

# HUNGERFORD TOWN COUNCIL

The Mayor  
Cllr Helen Simpson  
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The Town Clerk  
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**DRAFT MINUTES** of the **Finance & General Purposes Committee** held on Tuesday 11<sup>th</sup> September 2018 at 7.00pm in the Library, Church St, Hungerford.

**Present:** Cllrs Winser, Cllr Knight, Simpson.

Also present: Town Clerk, RFO

1. **Apologies for absence** – Cllrs Crane, Farrell, Brookman
2. **Declarations of interest** – None
3. **Minutes – Propose minutes of F&GP meeting on 10<sup>th</sup> July 2018 and outcome of any actions** – *Cllr Winser proposed agreement of the minutes as a true record, seconded by Cllr Knight, one abstention, rest in favour.*
4. **Finance: -**
  - **Close Brothers Deposit – Note reinvestment at 1.1% interest rate has been completed, as authorised in the Investment Policy** – This was noted along with the increase to the interest rate (from 1% to 1.25%) for money invested with Newbury Building Society.
  - **Confirm approval of direct debit list (refer to attached document)** – *Cllr Winser approved the direct debit list with one amendment; to remove the line referring to Triangle Field Rates, seconded by Cllr Simpson, all in favour.*
  - **VAT on memorial charges (refer to attached report)** – The RFO advised HTC became fully VAT registered on 1<sup>st</sup> Dec 2015 as we were in danger of exceeding the limits with the expense of the Triangle Field build. We are not required to charge VAT on burials but erecting a memorial is VAT registered and unfortunately VAT has not been charged on memorials to date. Since 1<sup>st</sup> Dec 2015 we have received income from memorials of £3204 and £534 of VAT was not collected. As this is below £20K it is not required to be declared. **Action:** The RFO will arrange payment of £534.
  - **Propose the risk review of effectiveness’ of safeguarding Public monies meets with Council’s requirement (refer to attached document)** – *After discussing the contents of the report, Cllr Knight proposed the risk review meets with the Council’s requirement, seconded by Cllr Simpson, all in favour.*

- **Future budget for tree maintenance** – The recent tree reports issued, and work agreed to date were summarised along with future recommended work. *Cllr Simpson proposed £1262 of S106 money and £2419 of EMR is spent on trees as per the quotes received and that £1229 from the Contingency budget is ringfenced for tree expenditure for this year. This totals £5,000. The proposal was seconded by Cllr Winser and all were in favour. **Action:** RFO to ringfence.*
- **Consider budget for 2<sup>nd</sup> phone line and further laptop** – The RFO confirmed £3500 is left in the IT budget. **Action:** *Cllr Simpson proposed Cllr Knight purchases a PC for the office (for Employee No. 10) up to a maximum cost of £600, seconded by Cllr Winser, all in favour.*  
A second phone line is required. £188 a quarter is paid for the existing line and the contract ends March 2019. **Action:** *Cllr Simpson proposed, working within the current budget, the RFO organises a second line to be used by the Clerk, mainly for outgoing calls, seconded by Cllr Knight, all in favour.* It was noted the cost of a new printer will come out the same budget and prices are being sought.
- **Consider budget for replacement noticeboard and sign** – The Clerk advised the noticeboard recently mounted on the outside wall is difficult to open and looks tired. It was noted that the other noticeboards on the library wall also require a rethink. The road map is used a lot, but the adverts are old and relate to Newbury. **Action:** *Cllr Knight proposed the Clerk chooses a replacement HTC noticeboard for the outside wall and an HTC sign for the foyer, cost to be considered at H&T, the committee that holds the budget. It was noted there are ear-marked reserves of £1645 for noticeboards. Use of the HTC logo /branding for the noticeboard and sign would be preferable. Seconded by Cllr Winser, all in favour.*

6. **Financial Regulations: - Consider amendments (see report) to include:**

- **Use of credit card** – *Cllr Winser proposed amendments to 6.20 and 6.21 as drafted, including restricting use of the credit card to the Clerk, seconded by Cllr Simpson, all in favour*
- **Use of Debit card** – *Cllr Knight proposed amendments to 6.18, including restricting use of the card by one member of the number two account and increasing the petty cash limit to £200, seconded by Cllr Winser, all in favour.*
- **To authorise staff (other than Clerk) to sign purchase orders to an agreed limit** – *Cllr Knight proposed amendment to 4.1 to authorise the Clerk and all other office staff for items up to £1000, seconded by Cllr Knight, all in favour. **Action:** Clerk to amend Financial regulations and circulate.*

7. **Asset List – Progress on update (as required in Auditor’s report)** – The RFO advised each of the assets still needs to be checked it is in place and ticked off the list. *Cllr Winser proposed the RFO carries out this work as it is required ahead of the audit and this will guarantee the work is completed, seconded by Cllr Simpson. All in*

favour. **Action:** Consideration of who carries out future checking needs addressing at a Part 2.

- 8. Update on progress of Croft Field Project (Cllr Knight & Cllr Farrell) – Levelling of floor** Cllr Simpson passed on Cllr Farrell’s comments in her absence: - The building inspector advised the floor level is not meeting the correct standards and asked the contractor to contact him to rectify. A final settlement payment has been made. The Clerk advised she has not been able to reach the inspector to chase progress and has not heard further from the contractor. **Action:** Clerk will write to the building inspector.
- 9. Queens Award – Propose any nominations** – *Cllr Knight proposed the Tuesday Club is nominated; they have been running 14 years and provide holidays and events for the elderly and disabled, seconded by Cllr Simpson, all in favour.* **Action:** Clerk to complete paperwork before 14<sup>th</sup>.
- 10. Agree storage arrangements and ownership of Hungerford Tragedy Trust records** – *Cllr Simpson proposed HTC retains ownership of the records and these are stored at the Berkshire Records Office, seconded by Cllr Winsler, all in favour.* **Action:** Clerk to arrange.

Meeting closed at 9.00pm

Direct Debit List

Name	Details	Frequency
KCOM	SharePoint & Hosting of Email	Monthly
British Telecoms	Telephone (Office/ Changing Room & Broadband)	Quartley
Company Barclaycard	Monthly Clearance of Company Barclaycard	Monthly
West Berkshire Council	Rates Re Public Toilets	Monthly
West Berkshire Council	Rates re Croft Field Centre	Monthly
British Gas	Electric - Croft Field	Quartley
Grundon Waste Man Ltd	Emptying Bins as Skate park	Monthly
Sage (Uk) Ltd	Sage Payroll Software	Annual
Castle Water (Was Thames Water)	Water Invoice - Croft Field	Quartley
Castle Water (Was Thames Water)	Water Invoice - Public Toilets	Quartley
SSE	Electric - CCTV unmetered	Monthly
Veolia Environmetal services	Collecting Bins from Croft Field	Monthly
Information Commissioners Office	Annual Subscription	Annual

17 September 2018

**Hungerford Town Council**

**Public Report – Miscalculation of VAT from the income received for memorials at St Saviour's**

**Report to: Finance & General Purposes Committee**

**11<sup>th</sup> September 2018**

**Agenda Item No : 4c**

**Background**

The Council fully registered for Value Added Tax (VAT) on the 1<sup>st</sup> December 2015. Up to that point we did not charge VAT for Memorial applications. From the 1<sup>st</sup> December 2015 we were required to charge VAT for memorial applications.

**Main report**

Regrettably we failed to account for VAT on this service. From the 1<sup>st</sup> December 2015 to 20<sup>th</sup> July 2018, the total income was £3,204.

The total amount of VAT due is £534.

We have referred the matter to DCK Beavers LTD who undertake our annual VAT review and as the total error is less than £20,000 we are not required to report to HMRC, but just pay the £534 on the next return on the 30<sup>th</sup> September 2018.

The amount of £534 will be paid from the income nominal code 1100 Burial Fees

**Financial and Legal implications**

Failure to follow HMRC guidelines for VAT could bring the Town Council reputation into disrepute. We however have spotted the error ourselves and will rectify the issue by the return on the 30<sup>th</sup> September 2018

**Recommendation(s)**

The Committee is asked to note this report.

**Signed:** Jeff Ford Responsible Financial Officer

16<sup>th</sup> August 2018

## **Review of Effectiveness of safeguarding Public Money**

### **Background**

There is a requirement for members to ensure that the Council has in place safe and efficient arrangements to safeguarding public moneys.

This review should be undertaken on an annual basis.

### **Review**

Attached is a review of the Council methods of managing the risks and Members are encouraged to question and raise issues if they are not satisfied with the way the arrangements are presently managed.

### **Conclusion**

Subject to any amendments that Members may wish to make, Council are requested to confirm that: -

**The attached risk review of effectiveness' of safeguarding Public monies meets with Council's requirement.**

Jeff Ford  
Responsible Financial Officer  
1<sup>st</sup> September 2018

<b>Risk</b>	<b>Demonstration how Council Meets it Responsible</b>	<b>Frequency</b>	<b>Who is Responsible</b>
Loss of Petty Cash through lack of Control	Petty Cash is under control of Clerks Assistant Maximum £200. Petty cash slips are produced and signed with supporting documentation. When further cash required Withdrawal request with supporting documentation is presented to the RFO. RFO checks petty cash vouchers and checks remaining cash in the tin to agree back to the £200 limit. New number 2 Current Account opened for named Councillor to collect cash from post office by use of debit card. RFO checks number 2 a/c monthly and transfer funds back to £200.	Petty cash is replenished approximately every 6 weeks.	Clerks assistant, RFO, and review by two members when signing withdrawal authority retrospectively on the cheque run.
Payment of Invoices – Risk of fraudulent payments	Invoices received by RFO. Reference is made to Order Book to confirm order placed. Invoices are checked for accuracy and input on to Omega. Cheque/ BACS run produced and reviewed by Town Clerk and Circulated to all Members in advance of the Monthly Town	Monthly Cheque Run	RFO / Town Clerk/ Members

	<p>Council Meeting. Invoices and cheques are approved and authorised/ signed by two Members. Occasionally urgent cheques are required, and these are reviewed by two Members and reported to Council the following month.</p>		
<p>Failure to bank funds paid to Council</p>	<p>RFO now issues invoices mainly on Croft Field. Admin Assistant Pays in funds to bank. RFO checks paying in book, inputs into Omega System. Payments received are reported to Council Monthly. Customers are encouraged to pay us via BACS.</p>	<p>Weekly</p>	<p>Clerks assistant/ RFO</p>
<p><i>Access to Bank Account</i></p>	<p><i>The banks accounts all require two members to sign. RFO/Town Clerk have authority to view the Barclays Bank Account and originate payment however it requires two members to authorise any payment. Any change to mandate must approved at Full Council. Number 2 account has Debit card in name of Councillor.</i></p>	<p><i>Daily</i></p>	<p><i>RFO/Town Clerk/ Members</i></p>
<p><i>Control of Plastic Cards / Cheque</i></p>	<p><i>Cards &amp; Cheque book will be held in safe</i></p>	<p><i>Daily</i></p>	<p><i>RFO</i></p>

<i>Book</i>	<i>when not in use. Company Credit card held (£,1000 limit) by Town Clerk. RFO reconcile statement monthly to order book. Credit card automatically debited to bank account by Direct Debit.</i>		
Bank Accounts	RFO monthly reconciles all bank accounts. Produces a reconciliation report with supporting documentation. Hands it to Town clerk / Chairman of Finance for review. Appears on the Bi-monthly Finance & General Purpose agenda	Monthly	RFO/ Town Clerk/Chairman of Finance
Invoicing from Bookings at Croft Field	Admin Assistant at present controls bookings. Request for invoicing passed to RFO to undertake and issue. RFO undertakes to chase outstanding debts. Booking invoices are often issued in arrears.	Weekly	RFO/Town Clerk
<i>Management of Fixed Term &amp; Deposit Accounts</i>	<i>Fixed term Deposits are diarised and now follow Investment Policy guidelines with RFO reporting to F &amp; G P meeting. Newbury Building Society no notice account will be reviewed at the same time.</i>	<i>Usually Annually</i>	<i>RFO</i>
Back up of Omega	RFO backs up Omega	Weekly	RFO/Dep Town



computer accounts	accounts once a week and forwards a copy to Dep Town Clerk. Dep Town Clerk's email account is held both on her PC and also at Eclipse so that accounts could be recovered in event of loss of PC/ fire in office		Clerk
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