

HAWARDEN COMMUNITY COUNCIL

FINANCE COMMITTEE

11 SEPTEMBER 2017

A G E N D A

1. **APOLOGIES FOR ABSENCE:**

2. **DECLARATIONS OF INTEREST:**

To receive any known declarations of interest from Members.

3. **MINUTES OF THE PREVIOUS MEETING:**

To receive and approve as a correct record the minutes of the previous meeting held on 10th July 2017.

4. **MATTERS ARISING FROM THE MINUTES:**

5. **ACCOUNTS FOR PAYMENT:**

To approve the attached list of accounts for payment for September and note the List of Payments from the August Recess meeting, copy attached.

6. **CLERK AND FINANCIAL OFFICER'S REPORT:**

To receive details of the Council's contribution to the Joint Maintenance Committee for the months of August and September and any other relevant financial matters.

7. **INTERNAL FINANCIAL CONTROLS:**

Following the revision of the Council's Standing Orders and Financial Regulations to reflect modernised working practices, the attached policy is recommended for approval to outline the internal financial controls in place.

8. **BANK RECONCILIATIONS:**

To receive the bank reconciliation statements for the months ending 31 July and 31 August 2017.

9. **MEMBERS' INFORMATION ITEMS:**

To receive any items of relevant information.

HAWARDEN COMMUNITY COUNCIL

Minutes of the Meeting of the
FINANCE COMMITTEE
held on
10 JULY 2017

PRESENT: Chair: Councillor Helen Meredith

Councillors: As per Council Meeting

Officers: Mrs S G Jones, Clerk & Financial Officer
Fran Griffiths, Administrator

131/17 APOLOGIES FOR ABSENCE:

As per Council meeting.

132/17 DECLARATIONS OF INTEREST:

There were none.

133/17 MINUTES OF THE PREVIOUS MEETING:

IT WAS RESOLVED: that the minutes of the previous meeting of the Committee held on 12th June 2017 be approved as a correct record and signed by the Chair.

134/17 MATTERS ARISING FROM THE MINUTES:

Councillor Emma Preece asked whether any progress had been made on the provision of Fuel Cards to which the Clerk responded that this was outstanding.

135/17 ACCOUNTS FOR PAYMENT:

The list of payments had been presented for approval.

IT WAS RESOLVED: that the list of payments in the sum of £24,046.07 be approved for July.

136/17 CLERK & FINANCIAL OFFICER'S REPORT:

The Clerk advised that the Council's contribution to the Joint Maintenance Agreement for the month of July amounted to £11,298.98.

40 Chair's signature: _____

A letter of thanks had been received from Welsh Border Community Transport for the Council's 2017/18 contribution.

IT WAS RESOLVED: to note the updates.

137/17 FINANCIAL POLICIES 2017/2018

The Council had been asked to review and agree the policies on Income, Annual Investment Strategy and Financial Risk Assessment. It was agreed to add the following wording to the Income Policy "or as soon as is practicable" in relation to bullet number 3 and "and the Administrative Assistant or other officer as delegated by the Clerk" on bullet number five.

IT WAS RESOLVED THAT: that policies be approved with the additional wording as outlined above.

138/17 BANK RECONCILIATION:

IT WAS RESOLVED: to receive the bank reconciliation for the month ending 31st May 2017, a copy of which had been circulated. A copy of the bank reconciliation for the period ending 30th June would be emailed to Members.

139/17 MEMBERS' INFORMATION ITEMS:

Members praised the efforts of all involved in the recent Hawarden Carnival which had been a great success. A post carnival meeting would be held in due course. Members particularly commended Howard Williams on his relentless efforts throughout the whole of the day.

Hawarden Community Council
Accounts for Payment
10th July 2017

Cheque Ref:	Voucher No:	Payee:	Amount:
DC0817	H/17/73	Amazon - LED Flashing Lights	£ 20.99
9071	H/17/74	Rialtus Business Solutions Ltd	£ 623.16
DC0817	H/17/75	Charlies	£ 9.80
9073	H/17/76	Trebor Jones & Son Ltd	£ 22.08
DC0718	H/17/77	Post Office	£ 2.20
BACS4	H/17/78	July Salaries	£ 8,364.43
On-line	H/17/79	HMRC July Salaries	£ 2,893.89
On-line	H/17/80	Clwyd Pension - July Salaries	£ 2,900.00
9074	H/17/81	HW Oultram - June Fuel	£ 499.16
9075	H/17/82	Snapfast LED lights & photocells	£ 5,544.00
9076	H/17/83	Welsh Water	£ 15.02
9077	H/17/84	Viking Direct	£ 52.00
9078	H/17/85	SLCC Wales Conference	£ 82.80
9080	H/17/87	Jewson	£ 22.08
9081	H/17/88	Done and Dusted	£ 30.00
9082	H/17/89	Flintshire Steel Supplies	£ 101.86
9083	H/17/90	Scottish Power	£ 1,728.74
9084	H/17/91	Lloyd & Jones	£ 85.63
9085	H/17/92	Canda Copying - Useage	£ 207.37
9086	H/17/93	Canda Copying - Rental	£ 214.20
DC0817	H/17/94	Boys & Boden Allotment Sheds	£ 128.10
DC1014	H/17/95	Post Office	£ 16.04
DD	H/17/96	BES Utilities Gas	£ 47.25
DD	H/17/97	BT	£ 66.27
9087	H/17/98	ICO Data Protection Annual Fee	£ 35.00
DC0817	H/17/99	Boys & Boden Timber	£ 170.65
DC0817	H/17/100	Lloyd & Jones	£ 5.00
9088	H/17/101	Jewson	£ 102.00
DD	H/17/102	BES Electricity	£ 56.35
TOTAL			£ 24,046.07

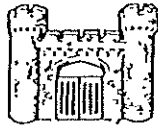
Hawarden Community Council
Accounts for Payment
21st August 2017

Ref No:	Voucher No:	Payee:	Amount:
DC 0817	H/17/103	Charlies	£ 11.76
On-Line	H/17/104	Rialtas Software Maintenance	£ 294.00
On-Line	H/17/105	Nomix Enviro	£ 624.53
9089	H/17/106	Clwyd Welding Services Ltd	£ 7.61
On-Line	H/17/107	OVW Member Training	£ 60.00
On-Line	H/17/108	Griffiths Security Ltd	£ 407.02
On-Line	H/17/109	Play Safety Ltd Annual Inspection	£ 1,192.80
On-Line	H/17/110	Litter Pickers	£ 65.95
On-Line	H/17/111	Thornclyffe Building Supplies	£ 12.96
9090	H/17/112	Done and Dusted July	£ 30.00
9091	H/17/113	Charlies	£ 74.97
On-Line	H/17/114	Outlanda H&S Clothing	£ 35.04
On-Line	H/17/115	Outlanda H&S Clothing	£ 76.20
DC1014	H/17/116	Post Office Stamps 21/07/17	£ 15.60
DC1014	H/17/117	Post Office Stamps 13/07/17	£ 15.60
DC0817	H/17/118	Lloyd and Jones H&S Clothing	£ 143.00
DD	H/17/119	Air Liquide May & June	£ 26.76
DD	H/17/120	BT Mobile	£ 65.64
DD	H/17/121	BES Electricity	£ 51.20
DD	H/17/123	BES Gas	£ 47.25
DC0817	H/17/124	Charlies - Hedgecutter	£ 379.00
9092	H/17/125	Buckley Tyres	£ 69.90
9093	H/17/126	Done and Dusted August	£ 30.00
9094	H/17/127	Snapfast	£ 5,112.00
On-Line	H/17/128	Scottish Power July	£ 1,728.74
DD	H/17/129	Air Liquide July	£ 13.38
DD	H/17/130	Air Liquide - Oxygen	£ 30.79
DC0817	H/17/131	IPL parts for transit van	£ 22.50
DC0817	H/17/132	GSK Direct Ltd - Compression Tester Kit	£ 28.99
DC0817	H/17/133	Charlies	£ 26.24
9095	H/17/134	HW Oultram Fuel - July	£ 282.08
DD	H/17/135	BES Utilities Electricity - 15/08	£ 50.87
9096	H/17/136	GL Jones Playgrounds	£ 1,368.00
BACS5	H/17/137	August Salaries	£ 8,364.32
On-Line	H/17/138	HMRC August Salaries	£ 2,893.95
On-Line	H/17/139	Clwyd Pension August Salaries	£ 2,900.27
TOTAL			£ 26,558.92

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Hawarden Community Council
Accounts for Payment
11th September 2017

Ref No:	Voucher No:	Payee:	Amount:
DC1014	H/17/140	WNW - Stationery	£ 33.68
DC1014	H/17/141	Max Speilman CIB	£ 24.32
DC1014	H/17/142	WNW - Stationery	£ 15.58
DC1014	H/17/143	Ewloe Post Office	£ 23.40
On-Line	H/17/144	AGS Service Engineer	£ 42.00
DD	H/17/145	BT Mobiles	£ 63.48
On-Line	H/17/146	Viking Direct	£ 41.98
DC1014	H/17/147	WNW - Bin Bags	£ 203.88
BACS6	H/17/148	September Salaries	£ 8,364.64
On-Line	H/17/149	Clwyd Pension - September	£ 2,899.99
On-Line	H/17/150	HMRC PAYE & NIC - September	£ 2,893.69
9098	H/17/151	HW Oultram - August Fuel	£ 203.07
On-Line	H/17/152	Farndon Hse - Workwear	£ 10.02
On-Line	H/17/153	FCC Land Rent Circular Drive	£ 10.00
On-Line	H/17/154	FCC Land Rent Plough Lane Aston	£ 35.00
DD	H/17/155	BES Electricity	£ 50.87
TOTAL			£ 14,915.60



ITEM 7

Hawarden Community Council Internal Financial Controls

General

1. This policy should be read in conjunction with the Council's Financial Regulations and Standing Orders.
2. A scheme for the delegation of powers to the Clerk and Financial Officer to authorise expenditure and make payments is set out below.

Budgetary and Legal Powers for Expenditure

3. Expenditure should only be incurred if there are the necessary powers to undertake the work and there is appropriate and adequate provision within the approved budget. *[subject to Financial Regulation no. 8]*
4. Prior to the payment of any invoice / account, the Clerk will ensure that there is appropriate documentation to justify the payment by way of Council authorisation or an approved invoice.
5. At each of its normal meetings, the Council is asked to approve a List of Payments, some of which might already have been processed for payment since the previous meeting.

Process for Payments

6. The Council currently has three Councillors as authorised signatories for cheque payments; cheque stubs also require initialling. The Council authorises the Chair of the Council and the Chair of the Finance Committee (which will change on an annual basis) together with the Clerk and Financial Officer to approve on-line payments and purchases. A list of Authorised Payees will be drawn up as more accounts are settled on-line; a separate pro forma has been designed (copy attached) which will require signature upon the addition of any new payees).
7. Salary payments to staff are made by way of bank transfer payment arranged by the Clerk and Financial Officer and subsequently approved by two members (authorised signatories, or the Chair of the Council and the Chair of the Finance Committee).
8. Direct debit payments for services provided to the Council are authorised / arranged by the Clerk and Financial Officer subject to there being appropriate and adequate provision within the approved budget.

9. Details of direct debit payments made are reported to the Council on a monthly basis and shown in the List of Payments. A Council resolution will be sought for any new Direct Debits to be set up.
10. Business Debit Cards have been issued to the Clerk and Financial Officer, Senior Maintenance Officer and the Administrative Assistant; in the case of the latter two the debit cards are for use in the absence of, or on behalf of, the Clerk and Financial Officer and all payments will be authorised by the Clerk and Financial Officer prior to use. All Debit Card payments are subject to a maximum transaction value of £500. *[subject to Financial Regulation no. 8]*

Records of Income and Expenditure

11. Invoices are filed in transaction number order.
12. Expenditure is recorded via the monthly List of Payments and within the accounts RBS software system. All expenditure is recorded within the appropriate expenditure headings and a monthly bank reconciliation is prepared and presented to Members.
13. VAT is recorded separately within the accounts RBS software and reclaimed on a quarterly basis.
14. Income (cash or cheques) received by the Council is recorded on the accounts RBS software and within the appropriate income heading; receipts are provided for all cash income receipts.
15. Income payments made directly into the Council's bank by way of BACS or bank transfer are entered onto the accounts RBS software, within the appropriate income heading and reconciled against the monthly bank statements.
16. The Clerk and Financial Officer and the Administrative Assistant can receive income, issue receipts and present to the bank (in accordance with the Council's Income Policy).

Petty Cash

17. Petty cash is drawn from the Council's bank account to cover miscellaneous and smaller amounts of expenditure for which receipts are obtained. This is drawn usually in amounts of £150 and is recorded within the RBS software accounts. There is also a separate excel spreadsheet recording petty cash transactions.

Security

18. A number of passwords are required to access internet banking. The Clerk and Financial Officer is the only officer authorised to have access to this information with any paper copies of authorisation to be destroyed. The Senior Maintenance Officer and Administrative Assistant have their own pin numbers for the Debit Cards. Pin numbers are not to be shared.

Reporting to Council

19. Regular reports will be made to the Council detailing the progress of income and expenditure against the budget and projections, including monthly bank / cash reconciliations against the bank statements.

Scheme of Delegation

20. Authority is given to the Clerk and Financial Officer to authorise works for any of the services of the Community council, subject to there being the appropriate budgetary provision, and to make the appropriate payment in accordance with these internal financial controls.
21. Any expenditure that is required which results in the approved budget being exceeded should only be authorised with the express approval of the Council or in the event of urgency with the approval of the Chair of the Council and the Chair of the Finance Committee and in accordance with Financial Regulation No 8.

Hawarden Community Council

Bank - Cash and Investment Reconciliation as at 31 July 2017

ITEM 8

Confirmed Bank & Investment Balances

Bank Statement Balances

31/07/2017	Lloyds Current Account	29,997.27
31/07/2017	Lloyds Instant Access	39,828.17
31/07/2017	Lloyds Bank	154,001.15
27/05/2014	Nat West Enhanced Fixed Rate	0.00
27/05/2014		0.00

223,826.59

Other Cash & Bank Balances

37.55

223,864.14

Unpresented Payments

15,058.32

208,805.82

All Cash & Bank Accounts

Lloyds Current A/c	14,938.95
Lloyds Business Instant Access	39,828.17
Lloyds Business 30 Day A/c	154,001.15
Nat West Enhanced Fixed Rate	0.00
Nat West Business Reserve A/C	0.00
Lloyds fixed Rate Deposit A/C	0.00
Other Cash & Bank Balances	37.55
Total Cash & Bank Balances	208,805.82

Hawarden Community Council

Bank - Cash and Investment Reconciliation as at 31 August 2017

ITEM 8

Confirmed Bank & Investment Balances

Bank Statement Balances

31/08/2017	Lloyds Current Account	14,234.26
31/08/2017	Lloyds Instant Access	43,109.52
31/08/2017	Lloyds Bank	234,756.67
27/05/2014	Nat West Enhanced Fixed Rate	0.00
27/05/2014		0.00

292,100.45

Other Cash & Bank Balances

37.55

292,138.00

Unpresented Payments

15,538.64

276,599.36

All Cash & Bank Accounts

Lloyds Current A/c	-1,304.38
Lloyds Business Instant Access	43,109.52
Lloyds Business 30 Day A/c	234,756.67
Nat West Enhanced Fixed Rate	0.00
Nat West Business Reserve A/C	0.00
Lloyds fixed Rate Deposit A/C	0.00
Other Cash & Bank Balances	37.55
Total Cash & Bank Balances	276,599.36
