 Tree Survey Remedial Actions			(N/A)	2,000.01	2,750.00	-749.99(-37%)			(N/A)	8,000.00	8,000.00	(0%)
112 Recreation Ground Pit Area			(N/A)	1,125.00		1,125.00(N/A)			(N/A)	4,500.00	1,900.00	2,600.00(57%)
113 Office Porch			(N/A)			(N/A)			(N/A)			(N/A)
114 Neighbourhood Plan			(N/A)			(N/A)			(N/A)		139.50	-139.50(N/A)
115 Remembrance Sunday			(N/A)	87.51		87.51(N/A)			(N/A)	350.00	249.60	100.40(28%)
117 CIL Expenditure			(N/A)	2,499.99		2,499.99(N/A)			(N/A)	10,000.00	10,300.00	-300.00(-3%)
127 Kings Coronation			(N/A)			(N/A)			(N/A)			(N/A)
128 Replacement Laptop			(N/A)			(N/A)			(N/A)			(N/A)
129 Replacement Vehicle			(N/A)			(N/A)			(N/A)			(N/A)
130 Civic Regalia			(N/A)	624.99		624.99(N/A)			(N/A)	2,500.00		2,500.00(N/A)
131 Website Redesign			(N/A)		2,598.00	-2,598.00(N/A)			(N/A)		2,598.00	-2,598.00(N/A)
132 Old Cemetery Driveway			(N/A)			(N/A)			(N/A)			(N/A)
137 Commemorative Flag Pole			(N/A)	249.99	145.80	104.19(41%)			(N/A)	1,000.00	218.80	781.20(78%)
138 D-Day 80th Anniversary			(N/A)	624.99		624.99(N/A)			(N/A)	2,500.00		2,500.00(N/A)
139 Bus Shelters			(N/A)	2,750.01		2,750.01(N/A)			(N/A)	11,000.00	6,665.75	4,334.25(39%)
140 Road Safety Measures			(N/A)	1,875.00		1,875.00(N/A)			(N/A)	7,500.00		7,500.00(N/A)
141 Recreation Ground Fence			(N/A)	1,500.00		1,500.00(N/A)			(N/A)	6,000.00	4,981.00	1,019.00(16%)
142 Dropped Kerb Programme			(N/A)	2,499.99		2,499.99(N/A)			(N/A)	10,000.00		10,000.00(N/A)
143 Additional CCTV			(N/A)	500.01		500.01(N/A)			(N/A)	2,000.00	2,034.89	-34.89(-1%)
Sub Total for Exceptional and Capital			(N/A)	17,237.49	6,193.80	11,043.69(64%)			(N/A)	68,950.00	37,787.54	31,162.46(45%)
General Admin												
11 Staff Travelling Expenses			(N/A)	50.01		50.01(N/A)			(N/A)	200.00	13.50	186.50(93%)
28 Legal Fees			(N/A)	500.01		500.01(N/A)			(N/A)	2,000.00	48.00	1,952.00(97%)
29 Employment Services			(N/A)	530.01	120.00	410.01(77%)			(N/A)	2,120.00	1,339.00	781.00(36%)
30 Staff Training			(N/A)	624.99	3,450.00	-2,825.01(-452%)			(N/A)	2,500.00	6,760.00	-4,260.00(-170%)
31 Staff Professional Fees			(N/A)	90.00		90.00(N/A)			(N/A)	360.00	357.00	3.00(0%)

Corfe Mullen Town Council - Quarter 4
(01/01/2025 to 31/03/2025 - All Cost Centres and Codes)

31 March 2025 (2024-2025)

4th Quarter							Accumulative to end of 4th quarter					
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
32 Councillor Training			(N/A)	500.01	385.00	115.01(23%)			(N/A)	2,000.00	1,710.00	290.00(14%)
33 Insurance			(N/A)	350.01		350.01(N/A)			(N/A)	1,400.00	1,768.12	-368.12(-26%)
34 DAPTC			(N/A)	378.75		378.75(N/A)			(N/A)	1,515.00	1,513.90	1.10(0%)
35 Audit Fees			(N/A)	549.99	1,200.00	-650.01(-118%)			(N/A)	2,200.00	3,365.00	-1,165.00(-52%)
36 Meeting Room Hire			(N/A)	399.99	649.75	-249.76(-62%)			(N/A)	1,600.00	2,282.50	-682.50(-42%)
37 Advertising			(N/A)	125.01	219.40	-94.39(-75%)			(N/A)	500.00	658.20	-158.20(-31%)
38 Councillors Travelling Expenses			(N/A)	125.01		125.01(N/A)			(N/A)	500.00		500.00(N/A)
39 Chairman's Allowance			(N/A)	125.01	458.35	-333.34(-266%)			(N/A)	500.00	1,070.85	-570.85(-114%)
40 Town Council Newsletter			(N/A)	1,500.00		1,500.00(N/A)			(N/A)	6,000.00		6,000.00(N/A)
41 Publications and Subscriptions			(N/A)	65.01	130.00	-64.99(-99%)			(N/A)	260.00	230.00	30.00(11%)
42 Office IT & Software			(N/A)	1,125.00	2,259.30	-1,134.30(-100%)			(N/A)	4,500.00	11,698.37	-7,198.37(-159%)
44 Election Costs			(N/A)	3,375.00		3,375.00(N/A)			(N/A)	13,500.00	50.00	13,450.00(99%)
45 Miscellaneous			(N/A)	12.51	150.71	-138.20(-1104%)			(N/A)	50.00	150.71	-100.71(-201%)
46 Notice Boards & Signs			(N/A)	125.01		125.01(N/A)			(N/A)	500.00	444.39	55.61(11%)
47 Civic Expenses			(N/A)	249.99		249.99(N/A)			(N/A)	1,000.00	193.24	806.76(80%)
105 Health & Safety Services			(N/A)	800.01	1,090.05	-290.04(-36%)			(N/A)	3,200.00	4,492.86	-1,292.86(-40%)
Sub Total for General Admin			(N/A)	11,601.33	10,112.56	1,488.77(12%)			(N/A)	46,405.00	38,145.64	8,259.36(17%)
Grants												
68 Youth Centre Revenue Grant			(N/A)	9,249.99	7,641.25	1,608.74(17%)			(N/A)	37,000.00	33,488.73	3,511.27(9%)
69 CMVH			(N/A)	12,500.01		12,500.01(N/A)			(N/A)	50,000.00	18,267.33	31,732.67(63%)
73 Small Grants Programme GPC			(N/A)	2,124.99	-3,170.00	5,294.99(249%)			(N/A)	8,500.00	4,516.10	3,983.90(46%)
Sub Total for Grants			(N/A)	23,874.99	4,471.25	19,403.74(81%)			(N/A)	95,500.00	56,272.16	39,227.84(41%)
Income: Allotment												
4 Allotment Rents	375.00	1,440.31	1,065.31(284%)			(N/A)	1,500.00	2,186.38	686.38(45%)			(N/A)
Sub Total for Income: Allotment	375.00	1,440.31	1,065.31(284%)			(N/A)	1,500.00	2,186.38	686.38(45%)			(N/A)
Income: Bank Interest												
3 Bank Interest	3,000.00	6,268.22	3,268.22(108%)			(N/A)	12,000.00	33,845.60	21,845.60(182%)			(N/A)
Sub Total for Income: Bank Interest	3,000.00	6,268.22	3,268.22(108%)			(N/A)	12,000.00	33,845.60	21,845.60(182%)			(N/A)
Income: Booklet Sales												
7 Booklet/Leaflet Sales			(N/A)			(N/A)		6.00	6.00(N/A)			(N/A)
Sub Total for Income: Booklet Sales			(N/A)			(N/A)		6.00	6.00(N/A)			(N/A)
Income: Cemetery												
2 Cemetery Fees	1,250.01	2,592.00	1,341.99(107%)			(N/A)	5,000.00	6,840.00	1,840.00(36%)			(N/A)
Sub Total for Income: Cemetery	1,250.01	2,592.00	1,341.99(107%)			(N/A)	5,000.00	6,840.00	1,840.00(36%)			(N/A)
Income: Exceptional and Capital												
78 CIL Receipts	999.99		-999.99(N/A)			(N/A)	4,000.00	6,019.75	2,019.75(50%)			(N/A)
79 S.106 Receipts			(N/A)			(N/A)			(N/A)			(N/A)

4th Quarter							Accumulative to end of 4th quarter					
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance
120 Neighbourhood Plan Grant Funding			(N/A)			(N/A)			(N/A)			(N/A)
126 Refundable Damage Deposits		-100.00	-100.00(N/A)			(N/A)		-100.00	-100.00(N/A)			(N/A)
Sub Total for Income: Exceptional and Capital	999.99	-100.00	-1,099.99(-110%)			(N/A)	4,000.00	5,919.75	1,919.75(47%)			(N/A)
Income: FOI												
6 FOI			(N/A)			(N/A)			(N/A)			(N/A)
Sub Total for Income: FOI			(N/A)			(N/A)			(N/A)			(N/A)
Income: Other												
8 Other Income			(N/A)			(N/A)			(N/A)			(N/A)
9 Village hall			(N/A)			(N/A)			(N/A)			(N/A)
102 VAT Reclaim			(N/A)			(N/A)			(N/A)			(N/A)
Sub Total for Income: Other			(N/A)			(N/A)			(N/A)			(N/A)
Income: Precept												
1 Precept	137,781.24		-137,781.24(N/A)			(N/A)	551,125.00	551,125.00	(0%)			(N/A)
Sub Total for Income: Precept	137,781.24		-137,781.24(N/A)			(N/A)	551,125.00	551,125.00	(0%)			(N/A)
Income: Recreation Ground												
5 Recreation	12.51		-12.51(N/A)			(N/A)	50.00	50.00	(0%)			(N/A)
118 Pitch Fees	1,374.99	3,030.00	1,655.01(120%)			(N/A)	5,500.00	10,076.00	4,576.00(83%)			(N/A)
119 Tennis Court Fees	1,625.01	2,111.51	486.50(29%)			(N/A)	6,500.00	8,236.25	1,736.25(26%)			(N/A)
133 Cricket Fees	249.99		-249.99(N/A)			(N/A)	1,000.00	910.00	-90.00(-9%)			(N/A)
135 Pavilion Lounge Hire		4,511.00	4,511.00(N/A)			(N/A)		15,646.00	15,646.00(N/A)			(N/A)
Sub Total for Income: Recreation Ground	3,262.50	9,652.51	6,390.01(195%)			(N/A)	13,050.00	34,918.25	21,868.25(167%)			(N/A)
Office Costs												
48 Printing/Postage/Stationery			(N/A)	162.51	237.97	-75.46(-46%)			(N/A)	650.00	1,161.20	-511.20(-78%)
49 Telephone/Internet			(N/A)	300.00	302.25	-2.25(-0%)			(N/A)	1,200.00	1,151.81	48.19(4%)
50 Copier Lease			(N/A)			(N/A)			(N/A)			(N/A)
51 Insurance			(N/A)	174.99		174.99(N/A)			(N/A)	700.00	884.06	-184.06(-26%)
52 Rates			(N/A)	1,037.49	432.00	605.49(58%)			(N/A)	4,150.00	4,322.59	-172.59(-4%)
53 Repairs & Maintenance			(N/A)	249.99	15.02	234.97(93%)			(N/A)	1,000.00	1,616.15	-616.15(-61%)
54 Utilities			(N/A)	562.50	1,313.79	-751.29(-133%)			(N/A)	2,250.00	3,045.68	-795.68(-35%)
55 Fire and Security			(N/A)	200.01	227.96	-27.95(-13%)			(N/A)	800.00	1,332.56	-532.56(-66%)
56 Office Cleaning (inc Windows)			(N/A)	99.99	36.66	63.33(63%)			(N/A)	400.00	429.05	-29.05(-7%)
57 Miscellaneous			(N/A)	24.99	29.73	-4.74(-18%)			(N/A)	100.00	29.73	70.27(70%)
104 Office Furniture			(N/A)			(N/A)			(N/A)		271.15	-271.15(N/A)
107 Office - Waste Collection			(N/A)	101.25	101.27	-0.02(-0%)			(N/A)	405.00	403.23	1.77(0%)
Sub Total for Office Costs			(N/A)	2,913.72	2,696.65	217.07(7%)			(N/A)	11,655.00	14,647.21	-2,992.21(-25%)
Recreation												
12 Ground Staff Building (premises C			(N/A)	624.99	329.47	295.52(47%)			(N/A)	2,500.00	2,798.71	-298.71(-11%)

4th Quarter							Accumulative to end of 4th quarter						
	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance	Budgeted receipts	Actual receipts	Receipts Variance	Budgeted payments	Actual payments	Payments Variance	
13 Public Toilets			(N/A)	1,374.99	1,080.00	294.99(21%)			(N/A)	5,500.00	4,939.57	560.43(10%)	
14 PPE & Uniform			(N/A)	500.01	34.08	465.93(93%)			(N/A)	2,000.00	1,004.34	995.66(49%)	
15 Cleaning Materials & Supplies			(N/A)	624.99	609.31	15.68(2%)			(N/A)	2,500.00	1,865.76	634.24(25%)	
16 Litter & Dog Bins			(N/A)	249.99		249.99(N/A)			(N/A)	1,000.00	725.22	274.78(27%)	
17 Security (Alarm & CCTV)			(N/A)	2,437.50	1,470.00	967.50(39%)			(N/A)	9,750.00	7,666.00	2,084.00(21%)	
18 Waste & Recycling			(N/A)	1,175.01	1,343.77	-168.76(-14%)			(N/A)	4,700.00	4,634.72	65.28(1%)	
19 Tools & Equipment			(N/A)	500.01	316.43	183.58(36%)			(N/A)	2,000.00	1,427.32	572.68(28%)	
20 Contractor Costs			(N/A)	6,249.99	4,324.40	1,925.59(30%)			(N/A)	25,000.00	15,305.39	9,694.61(38%)	
21 Utilities			(N/A)	750.00	1,511.84	-761.84(-101%)			(N/A)	3,000.00	2,969.88	30.12(1%)	
22 Insurance			(N/A)	174.99		174.99(N/A)			(N/A)	700.00	884.06	-184.06(-26%)	
23 Rent DCC			(N/A)	162.51		162.51(N/A)			(N/A)	650.00		650.00(N/A)	
24 Play Areas			(N/A)	3,750.00	897.77	2,852.23(76%)			(N/A)	15,000.00	5,223.63	9,776.37(65%)	
25 Dog Warden			(N/A)			(N/A)			(N/A)			(N/A)	
26 Community Orchard			(N/A)			(N/A)			(N/A)			(N/A)	
27 Tree Planting			(N/A)	24.99	75.52	-50.53(-202%)			(N/A)	100.00	75.52	24.48(24%)	
97 Telephone/Broadband/Mobiles			(N/A)	188.76	216.03	-27.27(-14%)			(N/A)	755.00	791.27	-36.27(-4%)	
98 Recreation/Sports Facility Maintenan			(N/A)	2,499.99	982.40	1,517.59(60%)			(N/A)	10,000.00	4,819.66	5,180.34(51%)	
116 Pavilion - Health & Safety			(N/A)	375.00	98.30	276.70(73%)			(N/A)	1,500.00	1,097.60	402.40(26%)	
121 Pavilion - Utilities			(N/A)	2,124.99	2,533.01	-408.02(-19%)			(N/A)	8,500.00	6,426.23	2,073.77(24%)	
122 Pavilion - Professional Fees			(N/A)	125.01		125.01(N/A)			(N/A)	500.00		500.00(N/A)	
123 Pavilion - Cleaning & Supplies			(N/A)	2,199.99	1,661.50	538.49(24%)			(N/A)	8,800.00	6,959.88	1,840.12(20%)	
124 Pavilion - Maintenance			(N/A)	1,749.99	1,296.87	453.12(25%)			(N/A)	7,000.00	3,705.31	3,294.69(47%)	
136 Pavilion - Waste			(N/A)	125.01	166.02	-41.01(-32%)			(N/A)	500.00	637.12	-137.12(-27%)	
Sub Total for Recreation			(N/A)	27,988.71	18,946.72	9,041.99(32%)			(N/A)	111,955.00	73,957.19	37,997.81(33%)	
Street Lighting & Furniture													
81 Street Lighting and Furniture			(N/A)	1,250.01	1,404.37	-154.36(-12%)			(N/A)	5,000.00	4,905.83	94.17(1%)	
Sub Total for Street Lighting & Furniture			(N/A)	1,250.01	1,404.37	-154.36(-12%)			(N/A)	5,000.00	4,905.83	94.17(1%)	
Vehicles & Plant													
59 Road Tax			(N/A)	125.01		125.01(N/A)			(N/A)	500.00	335.00	165.00(33%)	
60 Insurance			(N/A)	500.01		500.01(N/A)			(N/A)	2,000.00	1,772.63	227.37(11%)	
61 Vehicle Fuel			(N/A)	399.99	260.41	139.58(34%)			(N/A)	1,600.00	1,434.52	165.48(10%)	
62 Vehicle Maintenance			(N/A)	375.00	2,659.43	-2,284.43(-609%)			(N/A)	1,500.00	2,825.03	-1,325.03(-88%)	
63 Plant Maintenance			(N/A)	375.00	1,106.99	-731.99(-195%)			(N/A)	1,500.00	1,693.79	-193.79(-12%)	
103 Equipment Fuel			(N/A)	99.99	35.40	64.59(64%)			(N/A)	400.00	424.86	-24.86(-6%)	
Sub Total for Vehicles & Plant			(N/A)	1,875.00	4,062.23	-2,187.23(-116%)			(N/A)	7,500.00	8,485.83	-985.83(-13%)	
TOTALS.....	146,668.74	19,853.04	-126,815.70(-86%)	161,668.80	113,148.91	48,519.89(30%)	586,675.00	634,840.98	48,165.98(332%)	646,675.00	494,226.93	152,448.07(-205%)	
NET Variance Quarter 4						-78,295.81	NET accumulative variance to END of Quarter 4.....						200,614.05

Corfe Mullen Town Council
Reserves Balance
2024-2025

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Capital					
Plant Replacement	2,000.00	-1,000.00			1,000.00
Trailer & Accessories for Ground	335.84	264.16	700.00		-100.00
Office Porch	10,000.00				10,000.00
Replacement Vehicle	-950.00	950.00			0.00
Bus Shelters		11,000.00	6,665.75		4,334.25
Total Capital	11,385.84	11,214.16	7,365.75		15,234.25
Earmarked					
Section 106 Monies	204,848.02				204,848.02
Pavilion Refurbishment/Rebuild	42,761.67	115,000.00			157,761.67
Cricket Fence and Nets	2,000.00				2,000.00
Tree Survey & Remedial Works	105.00	7,895.00	8,000.00		0.00
Recreation Ground Pit Area	-1,240.00	5,740.00	1,900.00		2,600.00
Neighbourhood Plan	4,214.28		139.50		4,074.78
Remembrance Sunday	627.68	-277.68	249.60		100.40
CIL Receipts	9,251.36			6,019.75	15,271.11
Kings Coronation	-66.76	66.76			0.00
Replacement Laptop	134.17	-134.17			0.00
Civic Regalia	27.20	2,472.80			2,500.00
Website Redesign	5,000.00		2,598.00		2,402.00
Old Cemetery Driveway	4,290.00	-4,290.00			0.00
Refundable Damage Deposits	600.00			-100.00	500.00
Commemorate Flag Pole		1,000.00	218.80		781.20
D-Day 80th Anniversary		2,500.00			2,500.00
Road Safety Measures		7,500.00			7,500.00
Recreation Ground Fence		6,000.00	4,981.00		1,019.00
Dropped Kerb Programme		10,000.00			10,000.00
Additional CCTV		2,000.00	2,034.89		-34.89
Total Earmarked	272,552.62	155,472.71	20,121.79	5,919.75	413,823.29
TOTAL RESERVE	283,938.46	166,686.87	27,487.54	5,919.75	429,057.54
GENERAL FUND					301,222.92
TOTAL FUNDS					730,280.46



FINANCE & ADMINISTRATION COMMITTEE – REPORT

Meeting Date: 8 April 2025

Agenda Item: TC 24/67

Paper: D

Subject:	Review Actions from the Interim Internal Audit Report
Prepared By:	Catherine Horsley, Town Clerk & RFO
Purpose of Report:	To provide the Council with assurance that the records and systems in place are in accordance with the requirements of the Audit and Accounts Regulations 2015 and Practitioners Guide 2024.
Background:	<p>At the Annual Town Council meeting held on 14 May 2025, Council appointed a new Internal Auditor, Tim Light, Lightatouch.</p> <p>Internal Auditor was on site on 5 February 2025, to carry out the interim internal audit for the 2024/25 financial year, ahead of year end. The Interim Internal Report was received by the Full Council on 25 February 2025. There were a number of actions to be progressed shown in Appendix 1, to be monitored by the Finance & Administration Committee.</p> <p>The Internal Auditor will be on site again on 30 April 2025, to complete the final year end audit for preparation of the Annual Governance & Accountability Return (AGAR) to be submitted for approval by Full Council prior to submission to External Audit, BDO LLP.</p>
Key Points:	Schedule of actions resulting from the Interim Internal Audit Report shown in Appendix 1.
Implications:	<p>Internal Audit provides a good basis for Councils to make improvements, and their recommendations should not be ignored.</p> <p>The interim audit enables recommendations to be progressed ahead of final year end audit.</p> <p>Failure to monitor and progress the Internal Auditor actions, may result in a qualified External Audit at year end.</p>
Recommendation:	To Review and NOTE Actions from the 2024/25 Interim Internal Audit Report.

Appendix 1 – Actions from Interim Internal Audit – Update to Finance & Administration Committee - 8 April 2025

No.	Category	Internal Audit Recommendation	Clerks Comments	Status
1.	External Audit, BDO 2023/24 Comments	<p>To be in line with best practice we recommend that when minuting the appointment of the Internal Auditor the Council record that they have considered the independence of the appointed auditor on an annual basis.</p> <p>Best practice guidance suggests that authorities should, at least annually, carry out a review of the appropriateness of the overall internal audit arrangements. The council has not minuted the reappointment/appointment of the internal audit for 2023-2024, nor the considerations of the internal auditor independence and competence.</p> <p>These matters will be resolved before the submission of the Annual Governance and Accountability Return 2024-2025.</p>	<p>Appointment of Internal Audit: At the Annual Town Council meeting held on 14 May 2025, it was RESOLVED to APPROVE the appointment of the Council's Internal Auditor, Tim Light, Lightatouch, for the financial year from 1 April 2024 to 31 March 2025 at a total cost of £1600 excluding VAT.</p> <p>Independence and Competence: As part of the appointment of the new internal auditor in May 2024, JPAG best practice guidance was followed in terms of competency, CV provided with a letter of engagement received.</p> <p>The independence of the Internal Auditor was minuted as part of the review of the Interim Internal Audit Report at the Full Council meeting held on 25 February 2025.</p>	Closed
2.	Reserves/Pavilion Redevelopment Project	<p>The Council should continue to be mindful that the budget and precept setting for 2026/27 should not have a negative effect on reserves, particularly where is likely that work will commence of the Pavilion project. There must be overall certainty for the grant funding of this project, although it is noted that the Council will explore the potential for a PWLB loan to supplement any shortfall in earmarked reserves at the commencement of the project.</p>	<p>As part of 2024/25 year end processing, any underspend to be transferred to the earmarked reserves for the Pavilion Redevelopment Project, in addition to ensuring the Council holds 3-6 months operating costs and circa £80,000 to meet the deficit of the 2025/26 financial year budget/precept.</p> <p>As soon as public consultation commences and an architect/project</p>	Closed

No.	Category	Internal Audit Recommendation	Clerks Comments	Status
			<p>manager appointed, grant funding/PWLB to be explored.</p> <p>Transfer of underspend to earmarked reserves to be discussed under Paper E.</p>	
3.	Pavilion Redevelopment Project	The Council should seek caution to ensure that its long-term funding of this project can be sustained with the likelihood of capital repayments on any PWLB over 25 to 30 years, what future increases will be required in precept to maintain payment and to ensure it retains reserves to fund new projects and unexpected revenue expenditure.	Council to consider the impact of the budget/precept, by ensuring any underspend is held in the earmarked reserves for the project and to manage/set expectations of the redevelopment against a realistic financial envelope for the project	Open
4.	Reserves	The Council should be mindful that the Practitioners Guide 2024 paragraph 5.35 guidance recommends: 'any authority with income and expenditure in excess of £200,000 should plan towards 3 to 6 months equivalent general reserve'.	At 2024/25 financial year end, the Council are predicted to hold general reserves to cover operating costs and meet deficit of the 2025/26 financial year budget deficit of between 3-6 month.	Closed
5.	Employee Costs/NI	The Town Clerk is aware of the increase that are required to the salary budget for 2025/26.	Increase in employer NI contributions and employee thresholds were considered as part of the budget setting process with additional expenditure allocated in the 2025/26 financial year budget.	Closed
6.	Asset Register	We understand that the Town Clerk is currently reviewing items that are recorded on the Asset Register to ensure they remain appropriate. We discussed the opportunity to introduce physical checks on all items recorded on the Asset Register each year which should be noted on the Asset Register.	<p>In line with the previous Internal Auditors comments relating to the threshold for items listed on the Asset Register above £250. The Asset Register has been reviewed and updated accordingly.</p> <p>An inventory of Council property/items is in progress.</p>	Open

No.	Category	Internal Audit Recommendation	Clerks Comments	Status
7.	Website Accessibility	The Town Clerk has confirmed this will be part of the new website configuration along with the new requirements for accessibility.	New website meets the WCAG 2.2 AA standard for website accessibility.	Closed
8.	IT Policy	We have discussed this with the Town Clerk and would recommend that this is introduced in line with the new requirements during 2025/26.	Policy to be drafted and reviewed at the next meeting on 8 July 2025.	Open
9.	Expenditure	We discussed this with the Town Clerk who has an action to introduce this additional control for payments in the near future.	Policy to be drafted for members of the Finance & Administration Committee to complete transaction testing. Draft policy to be considered by the Committee on 8 July 2025 and approved by Full Council.	Open
10.	Internal Audit	We recommend that to continue to meet these best practice requirements the Town Council should consider approving and recording these details in the Minutes of the full Town Council in each financial year.	<p>The appointment and reappointment for the 2025/26 of the Internal Auditor was minuted as part of the review of the Interim Internal Audit Report at the Full Council meeting held on 25 February 2025.</p> <p>Reappointment to be discussed with the Internal Auditor when he visits on 30 April 2025 to sign off year end reporting.</p>	Open



FINANCE & ADMINISTRATION COMMITTEE – REPORT

Meeting Date: 8 April 2025

Agenda Item: FA 24/68

Paper: E

Subject:	Funds Transfer from General Reserves to Earmarked Reserves
Prepared By:	Catherine Horsley, Town Clerk & RFO
Purpose of Report:	To Consider and Approve Funds Transfer from General Reserves to Earmarked Reserves
Background:	As part of 2024/25 year end processing, any underspend to be transferred to the earmarked reserves for the Pavilion Redevelopment Project, in addition to ensuring the Council holds 3-6 months operating costs and circa £80,000 to meet the deficit of the 2025/26 financial year budget/precept.
Key Points:	<p>As part of the Q4 2024/25 budget monitoring report presented to the Committee, the reporting showed a predicted underspend of +£153,500.</p> <p>Members to agree how to proceed with predicted underspend being transferred to the Earmarked reserves as follows</p> <ol style="list-style-type: none"> (1) Cost Centre 69 – Grants/CMVH: £50,000 allocated for Corfe Mullen Village Hall improvements to include the small hall extension, enclosed porch and loading bay/accessible parking spaces. Current underspend of £31,732.67 due to delay in appointing contractors to progress with small hall extension and enclosed porch. Underspend to be transferred into Capital Earmarked Reserves under Office Porch and retitled Office/Village Hall Improvements. (2) To ensure the Council's general reserves are within the recommended minimum limits, members to consider transferring £70,000 from general reserves to earmarked reserves for the Pavilion Refurbishment/Rebuild project cost centre. This would bring the total earmarked for the project to be circa £217,761.67. Note: this amount does not include the s.106 earmarked reserves of £205,848.02 for the sports pavilion redevelopment project. <p>At the end of the financial year, the General Fund should provide for circa 3-6 months operating costs including £80,137.41 to meet the budget deficit. The average monthly expenditure is circa £40,000.</p>
Implications:	<p>It is recommended to hold a minimum of 3-6 months operating costs.</p> <p>Should the Council hold general reserves in excess of 6 months operating costs and equating to more than 50% of the total precept for the current financial year, the Council could come under criticism from Internal and External Audit along with those households in the community who pay Council Tax, for the increase in the precept over the last few years.</p> <p>The Council remains in a strong financial position to deliver services and facilities to the community.</p> <p>By transferring monies from general reserves to earmarked reserves for the Sports Pavilion refurbishment/rebuild project, this would reduce the</p>

	<p>amount required via an application for a Public Works Loan and provides monies immediately available to engage with the Project Manager/Architect to get the project underway.</p> <p>Council must commence the project as soon as possible to ensure the s.106 monies are not recovered by Dorset Council as the Unitary Authority by demonstrating monies are being spent on sports and recreation in Corfe Mullen in line with the s.106 agreement.</p>
Recommendation:	<p>To recommend APPROVAL to Full Council as follows:</p> <ul style="list-style-type: none"> • Transfer underspend of £31,732.67 under Cost Centre 69 – Grants/CMVH into Capital Earmarked Reserves under Office Porch and be retitled Office/Village Hall Improvements. • Transfer of £70,000 from general reserves to earmarked reserves for the Sports Pavilion Refurbishment/Rebuild Project.



FINANCE & ADMINISTRATION COMMITTEE – REPORT

Meeting Date: 8 April 2025

Agenda Item: FA 24/69

Paper: F

Subject:	Fund Transfers
Prepared By:	Catherine Horsley, Town Clerk & RFO
Purpose of Report:	To Review and Approve Fund Transfers
Background:	<p>Under the Council's Financial Regulations 6.6 iv - the Clerk shall have delegated authority to authorise fund transfers within the councils banking arrangements and bank mandate up to the sum of £10,000, provided that a list of such payments be submitted to the next appropriate meeting of Council or delegated committee.</p> <p>The report showing fund transfers over £10,000 during the quarter to be presented to the Finance & Administration Committee for review to recommend approval to Full Council.</p>
Key Points:	<p>Fund transfers during Q3/4 2024/25 as follows shown in Appendix 1:</p> <ol style="list-style-type: none">1. 25 October 2024 - £80,000 transfer from PSDF to the co-operative bank to top up the operating account to cover payments out. <i>Mandate authorised by Cllrs Anne Holland & Sowry-House and countersigned by the Clerk.</i>2. 19 December 2024 - £60,000 transfer from PSDF to the co-operative bank to top up the operating account to cover payments out. <i>Mandate authorised by Cllrs Anne Holland & Sowry-House and countersigned by the Clerk.</i>3. 13 February 2025 - £60,000 transfer from PSDF to the co-operative bank to top up the operating account to cover payments out. <i>Mandate authorised by Cllr Sowry-House and the Clerk.</i>
Implications:	<p>Failure to report to Council and approve fund transfers would be in breach of the Councils Financial Regulations.</p> <p>Quarterly review by the Finance & Administration Committee provides assurance to the Council of its internal controls and to detect fraud.</p> <p>Co-operative bank account maximum balance of £85,000 to ensure funds are protected under the Financial Services Compensation Scheme (FSCS).</p>
Recommendation:	To recommend APPROVAL to Full Council the fund transfers as listed in Appendix 1.

Bank Transfers

Transfers are similar to ordinary transactions, but relate wholly to movements of money within the Council, rather than receipts or payments by the Council. These are easy to forget, but are essential to providing a comprehensive account of the Council's monetary position.

Date	Amount	From Bank	To Bank	Comment
13/02/2025 00:00:00	60000.00	Public Sector Deposit Fund	Cooperative Current Account	Top up current account
19/12/2024 00:00:00	60000.00	Public Sector Deposit Fund	Cooperative Current Account	Top up current account
25/10/2024 00:00:00	80000.00	Public Sector Deposit Fund	Cooperative Current Account	Top-up current account





FINANCE & ADMINISTRATION COMMITTEE – REPORT

Meeting Date: 8 April 2025

Agenda Item: FA 24/70

Paper: G

Subject:	Grant Policy and Application Form 2025/26
Prepared By:	Catherine Horsley, Town Clerk and RFO
Purpose of Report:	To review and approve the Grant Policy and Application Form for 2025/26 grant applications.
Background:	The Grant Policy, Application Form and Monitoring Form is reviewed and updated each year to ensure it meets with both the Councils requirements and current legislation.
Key Points:	<p>During the budget setting process, the Council agreed to increase the Small Grants Programme budget line from £8,500 to £12,000 to be able to award small grants twice a year and/or provide smaller grants (under £ limit to be determined) to smaller organisations who may not have all the necessary requirements, i.e. financial accounts.</p> <p>Suggested Timetable:</p> <ul style="list-style-type: none">• Round 1: Applications must be received by Friday 30 June 2025 for consideration by the Finance and Administration Committee meeting scheduled on 8 July 2025, followed by ratification at the Full Council meeting scheduled on 22 July 2025. Any grants awarded will be paid by 31 July 2025.• Round 2: Applications must be received by Friday 3 October 2025 for consideration by the Finance and Administration Committee meeting scheduled on 14 October 2025, followed by ratification at the Full Council meeting scheduled on 28 October 2025. Any grants awarded will be paid by 28 November 2025. <p>The policy has been reviewed in line with the SLCC best practice template.</p>
Implications:	Failure to have an up-to-date policy leaves the Council open to challenge and risks the Council acting illegally.
Recommendation:	To recommend to Full Council to approve the Grant Policy, Application and Monitoring Forms for 2025/26.



Corfe Mullen Town Council

Grants to Local Organisations Policy

1. Introduction

1.1. A grant is any payment made by Corfe Mullen Town Council (the 'Council') to be used by a local organisation for a specific purpose that will benefit the Parish or residents of Corfe Mullen, and which is not directly controlled or administered by the Council. The Council awards grants at its discretion to local organisations that can demonstrate a clear need for financial support where the Parish will benefit by:

- Providing a service
- Enhancing the quality of life
- Improving the environment
- Promoting the Parish of Corfe Mullen in a positive way

2. Grant Application Process

2.1. This policy, application form, and any other required forms will be available on the Council website or by request from the Council Office. Upon receipt of all applications after the application deadline date, the Clerk of the Council will collate all the necessary information from the applicants ready for presentation and discussion at the appropriate Council meeting(s).

2.2. All questions on the application form should be fully answered and additional information supporting an application should be provided.

2.3. In addition to the application form organisations will be required to provide the following supporting information:

- a copy of their written constitution or details of their aims and purpose
- full details of the project or activity
- demonstrate the grant will be of benefit to the local community within the Parish
- the proportion or number of beneficiaries living in the electoral area
- demonstrate a clear need for the funding
- a copy of the previous year's accounts or, for new initiatives, a detailed budget and business plan

2.4. For smaller organisations, the Council may consider awarding a small grant up to £ limit to be determined who may not have all of the supporting information shown in 2.3 above, therefore the following supporting information will be required:

- full details of the project or activity including copies of quotations for services, materials, consumables etc for the project or activity and a copy of proposed publicity promoting project or activity
- demonstrate the grant will be for public benefit within the Parish
- the proportion or number of beneficiaries living in the electoral area
- demonstrate a clear need for the funding

2.5. There will be two rounds of grant funding in the 2025/26 financial year as follows:

- Round 1: Grant applications must be received by Friday 30 June 2025 for grants to be awarded by 31 July 2025.
- Round 2: Grant applications must be received by Friday 3 October 2025 for grants to be awarded by 28 November 2025.

- 2.6. The Council will make the decision on which grants to award, and all applicants will be contacted following the Council's decision.
- 2.7. The Council has a limited budget each year and for the year 2025/26, the total small grants budget for both rounds is £12,000.
- 2.8. The Council's Finance & Administration Committee will consider grant applications and make recommendations to the Full Council as follows:
- Round 1: At their meeting on 8 July 2025 for ratification by the Full Council on 22 July 2025. Any grants awarded will be paid by 31 July 2025.
 - Round 2: At their meeting on 14 October 2025 for ratification by the Full Council on 28 October 2025. Any grants awarded will be paid by 28 November 2025.
- 2.9. Additional grant applications may be considered by the Council throughout the financial year from 1 April to 31 March, subject to budget availability.

3. Conditions of Funding

- 3.1. The organisation must be either not-for-profit or charitable. Applications will not be considered from private organisations operated as a business to make a profit or surplus.
- 3.2. Grants will not be made to individuals.
- 3.3. Grants will not be made retrospectively.
- 3.4. Applications will not normally be considered from national organisations or local groups with access to funds from national 'umbrella' or 'parent' organisations, unless funds are not available from their national bodies, or the funds available are inadequate for a specified project.
- 3.5. An organisation should have a bank account in its own name with two authorised representatives as signatories with exception of smaller organisations, where a risk-based approach will be taken by the Council on a case-by-case basis.
- 3.6. The administration of and accounting for any grant shall be the responsibility of the recipient. All awards must be properly accounted for, and evidence of expenditure should be supplied to the Council upon request with exception of small organisations, who should supply copies of invoices and/or receipts as evidence of expenditure when completing the End of Year Grant monitoring form.
- 3.7. Only one application for a grant will be considered from each organisation in any one financial year.
- 3.8. Ongoing commitments to award grants or subsidies in future years will not be made. A new application will be required each year.
- 3.9. Each application will be assessed on its own merits.
- 3.10. The Council may make the award of any grant or subsidy subject to such additional conditions and requirements as it considers appropriate. The Council reserves the right to

refuse any grant application that it considers being inappropriate, unethical or against the objectives of the Council.

- 3.11. Any grant must only be used for the purpose for which it was awarded unless the written approval of the Council has been obtained for a change in use of the grant monies.
- 3.12. Any unspent grant must be returned to the Council by the end of the financial year in which it was awarded.
- 3.13. The Council may make the award of any grant or subsidy as it considers appropriate in the event of any unforeseen urgent event.
- 3.14. An End of Year Grant to Local Organisation Monitoring Form must be completed no later than 60 days following the end of the financial year it was awarded.
- 3.15. Nothing contained herein shall prevent the Council from exercising, at any time, its existing duty or power in respect of providing financial assistance or grants to local or national organisations under the provisions of the Local Government Act 1972, Section 137.

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GRANT TO LOCAL ORGANISATIONS APPLICATION FORM

Please read the guidance notes before completing the form

1.	Name of organisation	
2.	Name of contact	
3.	Contact Address	
4.	Tele No	
5.	Email Address	
6.	Address where activities are based <i>if different from contact address</i>	
7.	What area (community) is served?	
8.	Are there any other similar facilities or services provided in the area/district?	
9.	Approximately how many people in Corfe Mullen benefit from and/or attend your organisation/activity?	
10.	How does your organisation/activity benefit the residents of Corfe Mullen?	

11.	Present charges/subscription/fees. Please attach schedule if available.	
12.	Are there any proposals to change or introduce charges, subscriptions or fees? If so, please advise effective dates.	
13.	Details of the project, activity, or service to be provided and how it will benefit the community: <i>Smaller organisations to provide copy of proposed publicity promoting project or activity</i>	
14.	a) Proposed starting date of project, activity or acquisition date of equipment.	
	b) Estimated completion date or length of time for the project or activity.	

15.	Please give details of the cost of the project <i>Smaller organisations to provide copies or quotations for services, materials and consumables etc.</i>	
16.	Please give details of other grants awarded or applied for.	
17.	Amount of grant requested from Corfe Mullen Town Council	
18.	Any other relevant information <i>continue on a separate sheet if necessary</i>	

Signed.....

Date.....

Please return your application form to: Corfe Mullen Town Council, Council Office, Towers Way, Corfe Mullen, Wimborne, Dorset BH21 3UA or email office@corfemullen-tc.gov.uk enclosing your organisation's latest financial statement. **The deadline for receipt of applications for both grant funding rounds are shown under 2.5 above.**

Guidance Notes for Completing the Grants to Local Organisations Application Form

1. Not all the questions contained in this application form are relevant to all local organisations or have enough space for adequate explanation. As such, the Council welcomes any supporting information which you believe will better explain and assist your application.
2. If there is insufficient space on any part of the application form, please indicate and attach a separate note.
3. When making your application:

The Council particularly encourages applications for specific one-off costs or projects. However, it may also consider revenue costs except for those which are the responsibility of another local authority, for example, Dorset Council as the Unitary Authority.

4. All applications **must** include:
 - a) A copy of the latest financial statement of the organisation (if applicable showing all general and special balances) with exception of smaller organisations as detailed under 2.4 above.
 - b) All applications for grant funding must declare any other grants that have been received in connection with the same application.
5. Requests for grants will only be considered from the following categories:
 - a) A Corfe Mullen-based charity, organisation or association.
 - b) An organisation or association serving the needs of the residents of the Parish of Corfe Mullen.
 - c) An organisation or association serving a specific demographic of the community in the Parish of Corfe Mullen.
 - d) An award of a grant must give direct benefit to all or some of the residents of the Parish of Corfe Mullen, and the size of the grant should be commensurate with the benefit delivered.
 - e) The Council as a body does not affiliate to any political party or religion therefore will not provide grant aid to support any religious group or activity in the village. By law, the Council cannot offer financial assistance to any political party.
6. Applications for grants which do not meet the criteria set out in 5 above may still be considered in certain circumstances where the law allows.
7. You will be informed in writing whether your application has been successful.
8. If you have any queries or wish to discuss the application, please contact the Council Office on 01202 698600 or email office@corfemullen-tc.gov.uk.

Name of organisation	
Amount awarded	£

Section 1: Spending your grant:

Item/Activity <i>continue on a separate sheet if necessary</i>	Cost
Total Spent:	

Please note, upon request any unspent grant to be returned to the Council. Failure to comply with request may result in further action and no further grants awarded to your organisation.

If activities or items detailed above are different in any way from what was stated on the original application form, use the space below to explain the changes.

Continue on a separate sheet if necessary

Section 2: The benefits of your grant

Please give details below of the ways in which the grant has been of benefit to the community, or groups the organisation are working with. You can attach an activity report or other supporting information if you wish.

Continue on a separate sheet if necessary

Please estimate the following (if applicable):

The average number of people who attended the activity	
The number of volunteers who have helped to deliver the activity	
How many people benefited from the item and/or activity	

Section 3: The signed declaration

I confirm that the details contained in this form are correct and that the Council will keep all financial records and accounts for at least seven years from payment of the grant. The Council understands that this does not release them from any legal responsibility to keep records for longer periods.

Name: _____

Position in local organisation _____

Contact telephone number or email address: _____

Signature: _____ Date: _____

THANK YOU FOR TAKING THE TIME TO COMPLETE THIS FORM. PLEASE RETURN TO THE COUNCIL OFFICE.

HOW WE USE YOUR PERSONAL INFORMATION

The information provided by the local organisation will be used by Corfe Mullen Town Council to contact the organisation about the application. The information will not be disclosed to third parties except as described below. The Council may check information provided by the organisation, or information about the organisation provided by a third party, with other information held by the Council. The Council may also obtain information from certain third parties or share your information with them in order to verify its accuracy, prevent or detect crime, protect public funds or where required by law.

For further information, go to the Council's website www.corfemullen-tc.gov.uk or email office@corfemullen-tc.gov.uk.



FINANCE & ADMINISTRATION COMMITTEE – REPORT

Meeting Date: 8 April 2025

Agenda Item: TC 24/71

Paper: H

Subject:	Purchasing of IT Related Items
Prepared By:	Catherine Horsley, Town Clerk & RFO
Purpose of Report:	For members to consider and approve purchasing of the following: <ul style="list-style-type: none"> a) Replacement DECT (Digital) Phone Handsets b) Replacement Network Switch c) Additional Office Hardware/Software for New Starters d) Office/Grounds Mobile Phone Contract
Background:	<p>At the Full Council meeting held on 28 January 2025, Council RESOLVED for Newburgh Networks Ltd for 12 months to upgrade the Council Office including the Village Hall and Grounds Unit phones/broadband at a total cost of £4732+VAT in readiness for the digital switchover in Dorset during 2025.</p> <p>Cabling work to upgrade phones/broadband took place on 13-14 March 2025. The phone lines for the Office and phones lines and broadband for the Grounds Unit have been upgraded and are now in use. There are delays in upgrading the Office Broadband due to BT/Openreach. The previous providers, Buzz Networks and BT have been given notice of termination of services.</p> <p>Following recent successful recruitment of a Project & Community Engagement Officer and Lead Youth Worker for Corfe Mullen Youth Trust, the Council Office will need to accommodate two new starters in terms of office space (furniture), computers and phones.</p>
Key Points:	<p>a) Replacement DECT (Digital) Phone Handsets: During deployment of upgraded office phone lines, the contractor discovered the current digital phones - Yealink W52P models support had lapsed in 2023, resulting in no manufacturer support if issues arise, manual setup required versus modern deployment via URL method and limited capacity for 3 handsets, when 5 will be required for 2 new starters.</p> <p>To future proof, the quotation for a new base station supports up to 12 handsets for office growth as follows:</p> <p>Linkvil W710P DECT Bundle - 1x base station + 1x handset on Reception desk and 4x additional W610D handsets (total of 5) Cost £480+VAT. Installation/Engineering time Cost £31.25+VAT. Total Cost: £511.25+VAT.</p> <p>If deployment via URL works first time, engineering time will be waived.</p> <p>b) Replacement D-Link Switch in Comms Cabinet: During the cabling work for the new phone/broadband it was identified that the current switch is nearly 15 years old and operates at 10/100 Mbps, which is slower than broadband speeds. There are also port limitations with only 8 ports, 1 reserved for uplink, leaving just 7 available, constraining the office network.</p>

	<p>To replace current switch with a 24-port managed switch featuring PoE+, powering the newly installed Wi-Fi dishes, and VoIP desk phones along with installing a surge-protected power rail in the cabinet to organise and protect all devices. Cost £400+VAT.</p> <p>Additional Benefits include future network segmentation to enhance security, preventing unauthorised device access. Installation/Engineering time may be less, with costs adjusted accordingly. Cost £125+VAT. Total Cost £525+VAT.</p> <p>c) Additional Office Hardware/Software for New Starters: Quotation based on anticipated prices, however, may rise due to organisations rushing to replace kit before the end of Windows 10 comes in October 2025</p> <p>Hardware:</p> <ul style="list-style-type: none"> • Terra Desktop with associated equipment/cables etc. Cost £1023+VAT. Installation/Engineering time. Cost £250. Total Cost £1273+VAT. • Terra Mobile (Laptop) with docking station and associated equipment/cables etc. Cost £1103+VAT. Installation/Engineering time. Cost £250. Total Cost £1353+VAT. <p>Note: Desktop quoted is the same model as 3 desktops already in the office, upgraded during 2024.</p> <p>Software (per user): Microsoft 365 Business Standard licensing - £23.52+VAT RMM – Remote Monitoring and Management - £10+VAT Protection – Bit Defender XDR £10+VAT Cloud2Cloud Backup – Cloudally M365 backup - £6+VAT Email Security – powered by Vade £5+VAT Cost per user £27.26+VAT per month. Additional cost per month £54.52+VAT.</p> <p>d) Office/Grounds Team Mobile: The current mobile is with EE at a cost of £11.10+VAT per month (2-year sim only contract, 1GB data, unlimited calls and texts). The sim only contract ended 28 February 2025. Notice of termination has been provided.</p> <p>A new sim card has been ordered with Lebara who use the Vodaphone network at a cost of £1.58 per month (30 day rolling contract, 1GB data, unlimited calls and texts) for first 2 months, rising to £3.50 per month, an overall annual saving of £95.04. Quotes are being progressed for an upgraded mobile device as the current phone is not fit for purpose and is several years old.</p>
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Implications:	<p>Budget allocated for Office IT/software for 2025/26 is £8,500. The costs associated with new starter for Corfe Mullen Youth Trust to be reimbursed.</p> <p>The proposed digital phones and network switch future proof the Council Office IT systems.</p> <p>The proposed software ensures the Council IT systems are compliant, secure and protected against any IT related threats/viruses.</p>
Recommendation:	<p>To Consider and Approve the following:</p> <ul style="list-style-type: none"> a) Replacement DECT (Digital) Phone Handsets at a total cost of £511.25+VAT. b) Replacement D-Link Switch in Comms Cabinet at a total cost of £525+VAT. c) Additional Office Hardware/Software for New Starters: Total Cost for hardware £1353+VAT. Software cost per month £54.52+VAT. d) Office/Grounds Team Mobile Lebara, 30 day rolling sim only contract at an annual cost of £38.16.