

# Kings Worthy Parish Council

## FINANCE COMMITTEE

**Minutes of the Meeting held on Wednesday 16 July 2014  
at the Kings Worthy Community Centre, Fraser Road, Kings Worthy**

Present: Councillors: Martin Taylor  
Ian Gordon  
Stewart Newell  
Denis Welstead

Clerks: Adrian Reeves  
Chris Read

Public: 0

**F/14/113 Apologies for Absence**

None

**F/14/114 Public Question Time**

None

**F/14/115 Minutes of the Meeting held on the 11 June 2014**

The minutes were then agreed as a true record of the meeting and were signed by Cllr Taylor.

**F/14/116 Matters Arising from the Minutes of 14 May 2014**

○ **F/14/53 Natwest Bank –**

The Natwest Club, Society or Unincorporated Body mandate, required to add and remove signatories, was presented to the committee for signing. Cllrs Taylor and Newell were each given a Community Organisation Current Account Additional Party Form to complete and hand into Natwest bank. **Action – Cllr Taylor & Newell.**

○ **F/14/69 Redecoration of Meeting Room and Office –**

A quote, for the supply and installation of a dado rail in the meeting room, was agreed at a total cost of £125.00 and is to be fitted at the time of redecoration.

**F/14/117 Proposed New Expenditure for Finance Approval**

○ **Planning and Highways**

**Streetlights** – The Clerk noted that an email from Julian Higgins, PFI Policy & Communications Team Leader, had been received regarding the charges for street lighting. It stated that previous charges had been miscalculated due to a number of errors and these were:

- Incorrect burning hours set against non-CMS (MayFlower) controlled equipment
- Double charging of maintenance fees for deleted items during Core Investment works.
- Incorrect charging of energy for newly created items during Core Investment

According to the email, these errors resulted in the previously charged £2,687.70 increasing to £5,389.66. Julian Higgins suggested that to save on administration, that this be added to the next invoices, to be sent in October.

It was noted by Cllr Gordon that this may include the cost for additional streetlights that have been added, due to the large cost increase. Cllr Gordon is to investigate what has caused the increase. **Action – Cllr Gordon**

○ **Finance and Administration [incl. Tubbs Hall]**

**Projector Screen** – Due to issues obtaining a business account from the previously agreed supplier, a budget of £125.99 (ex. VAT) was agreed to obtain the screen from another source.

○ **Recreation and Amenities (R&A)**

**Circus Ginnett** – A request for Circus Ginnett to use Church Green had been approved, subject to Finance approving a charge. Current dates are proposed from the 4<sup>th</sup> – 7<sup>th</sup> September 2014. Cllr Gordon suggested that the Parish Council need to draw up an agreement stating that a deposit will be used to cover the cost of any remedial works to Church Green, caused by the user. The Clerks are to seek advice from other councils on open space usage agreements. **Action – The Clerks**

It was agreed the charge for usage of the Church Green be set at £100 a day with a £250 deposit. It was noted that the Circus need to provide proof of suitable public liability insurance and ensure they remove all flyers from around the village, once they have finished.

**Burial Numbers** – A quote had been received for 51 burial numbers for marking of the plots, from Hampshire County Council (HCC) Sign Workshop. These are to include black background with gold lettering. The quote was a total of £153.00 and was agreed by the committee.

**Repair to Lower Broadview Fence** – A quote had been received from M.R.S. Services, for the repair of the fence at the bottom of lower Broadview. The quote was a total of £407.50 and was agreed by the committee

**Paving Repair by Tubbs Hall Fire Exit** – A quote had been received from M.R.S. Services, for the repair and levelling of the block paving adjacent to the Tubbs Hall fire exit. It was noted by the Clerk that he had checked the agreement and the Parish Council are liable for the costs of this repair. The quote was a total of £531.77 and was agreed by the committee.

**Replacement of Instructional Sign in Adult Exercise Area** – A quote from Wicksteed had been received for a replacement of £390.00 (ex. Delivery & VAT). It was noted that Wicksteed were the sole supplier for this sign. This was agreed with the condition that the guarantee be a minimum of 2 years and preferably 5 years or over.

**Anti-Slip Strips on Steps at Eversley Park** – A suggestion from R&A to apply anti-slip Colas strips to the edge of the wooden steps at Eversley Park was received. The recommendation from Cllr Allen was to use the HCC Rights of Way Team for installation as they are specialists with experience in correct fitment of these strips. The Committee agreed a budget of £400.00 for the supply and fitment of the Colas strips.

### **Communications**

None.

#### **F/14/118 To receive the Statement of Accounts and Management Reports**

It was noted by the Clerk that the invoice for emptying of the dog bins had now been received from Landscape Group.

The Clerk gave a presentation to members of the figures for the month ending 30 June 2014, which included a bank reconciliation statement [copy attached]. The current surplus on current account is £9,737.00. It was noted by the Clerk that the monies in the Church Green reserve account are now being incorporated into the general accounts, on a monthly basis, to cover the costs of the maintenance of Church Green.

It was noted that Cllrs Taylor and Newell are to ascertain from Natwest what kind of offers are available for the £25,000 fixed term deposit which matures on 19 July 2014. **Action – Cllrs Taylor & Newell**

#### **F/14/119 Annual Accounts, Annual Return & Audit**

**Debtors and Creditors** – A listed of the written off debtors/creditors was presented to the committee for viewing and agreed.

#### **F/14/120 Grant Applications**

It was recognised that letters had been received from the Worthys Conservation Volunteers and Tubbies Playgroup, thanking the Parish Council for their grants.

**HCC Small Grant Scheme** – Correspondence had been received regarding the HCC Small Grant Scheme, which is a £49,000 fund that can be applied to for works on hedges/paths etc. It was agreed that this be sent to R&A.

**Winchester Live at Home Scheme** – A grant form, as requested at May finance meeting, had been received. It was noted that 18 people in Kings Worthy benefit from this service. The grant requested was for £250.00, for help with their funding and this was agreed.

It was noted by Cllr Gordon that grants given by the Parish Council, should be published in the Parish Council communications and the press.

**Fete Committee** – The invoices requested had been received and were as follows:

- £20.00 for Jubilee Hall Hire
- £234.00 for 5 Banners
- £240.00 for Juggling Jake the entertainer
- £250.00 for Music equipment hire

The grant requested was for £1,050.00 to assist with the costs above and for other costs relating to holding the fete. An amount of £525.00 was agreed with a £50.00 deduction for remedial works to needed on Church Green. It was agreed that the £50.00 be donated to Green Smile Ltd for their efforts in cleaning up the green.

#### **F/14/121 KWCC Lease**

A copy had been received from Winchester City Council (WCC) legal department and it was agreed that a copy of the draft lease be sent to Cllrs Gordon, Newell & White, for any comment, before meeting with Cllr Robert Johnston. A copy is also to be sent to Cllr Robert Johnston.

#### **F/14/122 Fire Policy**

Cllr Gordon noted that he has completed the fire policy and will send a copy to the office. A copy of said policy should also be given to any hirers of Tubbs Hall, to ensure they understand the fire procedures. Cllr Gordon is still finalising the asbestos policy.

#### **F/14/123 Review of Financial Regulations**

The internal auditor noted in her report, that some of the legislation in the financial regulations, is out of date. A draft copy with updated regulations was presented to the committee and agreed with amendments. [See attached].

#### **F/14/124 Training and Staffing**

**Under the provisions of the Public Bodies [Admissions to Meetings] Act 1960 [as extended by S100A of the Local Government Act 1972] the public were excluded from the discussion on this item due to the confidential nature of the business to be considered, namely to discuss the Trainee Clerk's salary. The Trainee Clerk also left the meeting.**

**The Trainee Clerk re-joined the meeting.**

**LGPS Discretions Policy** – Cllr Gordon is to contact Hampshire Association of Local Councils (HALC) for copy of guidance notes and seek advice.

**F/14/125 RFO's and Clerk's Notices**

**Tesco Family Fun Day** – Tesco stores have requested use of Eversley Park and erection of a bouncy castle, a couple of gazebos and usage of a barbeque, for a family fun day for local Tesco staff on 14<sup>th</sup> September. A charge of £50 for usage of Eversley Park was agreed with 4 conditions, as follows.

- Proof of suitable public liability must be provided.
- Any parts of the Barbeque exposed to heat, will need to be a minimum of 3ft from the ground and not be situated on the football pitches.
- Any damage caused to the park will be chargeable.
- All litter must be removed and disposed of, off site.

**Website Statistics** – In the Month of June there were:

- 3,655 Page Loads
- 1,928 Unique Visits
- 1,426 First Time Visits
- 502 Return Visits

**F/14/126 Chairman's Notices**

None

(Cllr Newell left at this point)

**F/14/127 Authorise Invoices for Payment and allocate to appropriate budgets**

The Committee received a schedule of invoices due for payment, it was agreed at this point that Cllr Gordon sign them during the meeting, but due to lack of another cheque signatory, Cllr White sign and agree them outside of the meeting. The total invoices for payment amounted to £3,516.25. [Copy attached].

**F/14/128 Items for Discussion at the Next Meeting**

Jubilee Sundial

**F/14/129 Date of next meeting**

The next meeting has been scheduled for 9.30am on 13 August 2014.

The meeting closed at 12:19.

Signed.....

Date.....

## Kings Worthy Parish Council

### Management Accounts for the period ended 30 June 2014

2014/2015 Budget	2014/2015 Budget ytd	Actual ytd	Variance ytd	2015/16 Budget Proposed	Income Item/Description
£	£	£	£	£	
<b>Income: Summary</b>					
118,109	29,477	30,510	1,032	0	Finance (inc. Precept)
4,800	1,200	1,200	0	0	THMC Income
7,050	2,187	1,976	-211	0	Recreation & Amenities
0	0	0	0	0	Planning & Highways
<b>129,959</b>	<b>32,864</b>	<b>33,686</b>	<b>821</b>	<b>0</b>	<b>Total Income</b>
<b>Expenditure: Summary</b>					
					Expenditure Item/Description
67,763	17,175	<b>13,846</b>	<b>3,329</b>	0	<b>Finance</b>
61,344	16,055	<b>10,103</b>	<b>5,952</b>	0	<b>Recreation &amp; Amenities</b>
<b>7,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Planning &amp; Highways</b>
<b>136,107</b>	<b>33,230</b>	<b>23,949</b>	<b>9,281</b>	<b>0</b>	<b>Total Expenses</b>
129,959	32,864	33,686	821	0	<b>Total Income</b>
136,107	33,230	23,949	9,281	0	<b>Total Expenses</b>
<b>-6,148</b>	<b>-366</b>	<b>9,737</b>	<b>-8,460</b>	<b>0</b>	<b>Income less expenses</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Transfer from Reserves</b>
<b>-6,148</b>	<b>-366</b>	<b>9,737</b>	<b>-8,460</b>	<b>0</b>	<b>Net Surplus (deficit) for year</b>

**Bank Reconciliation as at****30-Jun-14**

			<u>A/c no.</u>
Bank:	Current a/c	£11,342.25	324833
	Deposit a/c	£50,000.00	1518442
	Deposit a/c	£25,000.00	19208731
	Deposit a/c	£25,000.00	20477902
	Deposit a/c	<u>£56,909.23</u>	88395529
		£156,909.23	
	Less u/p cheques:		
	5445 Cordle Design	£210.00	
	5460 Sarah White	£28.00	
	5470 Sarah White	£50.96	
	5471 PC Comms Ltd	£38.40	
	5475 Tubbies	£150.00	
	5477 M R Smith	£301.79	
	5478 C Archer	<u>£50.03</u>	
		£829.18	
	Less u/p credits:		
	100853	£40.00	
		<u>£167,462.30</u>	
	Current account as per NatWest bank	£11,342.25	
	Less: unpresented cheques	£829.18	
	Add: unpresented credits	<u>£40.00</u>	
	Balance as per ledger	<u>£10,553.07</u>	

**Kings Worthy Parish Council**  
**FINANCE COMMITTEE**  
**Invoices for Payment - June 2014 for Finance Committee**

The following invoices have been received since the last meeting of the Finance Committee.

**Cheque already authorised and signed:**

Name of Supplier	Chq No	Nature of Works	Invoice Value (incl VAT) £	Invoice Value (incl VAT) £
Christine Archer	5478	TACT balance		50.03
			<b>Total</b>	<b>50.03</b>

**Cheques to be authorised:**

Name of Supplier	Chq No	Nature of Works	Invoice Value (incl VAT) £	Invoice Value (incl VAT) £
		Highlighters	2.50	
		Batteries, trays and labels	13.73	
		Dustbags and wet floor sign	7.40	
		Toilet cleaner	18.55	42.18
Hampshire County Council	5479			
Hampshire County Council	5480	Pensions - June		381.76
The Landscape Group	5481	14 dog bin emptying Nov 2013 - June 2014		2457.60
Box-It	5482	Storage 01/07/2014 - 30/09/2014		18.79
Viking	5483	Stamps and bookends		71.32
Green Smile Ltd	5484	Replace tree and 6 new shrubs o/s Tubbs Hall		120.00
Plastic-ID.com Limited	5485	16 ID cards		44.35
MR Smith	5486	Maintenance services June 2014		380.25
			<b>Total</b>	<b>3,516.25</b>

**Direct Debits & Standing Orders**

BT	Telephone (monthly)	26.00
BT	Internet (quarterly)	197.96
Southern Water	Tubbs Hall water supply (monthly)	67.40
British Gas	Tubbs Hall gas supply (monthly)	20.00
Southern Electric, 9109928015	Tubbs Hall electricity supply (monthly)	74.00
Winchester City Council	Business rates on Tubbs Hall (monthly)	57.00
Green Smile Ltd.	Grounds maintenance contract (monthly)	3,239.25
		<b>Total</b>
		<b>3,681.61</b>

**Salary Costs**

Telephone banking	Net Wages (net of tax & NI)	2155.48
HMRC	PAYE	252.60
HMRC	National Insurance	85.08
Pensions	(Paid by cheque as above)	381.76
		<b>Total</b>
		<b>2,874.92</b>





## **KINGS WORTHY PARISH COUNCIL**

### **FINANCIAL REGULATIONS**

#### **1 GENERAL**

- 1.1 These financial regulations shall govern the conduct of the financial transactions of the Parish Council and may only be amended or varied by resolution of the Parish Council.
- 1.2 The Responsible Financial Officer (RFO) shall be the Clerk or Deputy Clerk, to be confirmed annually.
- 1.3 The RFO shall, under the direction of the Finance Committee, be responsible for the proper administration of the Parish Council's financial affairs.
- 1.4 The RFO shall be responsible for the production of the financial management information.

#### **2. ANNUAL ESTIMATES**

- 2.1 Each committee shall formulate and submit proposals to the Finance Committee in respect of revenue services and capital projects for inclusion in the rolling capital programme not later than the end of November each year.
- 2.2 Detailed estimates of income and expenditure on revenue services and of capital expenditure shall be prepared each year by the RFO.
- 2.3 The Finance Committee shall review the estimates and submit them to the Parish Council not later than the end of January in each year and shall recommend the precept to be levied for the ensuing financial year. The RFO shall supply each member with a copy of the approved estimates.
- 2.4 The annual capital and revenue budgets shall form the basis of financial control for the ensuing year.

### **3 BUDGETARY CONTROL**

- 3.1 Expenditure on the revenue account may be incurred up to the amounts included in each approved committee budget.
- 3.2 No expenditure may be incurred which cannot be met from the amount provided in the appropriate committee revenue budget unless a virement has been approved by the Finance Committee or the Parish Council.
- 3.3 The RFO shall at each meeting of the Finance Committee provide its members with a financial statement to the end of the previous month together with a cash flow report and a budget report under each head of the approved annual revenue and capital budgets.
- 3.4 The Clerk may incur expenditure on behalf of the Parish Council which is necessary to carry out any repair, replacement or other work which is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1,000. The Clerk shall endeavour to obtain the approval of the Chairman and Vice Chairman of the Parish Council prior to taking action and failing this being possible shall report the action to the Chairman and Vice Chairman of the Parish Council as soon as practicable thereafter.
- 3.5 Where expenditure is incurred in accordance with Regulation 3.4 above and the sum required cannot be met from savings elsewhere within the head of the approved budget, it shall be subject to the provisions of a supplementary estimate approved by the Finance Committee or the Parish Council.
- 3.6 Unspent provisions in the revenue budget shall not automatically be carried forward to a subsequent year.
- 3.7 No expenditure shall be incurred in relation to any capital project and no contract entered into or tender accepted involving expenditure on capital account unless the committee concerned is satisfied that it is contained in the rolling capital programme and that the necessary capital funds are available, or the requisite borrowing approval can be obtained.
- 3.8 All capital works shall be administered in accordance with the Parish Council's Standing Orders and Financial Regulations relating to contracts.

### **4 ACCOUNTING AND AUDIT**

- 4.1 All accounting procedures and financial records of the Parish Council shall be adhered to by the RFO as required by the Accounts and Audit (England) Regulations 2011 and the subsequent Local Audit and Accountability Act 2014 which will, subject to commencement orders and supporting regulations, will eventually become the statutory and accounting framework in force.

- 4.2 The RFO shall be responsible for completing the annual accounts of the Parish Council as soon as practicable after the end of the financial year and shall submit them to and report thereon to the Finance Committee.
- 4.3 The RFO shall be responsible for maintaining an adequate and effective system of internal audit of the Parish Council's accounting, financial and other operations in accordance with Regulation 6 of the Accounts and Audit (England) Regulations 2011.

## **5 BANKING ARRANGEMENTS AND CHEQUES**

- 5.1 The Parish Council's banking arrangements shall be recommended by the RFO and approved by the Finance Committee. One general current account shall be maintained at the bank.
- 5.2 A schedule of the payment of money shall be prepared by the RFO and together with the relevant invoices etc. presented to the Finance Committee or Parish Council as appropriate. If the schedule is in order the cheques and counterfoils shall be signed by two authorised Parish Councillors and the Clerk.

## **6. PAYMENT OF ACCOUNTS**

- 6.1 All payments shall be effected by cheque or other order drawn on the Parish Council's bankers.
- 6.2 All invoices for payment shall be examined and verified by the RFO and allocated to the appropriate expenditure head. The RFO shall take all possible steps to settle all invoices submitted, and which are in order, according to the terms of the agreed contract.
- 6.3 All verified invoices will then be entered on the schedule referred to in Regulation 5.2 above.

## **7 PAYMENT OF SALARIES AND WAGES**

- 7.1 All time sheets shall be verified by or on behalf of the Clerk.
- 7.2 Salaries and wages shall be prepared by the RFO in accordance with the payroll records and entered on the schedule referred to in Regulation 5.2 above.

## **8 LOANS AND INVESTMENTS**

- 8.1 All loans and investments shall be recommended by the RFO in the name of the Parish Council on instruction from and for approval of the Finance Committee. Loans must also be subject to the approval of the full Parish Council.
- 8.2 All investments of money under the control of the Parish Council shall be in the name of the Parish Council.

- 8.3 All borrowings shall be affected in the name of the Parish Council.
- 8.4 All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.

## **9 INCOME**

- 9.1 The collection of all sums due to the Parish Council shall be the responsibility of and under the supervision of the RFO.
- 9.2 The relevant committees of the Parish Council will review all fees and charges annually following a report by the Clerk. A subsequent recommendation will be presented to the Parish Council.
- 9.3 Any bad debts shall be reported to the Finance Committee for appropriate action to be taken.
- 9.4 All sums received on behalf of the Parish Council shall be deposited with the Parish Council's bankers by the RFO at the earliest opportunity.

## **10 ORDERS FOR WORK, GOODS AND SERVICES**

- 10.1 An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate, e.g. postage. Copies of orders issued shall be maintained.
- 10.2 Orders shall be controlled by the RFO.
- 10.3 Officers are responsible for obtaining value for money at all times. An officer issuing an official order is to ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction.

## **11 CONTRACTS**

- 11.1 Wherever practicable, the principle of competitive tendering will be applied.
- 11.2 Notwithstanding the above, where it is intended to enter into a contract:
- 11.2.1 Exceeding £2,500 in value for the supply of goods or materials for the execution of works or specialist services the Clerk shall invite tenders from at least three firms.
- 11.2.2 For expenditure of £2,500 or less in value the Finance Committee shall have executive power.

- 11.3 Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall always contain the commercial terms and, in addition, state that tenders must be addressed to the Clerk and the last date by which such tenders shall reach the Clerk in ordinary course of post.
- 11.4 If less than three tenders are received for contracts valued above £2,500 or if all the tenders are identical the Parish Council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works, the minutes reflecting its reason.
- 11.5 The Parish Council shall not be obliged to accept the lowest or any tender.

## **12 PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS**

- 12.1 Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon the authorisation of the Clerk or such other consultants engaged to supervise the contract.
- 12.2 Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case when it is estimated that the total cost of work carried out under a contract, excluding fluctuation clauses, will exceed the contract sum by 5% or more a report shall be submitted to the appropriate committee.
- 12.3 Any variation to a contract or addition to or omission from a contract must be approved by the Clerk or the appropriate consultant in writing, the Finance Committee having approved the action.

## **13 STORES AND EQUIPMENT**

- 13.1 The Clerk shall be responsible for the care and custody of stores and equipment.
- 13.2 Delivery notes must be obtained in respect of all goods received and goods must be checked as regard quality at the time delivery is made.
- 13.3 Stocks shall generally be maintained at the minimum levels consistent with operation requirements.

## **14 PROPERTIES AND ESTATES**

- 14.1 The Clerk shall make appropriate arrangements for the study of all title deeds of properties owned by the Parish Council. The RFO shall ensure a record is maintained of all properties owned by the Parish Council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with the requirements of the Local Audit and Accountability Act 2014.

14.2 No property shall be sold, leased or otherwise disposed of without the authority of the Parish Council, save where the estimated value of any one item does not exceed £500.

## **15 INSURANCE**

15.1 The RFO shall affect all insurances and negotiate all claims on the Parish Council's insurers.

15.2 The RFO shall give prompt notification to the Finance Committee of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.

15.3 The RFO shall keep a record of all insurances affected by the Parish Council and the property and risks covered thereby and annually review it.

15.4 The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim.

15.5 All appropriate employees of the Parish Council shall be included in a suitable fidelity guarantee insurance.

## **16 REVISION OF FINANCIAL REGULATIONS**

16.1 It shall be the duty of the Finance Committee to review the Financial Regulations of the Parish Council from time to time and to make such recommendations to the Parish Council as the committee considers are required.