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Coffs Harbour City Council Committee Handbook



Committed to the Pursuit of Excellence

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1 Introduction

Council uses committees, and community members to access local expertise and help council meet its objectives. By using community members, Council can actively work and connect with the community. The advice and management provided by committees is invaluable as a consultative and information mechanism.

This Handbook has been developed to support committee members in their role on Council's Committees.

2 Committee Powers and Terms of Reference

Each committee's role varies and there are generally two committee types:

- Advisory committees (provide advice and expertise to support Council such as the Yandaarra Aboriginal Advisory Committee)
- Facility Management Committees (care for and manage community facilities such as community halls)

A Committee's functions are detailed in its Terms of Reference (ToR). Committee members must read, understand and comply with the ToR as they outline the committee's:

- Purpose and objectives
- Meeting Arrangements
- Composition
- Length of Appointment
- Delegations and Expenditure (as delegated by Council or the General Manager under Section 377 of the Local Government Act)
- Policy and Procedural requirements

In addition, a Facility Management Committee must:

- Not employ any individual for any reason or pay any of its members
- Not spend money for works, services or operations unless approved by Council
- Not carry out improvements to, or construct any structure on, any building or facility in its care, without prior written council consent (works may require development consent)
- Not remove any trees without prior Council consent
- Not unreasonably withhold consent to let a facility to any organisation that agrees to comply with Council requirements and rules for using the facility if it is available
- Follow all relevant local, state and federal rules, laws and regulations
- Ensure the facility is properly maintained (the Committee is to make recommendations for Property Maintenance annually)
- Ensure the facility does not become a risk to the public (Contact Council's Risk Co-ordinator for advice on facility risk assessment)

Additional requirements for Committees that have financial delegations (e.g. facility management committees) are presented in Section 13.

Committees are part of Council, and must follow all requirements and instructions of Council. Council's insurance cover for Committee members does not apply if the committee is acting outside its powers.

3 Appointing Committee Members

Committee members must be appointed by Council Resolution. In order to recruit member for Committees, Council may either:

1. Call for expressions of interest from people who are interested in being members of that Committee and then select people for the Committee from those expressions of interest, or
2. Seek members by invitation.

The recruitment method used is at the sole discretion of Council.

3.1 Application and selection

Potential committee members can approach Council to:

- Apply for a particular venue/interest area
- Express a general desire to become a committee member
- Respond to an advertised expression of interest

Committee members must be aged between 12 and 90 years. Committee members under the age of 18 years must have a parent or guardian's approval.

At times, Council may not have any committee member roles available and applicants will be advised of vacancies or recruitment times on receipt of an application.

To apply, you must fill out a [Committee membership Application Form](#).

3.2 Committee Member Responsibilities

Committee members must:

- Be dependable and ensure their motives match their role and Council's expectations
- Follow and be aware of the relevant council policies and procedures
- Be willing to take part in an induction and ongoing training
- Be open and honest in all communications
- Not represent themselves as a paid staff member or obligate Council in any way
- Work as a team member
- Respect confidentiality
- Carry out their duties in a way in accordance with Council's aims and values

4 Rules for Council Committee members

All committee members must follow Council's Code of Conduct Policy and complete code of conduct inductions and refreshers when requested by Council. The Code of Conduct Policy sets the

principles, standards and general conduct obligations expected from councillors, staff, volunteers, contractors and committee members.

The Code of Conduct Policy can be accessed on Council's website or by clicking the link:

[https://www.coffsharbour.nsw.gov.au/Your-Council/Publications-and-Forms/Documents/Approved%20Policies/Code%20of%20Conduct%20Policy%20\(POL-031\).pdf](https://www.coffsharbour.nsw.gov.au/Your-Council/Publications-and-Forms/Documents/Approved%20Policies/Code%20of%20Conduct%20Policy%20(POL-031).pdf)

5 Committee Meeting Practice

Council Committee meetings are to proceed on the basis of some fundamental procedures. The following sections detail procedures consistent with Council's adopted Code of Meeting Practice. Where a committee does not have responsibilities or delegations that require resolutions through voting then sections involving motions, voting and quorums are not applicable.

5.1 Meeting practice and procedure

1. The Chair should ensure meetings are conducted in an orderly manner.
2. Meetings should follow the Agenda.
3. The minimum items on a Committee agenda are detailed in 12.1 - Agenda Template.
4. Matters not listed on the Agenda can be raised in General Business.
5. All motions put to a meeting shall have a mover and a seconder.
6. The motion should first be discussed and, following discussion be voted on.
7. The committee cannot move a motion that would place Council in breach of legal and other requirements (i.e. agreements, contracts etc.).
8. Once the motion is voted on and is successful, it becomes a decision of the Committee and, if necessary, the committee must act on it.
9. If there is a dispute regarding meeting practice and or a resolution, the Issue is to be reviewed against the requirements of this Handbook. If the issue is still not resolved, Council's Governance Services Group will review against Council's adopted Code of Meeting Practice and their decision is final.

5.2 Meeting frequency

10. Meetings are to be held at the frequency stated within the Committee ToR.
11. The minimum number of meeting must be no less than 2 per year. There is no restriction on the maximum number of additional meetings a Committee may hold.

5.3 Quorum

12. The quorum for a Committee meeting is where more than 50% of voting members attend.
13. If a quorum is not present at the meeting start time, wait 15 minutes. If there is still no quorum after 15 minutes, then the meeting is to be abandoned.
14. If a quorum is not present, no decisions can be made. Either rescheduled to another date or cancel it. In any event, meeting minutes are to be kept of the cancelled meeting and forwarded to Council. These minutes should only list those present and state that no quorum was present and the meeting was abandoned.

5.4 Voting rights

15. The ToR will specify who is eligible to vote.
16. Each voting member shall have one equal deliberative vote.

5.5 Decision of the Committee

17. A decision supported by a majority of the votes cast at a committee meeting (where there is a quorum) is the decision of the Committee.

5.6 Office bearers (where required)

18. The ToR will specify the committees Office Bearer positions and their period of office.
19. The Committee is to appoint office bearers (e.g. first meeting following the creation of a Committee or after resignation of an office bearer) as required.
20. Office bearers are to be nominated and elected by secret ballot (or by other open method as determined by the Committee). The nominee with the most votes is elected.
21. Once elected, the Chairperson presides at all meetings of the Committee. However, if they are not in attendance at a meeting, the members present should elect a Chair. Responsibilities of the Chairperson, Secretary, Treasurer and Booking Officer are provided in the appendices.

5.7 Meeting agenda

22. An agenda should be prepared by the secretary/or Council (as relevant) for each meeting and circulated to all members prior to the meeting.

5.8 Minutes of meetings

23. Minutes of each meeting should be kept using the meeting minutes template in 12.2 Minutes Template. Minutes are a record of decisions or actions only. They are not to detail conversations and deliberations, defamatory statements, personal/private and/or confidential information.
24. Copy of the minutes must be forwarded to Council's Committee Representative before distribution to the committee.
25. Minutes are to be circulated to all committee members
26. Meeting minutes are public documents and will be made available to the Councillors and may be placed on Council's website.

5.9 Conflict interest

27. If a member of the Committee has an interest, whether pecuniary or non-pecuniary, in any matter before the Committee, they must declare that interest when the matter comes up for discussion. If it is a pecuniary interest, then the member **MUST NOT** participate in any discussion, nor vote, on the matter.
28. If it is a non-pecuniary interest, then the member has a number of options as set out in the Code of Conduct.

5.10 Correspondence

29. All correspondence either received by or sent by the Committee (generally this will be sent or received by the Secretary on behalf of the Committee) shall be tabled at the next meeting of the Committee and recorded in the minutes.
30. Members should have the opportunity at each Committee meeting to discuss the correspondence and, if appropriate, determine how the Committee is going to respond.

5.11 Annual General Meeting

31. Council committees are not required to hold an Annual General Meeting unless specified in the ToR.

5.12 Observers at Committee Meetings

Observers or guests can attend where invited. Both observers and guests must identify themselves at the beginning of the meeting and adhere to meeting conduct/procedure. They cannot propose recommendations and have no voting rights, however they can contribute to discussion if invited to by the chairperson.

6 Risk Management and WHS Responsibilities

6.1 Risk Management

When submitting a recommendation to Council, committees should take into account any risks their recommendation would pose to their area of responsibility. Consider risks to:

- The objectives of the Committee
- Service delivery or operational objectives of the Committee or facility
- Committee finances
- The environment and local heritage within the Committee's responsibility
- Compliance with (legal, regulatory, contractual obligations)
- Reputation of the Committee/Council
- People (health & safety)

In some cases, recommendations carry risks that are insignificant. In these cases, it is acceptable to state so.

6.2 General Responsibilities for all Committee members

As a Committee Member, you are considered a “worker” under the Work Health and Safety (WHS) legislation. Council (as the person conducting a business or undertaking (PCBU)) has responsibilities to ensure the workplace is as safe as is reasonably practicable. As a committee member, you have a legal duty of care to carry out your activities with due care for the safety and wellbeing of others. Council will consult with you regarding Council's, and your, responsibilities under the WHS legislation.

Council's responsibility is to:

- Explain that committee members have a legal duty of care to carry out their activities with due care for the safety and wellbeing of themselves and others
- Explain how workplace health and safety is managed
- Detail any hazards and risks involved with the committee member activities
- Instruct them in how to control these risks and how to conduct activities safely
- Provide adequate training/education in WHS requirements
- Outline how to record and report a workplace injury, illness, near miss or hazard

A Committee member's responsibility is to:

- Comply with all reasonable requests from Council's staff and authorised representatives
- Cooperate with Council or other persons to enable compliance with all WHS requirements
- Comply with all relevant WHS related policy, procedure and other documentation
- Report any near miss, accident or injury as soon as practicable to the Committee's Council Representative

Further information regarding WHS Management refer to Council's volunteer handbook.

6.3 Accident/Incident Reports

Report all incidents/accidents to the relevant Council representative or Governance Services within 24 hours. Incident / accidents can include:

- Damage to Council property
- Injury/damage to third party property or the environment from Council negligence
- Injury to yourself or Council staff whilst undertaking Council business

Incidents, commonly called a "near miss", should be reported, as they are a warning of situations that may cause injury to a person or serious damage to property or the environment if action is not taken.

7 Ceasing as a Committee Member

If you choose to resign as a committee member, advise the Committee as soon as possible so Council can make arrangements to ensure continuity of the committee. The Council representative will arrange for an exit discussion to ensure return of Council resources (e.g. keys etc.).

7.1 Termination of a Committee Member

Council reserves the right to terminate a committee member's service if:

- They breach Council's Policies, Procedures, Code of Conduct
- There is misconduct

Situations that may lead to termination include (but are not limited to):

- Theft or misuse of property or funds
- Intoxication through alcohol or other substances whilst on duty
- Bullying, harassing or discriminating behaviour towards anyone

- Disclosure of confidential information regarding the Council and/or clients
- Malicious damage to Council or community property
- Not working safely or wearing personal protective equipment when required
- Breaching any other committee member responsibilities

8 Insurance

Committee members are insured while undertaking duties authorised by and directly related to Council. This cover does not extend to people under the age of 12 or over the age of 90 years. Insurance provides cover for committee members following accidental injury, disability or death whilst performing duties on behalf of Council, including travel between their place of abode and the location where they meet. Council's insurance does not cover medical expenses covered by Medicare or other health benefit funds or any gap.

Place any claims through your Committee Representative as they need to be assessed and verified by Council and/or insurer. For further details, contact Governance Services.

9 Definitions

Council resources: include Council assets, equipment, staff, material, equipment, vehicles, documents, records, data and information.

10 References

- Code of Conduct Policy
- Local Government Act 1993
- Procurement Policy
- Social Media Policy
- Staff Media Policy
- WHS, Environment and Quality Policy
- Work Health and Safety Act 2011

11 Details of Approval and revision

- **Approval date:** 23/06/2020
- **Responsible Section:** N/A
- **Superseded policies/procedures:**
- **Next review date:** 23/06/2022

Table of amendments

Amendment	Authoriser	Approval ref	Date
Minor amendment - added 5.12 on observers. This was moved from the approved ToR to this handbook as this is a more appropriate location	Group Leader Governance Services	N/A	23/07/2020

12 Appendices

- Agenda Template
- Minutes Template
- Office bearer responsibilities
- Financial Management

12.1 Agenda Template



AGENDA

COMMITTEE TITLE

COMMITTEE MEETING

MEETING VENUE

TIME AND DATE, E.G. 8.30AM, TUESDAY 22 MAY 2019

INVITEES:

Item	Actioner
1. Acknowledgement of Country <i>We acknowledge the Gumbaynggirr People, Traditional Custodians of the land on which we live and work, and pay our respects to their elders, past and present.</i>	
2. Apologies: List any apologies received, do not remove from Agenda invitees listing	
3. Confirmation of minutes Date of previous meeting (Attachment 1)	
4. General Business	
4.1 General Business Item	Actioner
4.2 General Business Item	Actioner
5. Outstanding Actions Review	
6. Next Meeting: Date of next meeting	

12.2 Minutes Template



MINUTES

COMMITTEE TITLE

COMMITTEE MEETING

MEETING VENUE

TIME AND DATE, E.G. 8.30AM, TUESDAY 22 MAY 2019

ATTENDEES:

Item	Discussion	Actioner
1. Acknowledgement of Country <i>We acknowledge the Gumbaynggirr People, Traditional Custodians of the land on which we live and work, and pay our respects to their elders, past and present.</i>		
2. Apologies:	List any apologies received and remove from attendees listing	Noted
3. Confirmation of minutes Date of previous meeting	The minutes of the meeting held on date be confirmed / deferred. Moved: Mover, Seconded: Seconder	
4. General Business		
4.1 General Business Item		Actioner
4.2 General Business Item		Actioner
5. Outstanding Actions Review	Attachment 1 - Reviewed and updated	Noted
6. Next Meeting:	Date of next meeting	Noted

Date	Item	Decision / Action	Outstanding Action Items	Assigned To	Due Date	Updates
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12.3 Office bearer responsibilities

12.3.1 Chairperson

Responsibility

Chairing meetings

Duties

- Review proposed agenda and suggest additional items as required
- Chair each meeting in accordance with the meeting practice detailed in Section 5.1
- Be impartial and objective
- Ensure the meeting remains on the agenda
- Draw up the Agenda in collaboration with the Secretary
- Chair the meetings and maintain order in a responsible manner, ensuring that the Agenda is kept as the main focus of the meeting
- Follow debates and ensure that the debate is confined to the question under consideration whilst ensuring that anyone who wishes to speak is able to
- Put questions to the meeting and declare according to their opinion whether the question is resolved in the affirmative or the negative
- State what decisions have been made and who is responsible for implementation
- Declare the results of all ballots to the meeting
- Liaise with community/user groups as required
- Determine an annual prioritised schedule of maintenance, in conjunction with other committee members (Facility Management Committee Members only)

12.3.2 Secretary

Responsibility

Attend to correspondence and keeping and producing accurate meeting minutes.

Duties

- Keep Minutes of all meetings.
- All resolutions are to be minuted, recording the name of the mover, seconder and whether the motion was carried or lost.
- File and hold in safekeeping copies of the committee's correspondence, records and books and member/relevant stakeholder contact details
- Receive and report on all correspondence and sign all out going correspondence

12.3.3 Treasurer

Responsibility

Maintain accurate income and expenditure records and prepare monthly statements.

Duties

- Maintain accurate financial records

- Making and following up payments
- Ensuring there is secondary authorisation for payment
- Managing and monitoring bank accounts
- Providing treasurers report on incoming and outgoing payments
- Balancing the accounts
- Preparing annual budgets and annual profit and loss statements
- Prepare and present financial statements at each meeting
- Coordinate invoices for bookings with the Booking Officer
- Manage petty cash/expenses reimbursements

12.3.4 Booking Officer (Facilities management Committees only)

Responsibility

Coordinate facility bookings and maintenance and be available to take bookings.

Duties

- Liaise with the facility management committee in the acceptance of bookings
- Maintain a diary of facility bookings or the online booking system
- Respond to requests for information on hiring the facility
- Ensure all hirers have completed a Community Facility Hiring Agreement
- Ensure all hirers comply with Council's requirements for Public Liability Insurance
- Charge fees in accordance with Council's Fees and Charges schedule and take payments
- Receipt all fees paid with assistance from the treasurer
- Issue keys to hirers and maintain a register of keys issued and returned
- Inspect facility after functions to assess if the bond should be returned
- Inspect the facility regularly and inform the Committee of any damage, need for maintenance or replacement of fixtures and fittings
- Keep and provide statistics on usage to the Committee and Council
- Advise cleaner/maintenance people of use times to avoid conflicts
- Deal with complaints and refer unresolved grievances to the committee
- Report any maintenance issues to the Committee and/or Council
- Provide reports on bookings

13 Financial Management – Facility Management Committees

13.1 Introduction

Council Committees have the same financial obligations as Council. All money that the committee handles is public money and Council expects that Committees follow and maintain at least the basic principles of accurate and complete financial management and records. Committees may have their own ABN.

Council understands that Committees are run by volunteers who may or may not have financial management experience. The following sections explain the minimum requirements for managing Council Committee finances.

13.2 Financial Records

All committees must keep financial records that show its financial activities for each financial year (July 1 to June 30 annually). Records can be kept either manually or through computer software. Treasurer's Reports summarising financial activities since last meeting are to be provided at each committee meeting.

13.2.1 Bank Accounts

Committee account(s) are to be held at a bank, building society or credit union in the name of the committee and three signatories are required. The Committee may draw from these funds in the performance of their duties, however accounts must never be overdrawn.

Committee members nominated as bank signatories are required to complete a Council Pecuniary Interest form. If appropriate, Council may decide that all members may be required to complete a Pecuniary Interest forms.

13.2.2 Cash Book

All committees must keep a Cash Book (unless appropriate software is used). The Cash Book must show the date of each transaction and the following for income items:

- Receipt number
- Description of income
- Amount(s) of receipt split into appropriate income headings
- GST collected (if appropriate)
- Total of receipt

Cash Book must show the following for expense items:

- Cheque number (if appropriate)
- Description of expenditure (any invoice reference could be included here)
- Amount(s) of expenditure split into appropriate expenditure headings
- GST paid (if appropriate)
- Total of expenditure

Committee must keep a bank account running balance and should indicate which receipts have been banked together to assist bank account reconciliation.

13.3 Expenditure

As part of duties, the committee will have expenses. No expenditure is to be made from the committee's bank account without a resolution of the committee. All expenditure must be in accordance with Council's Procurement Policy.

The following sections detail the expenditure process.

13.3.1 Cheques

All Committee bank accounts must require two committee member signatures in order to draw finances. At least one of these signatures must either be the Chairperson, Secretary or Treasurer. The following is required:

- Always complete cheque butt details for future reference
- Never pre-sign blank cheques
- Cheques for expenses must be crossed and marked NOT NEGOTIABLE
- Only draw cash cheques for reasonable petty cash payments

13.3.2 Petty Cash

If the Committee uses petty cash, the following applies:

- An imprest system must be used
- The maximum petty cash float is \$100.
- Petty cash should not be used for items over \$50.
- Records must be kept showing the date, expense type, amount expended and the remaining balance of the petty cash held
- Sequentially reference each transaction
- Staple all receipts to the cheque requisition when reimbursing the petty cash float
- Record reimbursement in the petty cash book to show the increase in funds available

13.3.3 Payment of Expenses

Cheque payments and petty cash claims must be supported with an invoice or receipt from the supplier. If the committee is claiming back goods and services tax (GST), this must be a tax invoice for purchases over \$75. Refer to the Australian Taxation Office (ATO) for details as to what constitutes a tax invoice.

All invoices or receipts requiring reimbursement should be approved at the committee meeting prior to payment. If a receipt or invoice was not obtained, the two committee members approving the payment must not include the person claiming the expenditure and the reason for not obtaining a receipt should be explained and recorded.

Any expenditure proposed that was not allowed for in the Committees budget for the year (refer under Budgets/Setting of Fees and Charges) will require prior Council approval.

13.3.4 Reasonable expenses that committee members can claim?

Council considers the following as reasonable expenses (supported by receipt as available):

- Postage
- Telephone calls
- Stationery, printer cartridges etc. used to prepared committee correspondence
- Operational cost of a committee member's own equipment for committee purposes (e.g. petrol for mower, trimmers etc.)

Payments for any honorarium, reward, allowance or travelling expenses is prohibited without Council consent. Advice must be sought from Council's Group Leader Financial Services and Logistics.

13.3.5 Asset Purchases

Some items that a Committee purchases may be considered an asset. Assets are items of equipment or improvements which will be used for more than a year. Asset purchases are split into two categories:

- \$300 and over
- under \$300

Regardless of the category, the committee must keep an Asset Register detailing:

- Purchase date
- Brief description of the item
- Any identifying serial numbers
- Item quantity (where more than one)
- Cost price
- General condition (for older items)
- Useful life

It is the committee's responsibility to maintain all assets they purchase in accordance with the manufacturers specifications and keep all records of maintenance. The committee should regularly check the continued existence and condition of each asset and update the register as required. If an asset is disposed of (sold or scrapped etc.) this is to be recorded the in the Asset Register. Keeping the asset register up to date is important for insurance purposes.

Purchases \$300 and over

Asset purchases \$300 and over are to be carried forward on the Committee's balance sheet and depreciated (written off) over their useful life.

As Council has access to government contract prices and bulk buying power, Council's Team Leader Contracts and Procurement should be used for these purchases. Any purchase greater than \$10,000 must also be referred to the Team Leader Contracts and Procurement.

All tenders (purchases above \$250,000) must be called by Council for the committee. The Committee is to supply Council with details of the work for which the tenders are to be called.

Purchases under \$300

These will be treated as ordinary expenses.

13.4 Income

All income collected by or donated to the committee is to be banked in the committee's bank account as soon as possible after receipt. Council prefers that cash is not handled, therefore cheques or direct deposits should be requested hirers/donators etc.

13.4.1 Receipts/Invoices

All committees are to do the following with income and receipting:

- Income is to be receipted immediately
- Use sequentially numbered receipt books
- Stamp the original and receipt copy with the Committee's identification stamp
- Issue a tax invoice in accordance with ATO requirements if registered for GST

Committees taking bookings in advance of payment and raising invoices are to mark the invoice paid when money is received. Record the receipt number and date paid on the invoice.

For events where it is not practical to issue individual receipts (e.g. raffles, auctions, parties etc.), the Committee is to keep a running sheet of all amounts received who from and any costs taken out of the proceeds (keep receipts). This record is to be signed by two committee members and used to write a bulk receipt for the total amount collected.

13.4.2 Bookings

Committees that take bookings to hire a facility are to record all bookings in a Bookings Register and (if appropriate) raise an invoice for the deposit. The deposit receipt number and date are to be recorded in the Booking Register. Once the deposit is returned, record whether it was repaid in full or deducted from the final bill. Remember, if the Committee is registered for GST, an advance payment must be treated as a deposit and returned when full payment is made, to be GST free.

Deposits banked must be recorded in the Cash Book and identified as deposits received. Ensure that when deposits are returned or used that this is documented so all deposits are returned or accounted for. Record deposits returned as a separate expense category in the Cash Book.

The Treasurer is to ensure that income received agrees with the details in the Bookings Register and that fees charged are in accordance with Council's approved fees and charges.

13.4.3 Depositing of receipts

To assist with preparation of the year end financials it is recommended all receipts held be banked by 30 June. When depositing, complete all details required on the financial institution's deposit books/slips.

13.5 Financial Reporting and Audits

13.5.1 Treasurer's Reports and Bank Reconciliations

The treasurer must provide a written report to the committee at each committee meeting. That report should show the following minimum details:

- The committee's bank account balance as of the last report
- All transactions on that account since the last report
- The balance of the account as at the date of the report (this should not be more than 7 days prior to the meeting)
- A bank reconciliation

Committees that have large volumes of transactions are to perform bank reconciliations monthly. Smaller committees should perform them at least quarterly where revenue doesn't exceed \$10,000 per annum. This should be both performed before putting together a Treasurer's Report and as at 30 June each year.

All deposits appearing on bank statements should be ticked off against the Cash Book record of income received. All cheques appearing on the bank statement should be ticked off against the cheque details in the Cash Book.

Any bank fees and interest shown on the bank statement should now be recorded and the running balance in the Cash Book updated. The only differences between the closing balance on the bank statement and the equivalent running balance in the Cash Book should now be:

- Deposits recorded in the Cash Book but not yet banked to the bank account; or
- Cheques yet to be presented and hence yet to appear on the bank statement

There are several ways the Treasurer's Report may be presented. The simplest is to prepare a combined income and expenditure statement and bank reconciliation statement. The suggested format would be:

Treasurer's Report for the period xx/xx/xx to yy/yy/yy		
Opening Cash Book balance at:	xx/xx/xx	\$\$\$\$\$
Income received (by type):	\$\$\$	
	\$\$\$	\$\$\$\$\$ (sub-total)
Expenditure (by type):	\$\$\$	
	\$\$\$	\$\$\$\$\$ (sub-total)
Closing Cash Book balance at:	yy/yy/yy	\$\$\$\$\$

Reconciliation to Bank Statement		
Bank statement balance at:	yy/yy/yy	\$\$\$\$\$
Add: deposits yet to be banked:		\$\$\$\$\$
Less: Unpresented cheques:	(give details)	\$\$\$\$\$
Reconciled Cash Book balance at:	yy/yy/yy	\$\$\$\$\$ (should agree with above)

Depending on the needs of the committee the xx/xx/xx date could be the last report date or the beginning of the financial year date (i.e. report monthly/quarterly or year to date).

For Committees using computer software packages an Income and Expenditure Statement with monthly and year to date information and a Bank Reconciliation Report should be presented.

13.5.2 End of Year Requirements/Audit

Committees that prepare manual records ensure that all entries for the financial year have been recorded and the 30 June bank reconciliation is performed. Ensure a list of expenditure already committed (creditors) and monies entitled, but not received (debtors) is prepared as at 30 June each year so the financial statements take them into account.

When records are up to date, present them to Council by 31 August at the latest. The following records should be provided:

- Cashbook
- Receipt books
- Sales invoices/Booking Registers
- Bank depositing books
- Bank statements for all accounts
- Cheque books
- Petty Cash Book
- Invoices/receipts
- Asset Register
- Approved fees and charges schedule
- Minute Book
- Listing of debtors and creditors
- Any other supporting information e.g. collection records from raffles, auctions etc.

Committees that use software are to provide the following records:

- Cash Receipts Report
- Cash Payments Report
- Sales Journal Report
- General Journal Report
- General Ledger (Detail) Report
- Aged Receivables Report
- Aged Payables Report (if applicable)
- Income and Expenditure Statement
- Balance Sheet as at 30 June
- Trial Balance as at 30 June
- Receipt books
- Bank depositing books
- Invoices/receipts

- Booking Register (if applicable)
- Asset Register
- Approved fees and charges schedule
- Minute Book
- Listing of any other debtors and creditors identified
- Petty Cash records (if applicable)

The committee's accounts may be audited at the end of the financial year. If the Committee is to be audited, Council will contact the relevant member after 30 June requesting the financial records. Council will then arrange for these to be audited at Council's expense.

13.5.3 Budgets/Setting of Fees and Charges and Capital Works

Committees should prepare their budgets for the following financial year by March each year. The budget and schedule of proposed fees and charges must be submitted for Council's consideration. The draft budget is to include the anticipated income based on the proposed fees and charges for the following year. To support any claims to increases fees and charges it may be appropriate to prepare budgets based on current charge rates as well as the proposed rates. Anticipated general expenditure should be included.

Identify any capital expenditure (major assets/improvements) in a separate capital budget, together with any one-off income that may be anticipated to fund this expenditure (e.g. grants, Council support etc.). Proposed capital expenditure must be outlined as follows:

1. A brief description of the proposed Project
2. The environmental, social, economic and sustainable impact, benefits or challenges of the project for the community
3. How it can benefit Council
4. The amount of funds held that the committee will contribute to the project

All proposed capital works projects are to be endorsed by Council's Property section prior to commencement. Consideration must be given to the projects ongoing maintenance lifecycle costs and how this will be managed. Development Applications are to be undertaken in consultation with relevant Council staff.

If you need any assistance with this process contact your Council committee representative.

13.5.4 GST Responsibilities

Council is registered for GST; however, many committees are not due to the small amount of funds handled. It is recommended that Committees annually review their decision to not register as it may be advantageous to be registered to take advantage of input tax credits when major asset purchases or capital work are proposed.

Committees registered for GST must keep their records up to date so that quarterly Business Activity Statements can be complete by 21 days into the next quarter (or month for monthly remitters). GST received and paid is to be recorded separately in the cash book or general ledger.

It is important that the amount due to the ATO is set aside and not used for other purposes for cash flow reasons.

If you need assistance in this matter contact Council's Committee Representative who will connect you with one of Council's GST-trained staff.

13.6 Financial management upon dissolution of a committee

If the committee ceases to exist, all funds and assets held will be returned to Council. Council will, as far as is possible, use the funds and assets for the ongoing provision of the facility.

13.7 Further Information and assistance

If you are unsure of anything or need help, contact Council's Committee Representative who will connect you with one of Council's Senior Financial Accountant.

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www.coffsharbour.nsw.gov.au



COFFS HARBOUR CITY COUNCIL
Locked Bag 155 COFFS HARBOUR NSW 2450
www.coffsharbour.nsw.gov.au