

# UP HATHERLEY PARISH COUNCIL

## Financial Regs

May 2018

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## **FINANCIAL INSTRUCTIONS**

**STANDING ORDERS** The Full Council has approved Standing Orders of which these Financial Instructions are an Appendix.

**FINANCE OFFICER** The Council will appoint a Responsible Finance Office (FO) normally the Parish Clerk.

**DUTIES AND RESPONSIBILITIES OF THE FO** The FO is to maintain a cash book in which all transactions are to be recorded in chronological order. The cash book is to be kept up to date; balanced regularly, and fully reconciled with the bank statement at least every two months. All unresolved errors and omissions are to be reported promptly to the Chairman. In addition the FO will carry out the following:-

### **PAYMENT CONTROLS**

1. Ensure that all requests for payments have been properly authorised.
2. Ensure that all payments for goods and services in excess of £2,000 have been competitively purchased.
3. Ensure that all payments of VAT are properly identified and any refund entitlements due, are claimed.
4. Ensure that all S137 expenditure is separately recorded and is within statutory limits.
5. Ensure that all cheques are signed by at least two of the authorised Councillors.
6. Where internet banking arrangements are made with any bank, the FO shall be appointed as the Service Administrator.
7. Payment under £2,000 may be made by internet banking transfer. A full list of payments will be presented to the next full council meeting.
8. Payment for certain items (principally Salaries) may be made by Banker's Standing Order.
9. Expenditure over £100 will be listed on the website and updated quarterly in line with the Transparency Code

#### INCOME CONTROLS

1. Take all reasonable steps to ensure that all income due to the Parish Council is duly received and properly recorded.
2. Ensure that all cheques received, and any cash surplus to immediate needs, are banked promptly.
3. Ensure that adequate security is maintained for all cash transfers, and all associated documents and records.

#### ASSETS CONTROLS

1. Ensure that an Assets Register is maintained up to date of all Council owned property.

#### RISK MANAGEMENT

1. Ensure that that all necessary insurance risks are adequately covered; that valuations of all assets are regularly reviewed, and that the premiums are paid promptly.
2. Ensure that where appropriate an annual risk assessment is carried out by a qualified person, in particular for electrical safety, and fire and security at the Village Hall.
3. In addition ensure that proper records of all inspections are maintained, where required.
4. Ensure that any required licences are obtained from the issuing authority, and maintained up to date.

#### REPORTS

1. Ensure that a complete financial report is presented for approval at each Policy and Resources meeting of Council which is to include details of all payments due since the previous meeting, and that a quarterly position is presented to the next full Council meeting.

#### YEAR END

1. Ensure that the Year End Accounts are correctly prepared for presentation to the appointed auditor.

**AUDITOR** The Council will appoint an Auditor for the year end accounts, and an elected member to act as Internal Auditor during the year.

**VILLAGE HALL** As the sole revenue generating asset within the Parish, the Village Hall occupies a special place in the affairs of the Council. Consequently additional instructions are set out in the attached Annex defining the duties and responsibilities of the Hall Manager. The Clerk will report promptly any deficiencies to the Chairman.

## UP HATHERLEY PARISH COUNCIL

### DUTIES AND RESPONSIBILITIES

of the

### VILLAGE HALL MANAGER

**PRIMARY DUTY.** The primary duty of the Village Hall Manager (VHM) is to ensure the security of the Village Hall (VH) at all times.

**BOOKINGS.** He will act as the bookings agent on behalf of the Council, and will be required to maintain the central record for all bookings.

**CHARGES.** He will operate the scale of charges advised by the Clerk. For casual bookings, charges normally should be paid in advance. Regular bookings may be by monthly invoice. All payments will normally be by cheque / direct transfer only.

**AUDIT.** He is to present the Record of Bookings and the duplicates of all invoices to the Clerk for checking at a minimum of every two months. It should be noted that the only person authorised to issue a receipt for either cash or cheque on behalf of the Council, is the Clerk.

**SECURITY.** The VHM is responsible for arranging that the VH is open and prepared for any booking, and secured after the event.

**ANY PROBLEMS.** He is to report immediately to the Clerk, or if she is unavailable, any member of the VH Group any problems or difficulties in connection with the VH as soon as they arise.

**PROMOTION.** He will do his best to promote the use of the facility as widely as possible to ensure that the maximum revenue is obtained by the Council.