


**To All Councillors on the Finance & General Purposes Committee,**

**You are hereby summoned to attend a Meeting of the Finance and General Purposes Committee to be held in the Billingshurst Centre, Roman Way, Billingshurst, on Wednesday 26 March 2025, at 7.30pm.**

**Members of the public are welcome to attend this meeting and speak for a maximum of three minutes about an item on the agenda for this meeting during the Public Session at the discretion of the Chairman. They must give their name.**

  
G. C. Buft

Clerk to the Council

**19 March 2025**

## **AGENDA**

1. Chairman's Announcements
2. Apologies for absence.
3. To Receive Declarations of Interest and notification of Changes to Members' Interests.
4. Public Session. Members of the public are welcome to attend this meeting and speak for a maximum of three minutes about an item on the agenda for the meeting, at the discretion of the Chairman. They must give their name.
5. Minutes of the meeting held on 26 February 2025, previously circulated; to confirm and sign as a correct record.
6. Clerk's Report.
7. To approve payments and note any receipts for January 2025 - Appendix A.
8. To approve payments and note any receipts for February 2025 - Appendix B.
9. To note
  - a) Cashbook 1 bank reconciliation to 28 February 2025 - Appendix C.
  - b) Cashbook 2 bank reconciliation to 28 February 2025 - Appendix D.
10. To note proposed Traffic Regulation Order (TRO) in respect of A29 south of village and including Adversane crossroads – previously circulated.

11. To note report on improvements to *The Depot* at 83a High Street plus current usage Appendix E.
12. To review changes to new draft Financial Regulations proposed at meeting of F&GP Committee on 22 September 2024 - Appendix F.
13. Date of Next Meeting – **Wednesday 26 April 2025**

**Committee Members:** PB, EB, CG, **PD**, ST, CJ, JH

**Members of the public should be aware that being present at a meeting of the Council or one of its Committees or Sub-Committees will be deemed as the person having given consent to being recorded (photograph, film or audio recording) at the meeting, by any person present.**

# APPENDIX A

Date: 25/02/2025

Billingshurst Parish Council Current Year

Page 1

Time: 16:38

Current Bank A/c

## List of Payments made between 01/01/2025 and 31/01/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
02/01/2025	Horsham DC	DD	136.50		Bin emptying
02/01/2025	Screwfix Direct Ltd	DD	6.68		Cable ties
10/01/2025	Scottish Water	DD	28.29		Public toilets water etc.
14/01/2025	Restream Inc.	CARD	16.02		Restream Inc.
15/01/2025	A272 Design	SO	618.00		Village TWEET advert
15/01/2025	Southern Water	DD	22.79		Water etc 83a FLAT
16/01/2025	We Print Gifts Ltd	CARD	147.42		ID Badges
20/01/2025	AMAZON	CARD	6.99		Wall planner for garage
20/01/2025	Siemens Fin Serv	DD	266.54		Copier hire
20/01/2025	Horsham DC	DD	128.80		Bin emptying
20/01/2025	Horsham DC	DD	68.80		Bin emptying
20/01/2025	Horsham DC	DD	68.80		Bin emptying
21/01/2025	Truffles Gp	CARD	40.35		Interview panel lunches
21/01/2025	Mailchimp	CARD	12.91		Mailchamp
23/01/2025	AMAZON	CARD	13.58		Casters for office chair
23/01/2025	ALE Bus Machines	DD	21.40		Copier usage
23/01/2025	EE & T Mobile	DD	31.44		Mobile phones x2
23/01/2025	Engie Gas Ltd	DD	219.54		Gas 83a High St.
24/01/2025	Greg Burt	013594	402.30		Reimb Int Audit
24/01/2025	Billingshurst Comm. & Conf. Ce	013595	16,191.80		Room hire
24/01/2025	SE Landbased Training Courses	013596	594.00		Visual tree survey train. x3
24/01/2025	West Sussex County Council	013597	28,309.18		Dec 2024 salaries
24/01/2025	Surrey Hills Solicitors LLP	013598	300.00		Leagl advice
24/01/2025	Deacon Asset Management	013599	20.00		Xmas lites power cont.
24/01/2025	Parkfield Retail Limited	013600	20.00		Xmas lites power cont.
24/01/2025	Fowlers Estate Agents	013601	20.00		Xmas lites power cont.
24/01/2025	Meadows Wellbeing	013602	20.00		Xmas lites power cont.
24/01/2025	Hayman Hospitality Ltd	013603	20.00		Xmas lites power cont.
24/01/2025	Doug Waller	013604	58.14		Printer cartridge
24/01/2025	Keen Consultants	013605	4,740.00		Tree surveys
24/01/2025	SGW Safety & Security Ltd	013606	1,500.00		CCTV consultancy
24/01/2025	NALC	013607	360.00		Job advert
24/01/2025	Progression Signage & Display	013608	102.00		Replacement cheque
24/01/2025	Arthur J Gallagher Insurance B	013609	390.39		EV Insurance
28/01/2025	West Sussex County Council	013610	19,295.91		Replace cheque Nov wages
28/01/2025	OVO Energy	DD	87.00		83a High St Electricity
30/01/2025	Sussex Land Services	SO	2,697.80		GM Jan 2025
30/01/2025	SSE	DD	171.92		Street furniture energy
31/01/2025	NatWest	BACS	16.45		Bank charges
31/01/2025	Netcom IT Solutions	DD	224.32		Phones etc
<b>Total Payments</b>			<b>77,396.06</b>		

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25/02/2025

**Billingshurst Parish Council Current Year**

Page 1

16:40

**Current Bank A/c**

**Cash Received between 01/01/2025 and 31/01/2025**

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<u>Date</u>	<u>Cash Received from</u>	<u>Receipt No</u>	<u>Receipt Description</u>	<u>Receipt Total</u>
09/01/2025	Fowlers Letting Ltd		Flat rent 83a	926.60
22/01/2025	HMRC	BACS	HMRC	3,282.63
23/01/2025	Sales Recpts Page 52		Sales Recpts Page 52	7,442.87
<b>Total Receipts</b>				<b><u>11,652.10</u></b>

# APPENDIX B

Date: 18/03/2025

Billingshurst Parish Council Current Year

Page 1

Time: 14:33

Current Bank A/c

## List of Payments made between 01/02/2025 and 28/02/2025

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
03/02/2025	Horsham DC	DD	136.50		Bin emptying
03/02/2025	Screwfix Direct Ltd	DD	126.94		Screwfix Direct Ltd
05/02/2025	AMAZON	CARD	74.98		New office radio
05/02/2025	Netcom IT Solutions	DD	381.18	IT support	Netcom IT Solutions
05/02/2025	Netcom IT Solutions	DD	81.98		IT support
11/02/2025	AMAZON	CARD	39.99		New mob phone handset EO
14/02/2025	Restream Inc.	CARD	15.77		Restream
17/02/2025	A272 Design	SO	618.00		Village TWEET advert
17/02/2025	Southern Water	DD	22.79		83a High St - water
18/02/2025	Lonmers	CARD	90.00		move office furniture.
18/02/2025	Horsham DC	DD	68.80		Bin emptying
18/02/2025	Horsham DC	DD	86.00		Bin emptying
18/02/2025	Horsham DC	DD	164.60		Bin emptying
21/02/2025	Engie Gas Ltd	DD	258.89		83a High st - gas
21/02/2025	Mailchimp	CARD	12.47		Mailchimp
24/02/2025	EE & T Mobile	DD	31.44		Mobile phones
25/02/2025	ALE Bus Machines	DD	43.81		Copier charges
26/02/2025	Netcom IT Solutions	DD	264.96		Phones etc
28/02/2025	NatWest	BACS	16.10		Bank charges
28/02/2025	Sussex Land Services	SO	2,697.80		GM - Feb
28/02/2025	WSCC	013593A	-19,295.91		Cheque void
28/02/2025	Meadows Well-being	013602A	-20.00		Cancel cheque
28/02/2025	SSE	DD	87.00		83a High St Electric
Total Payments			-13,995.91		

18/03/2025

**Billingshurst Parish Council Current Year**

Page 1

14:34

**Current Bank A/c**

**Cash Received between 01/02/2025 and 28/02/2025**

<u>Date</u>	<u>Cash Received from</u>	<u>Receipt No</u>	<u>Receipt Description</u>	<u>Receipt Total</u>
10/02/2025	Fowlers Letting Ltd		Flat rent 83a High St.	326.60
24/02/2025	Sales Recpts Page 53		Sales Recpts Page 53	6,080.63
<b>Total Receipts</b>				<b>6,407.23</b>

# APPENDIX C

Date: 10/03/2025

Billingshurst Parish Council Current Year

Page 1

Time: 11:42

## Bank Reconciliation Statement as at 28/02/2025 for Cashbook 1 - Current Bank A/c

User: GREG

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Current Account	28/02/2025		154,493.79
Business Reserve Account	28/02/2025		0.00
Treasury Reserve Deposit	28/02/2025		420,186.99
Unity Bank	28/02/2025		494.21
			<u>575,174.99</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
11/10/2024 13564	Mulberry Local Authority Servi	1,092.60	
18/12/2024 013584	West Sussex County Council	19,295.91	
18/12/2024 013585	Ballpoint Office Supplies Ltd	145.87	
24/01/2025 013607	NALC	360.00	
24/01/2025 013608	Progression Signage & Display	102.00	
			<u>20,996.38</u>
			554,178.61
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			554,178.61
		<b>Balance per Cash Book is :-</b>	<b>554,178.61</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

Date: 07/03/2025

Billingshurst Parish Council Current Year

Page 1

Time: 15:26

Bank Reconciliation Statement as at 28/02/2025  
for Cashbook 3 - Bonus Saver Account

User: GREG

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Bonus Saver Account	28/02/2025		192,185.08
			<u>192,185.08</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			192,185.08
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			192,185.08
		Balance per Cash Book is :-	192,185.08
		Difference is :-	0.00

Signatory 1:

Name ..... Signed ..... Date .....

Signatory 2:

Name ..... Signed ..... Date .....



**APPENDIX E**  
**BILLINGSHURST PARISH COUNCIL**  
**FINANCE & GENERAL PURPOSES COMMITTEE**

**26 MARCH 2025**

**THE DEPOT, 83A THE HIGH STREET**

**FOR INFORMATION**

**REPORT BY ASSISTANT CLERK**

*The Depot* is now in the final stages of its revamp. The last reminders of SCYP have been removed and the addition of television screens and sofas have made it a warm and welcoming environment.

**Current Use**

Use of the Depot has increased with it now being used by Billingshurst Free Church, the Neighbourhood Wardens (Monthly SEND parent group and weekly youth group), The Nest breastfeeding support group and has been used as a backup location for the Billingshurst Community Larder. This means that we now have both weekly and monthly users of the venue with the bookings diary filling further into the year as we gather interest from other parties.

The main aim of *The Depot* remains as a youth facility however we have operated a small leeway to allow for not-for-profit community groups where there is a demonstratable need. The example here is the breastfeeding support group, who came to us through a District Councilor, who were finding it difficult to secure a new home whilst they generate funding. They have been given a period of six months free hire before they need to make any contribution. They are being helped by HDC to set up as a community interest company and to seek new fundraising options.

**Further Actions**

At present there is an outstanding action with removing the window on the south wall, however a gas pipe runs across the outside of the window. A qualified gas engineer offered to inspect it and provide advice before appointing a bricklayer, minimizing any hazard or loss of service, however the gas engineer has been delayed by existing customers and now won't be available for some time. Instead we will rely on the expertise of the bricklayer to complete the work without affecting the pipe. Work to be scheduled in a gap between bookings to minimize disruption.

*One-way* graphics have been designed for the front windows to offer both an additional layer of privacy and to increase security when the venue is empty. A new hanging sign has been designed to give more of a presence on the High Street, whilst still in keeping with the Conservation Area.

## **Scope for Growth**

With the completion of the revamp, we will advertise through our usual channels, as well as local publications to encourage engagement with local groups. I have also been contacting existing local youth groups to see if they would be interested in an alternative venue for one off or regular small group brake out sessions for which *The Depot* is the perfect size.

Neighbourhood Wardens have enquired about the use of the facility for youth drop in events such as Dungeons and Dragons or Warhammer, the first having been very popular in Storrington & Sullington. There are also new bookings for a monthly board game café starting in March.

The Committee is invited to note this report.

## **2025 Bookings Completed**

<b><u>Date</u></b>	<b><u>Organisation</u></b>	<b><u>Use</u></b>
Mon 13 Jan	Neighbourhood Wardens	Journey Support Group
Fri 17 Jan	Neighbourhood Wardens	Board Game Café
Fri 14 Feb	Billingshurst Free Church	Cooking Evening
Tue 25 Feb	Neighbourhood Wardens	Journey Support Group
Mon 10 Mar	The Nest	Iggy's@TheNest Support Group
Tue 11 Mar	Billingshurst Community Larder	Set Up
Wed 12 Mar	Billingshurst Community Larder	Distribution Morning
Fri 14 Mar	Billingshurst Free Church	Cooking Evening
Mon 17 Mar	The Nest	Iggy's@TheNest Support Group
Tue 18 Mar	Billingshurst Community Larder	Set Up
Wed 19 Mar	Billingshurst Community Larder	Distribution Morning
Mon 24 Mar	The Nest	Iggy's@TheNest Support Group
Tue 25 Mar	Neighbourhood Wardens	Journey Support Group

## **2025 Upcoming Bookings with Confirmed Dates**

New Neighbourhood Wardens weekly youth drop in dates to be confirmed, most likely a Wednesday.

Further “Journey” group dates to be confirmed from HDC.

<b><u>Date</u></b>	<b><u>Organisation</u></b>	<b><u>Use</u></b>
Thu 27 Mar	Neighbourhood Wardens	Board Game Café
Mon 31 Mar	The Nest	Iggy's@TheNest Support Group
Wed 02 Apr	Neighbourhood Wardens	Pizza Evening with the Boxing Club
Mon 07 Apr	The Nest	Iggy's@TheNest Support Group
Mon 14 Apr	The Nest	Iggy's@TheNest Support Group
Mon 21 Apr	The Nest	Iggy's@TheNest Support Group
Thu 24 Apr	Neighbourhood Wardens	Board Game Café
Mon 28 Apr	The Nest	Iggy's@TheNest Support Group

Tue 29 Apr	Neighbourhood Wardens	Journey Support Group
Mon 05 May	The Nest	Iggy's@TheNest Support Group
Mon 12 May	The Nest	Iggy's@TheNest Support Group
Mon 19 May	The Nest	Iggy's@TheNest Support Group
Mon 26 May	The Nest	Iggy's@TheNest Support Group
Thu 29 May	Neighbourhood Wardens	Board Game Café
Mon 02 Jun	The Nest	Iggy's@TheNest Support Group
Mon 09 Jun	The Nest	Iggy's@TheNest Support Group
Mon 16 Jun	The Nest	Iggy's@TheNest Support Group
Mon 23 Jun	The Nest	Iggy's@TheNest Support Group
Thu 26 Jun	Neighbourhood Wardens	Board Game Café
Mon 30 Jun	The Nest	Iggy's@TheNest Support Group

## **APPENDIX F**

### **BILLINGSHURST PARISH COUNCIL**

### **FINANCE AN GENERAL PURPOSES COMMITTEE**

**WEDNESDAY 26 MARCH 2025**

#### **FINANCIAL REGULATIONS**

#### **FOR DECISION**

#### **REPORT BY CLERK**

At the September 2024 meeting of the Committee, Members went through the new draft model Financial Regulations and many amendments were suggested. These were to be incorporated and Council invited to adopt accordingly.

Due to a subsequent staff shortage caused by the resignation of the Assistant Clerk, then prolonged periods of staff sickness, this work was not undertaken.

I have now been through the document and undertaken all the suggested amendments, adjusting accordingly where required.

Items in **bold** have not been altered as statute does not permit this.

I have added as an Appendix 2 a summary of the scheme of delegation kindly prepared by Cllr Day.

The Model Financial Regulations have been updated because of The Procurement Act 2023 and The Procurement Regulation 2024, which came into effect last week. The changes are to Model Financial Regulations 5.4, 5.7 and 5.11. These paragraphs have been replaced accordingly.

I do think we need to preamble it also to say that:

- a. The terms Clerk and RFO are interchangeable;
- b. The Finance Committee may also be interchangeable with the Billingshurst Centre Committee if the matter relates to the said Centre.

Members are invited to satisfy themselves that this revised document is correct before it goes to Council.

# MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS

This Model Financial Regulations template was produced by the National Association of Local Councils (NALC) in April 2024 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

Notes to assist in the use of this template:

- 1) This document is a model for councils of all sizes to use to develop their own financial regulations, suitable for the size of the council and the activities it undertakes.
- 2) Bold text indicates legal requirements, which a council cannot change or suspend.
- 3) For the rest, each council needs to adapt the model to suit its size and structure. For example, some councils have both a clerk and RFO, possibly with several more staff, while others have a single employee as clerk/RFO. Some councils have committees, some have a high level of delegation and some make all decisions at full council meetings. Many now use online payment methods, but others still rely on cheques.
- 4) Curly brackets indicate words, sentences or sections that can be removed if not applicable, or amended to fit the council's circumstances. An example of this is the phrase {or duly delegated committee}, which can be deleted if there are no committees.
- 5) Specific areas that may need adapting:
  - a) In 1.5 – is the Clerk the RFO?
  - b) In 3.3 and 3.4, the words "Governance and Accountability" do not apply in Wales
  - c) In section 4, does the council have committees and how many years are forecast?
  - d) In 5.6, does the council issue an open invitation to tender, or invite specific firms?
  - e) In 5.9, are online prices acceptable evidence?
  - f) In 5.13, 5.15 and 5.17, does the council have committees?
  - g) In 5.16, will a councillor ever be instructed to place an order?
  - h) In 5.20, is there a minimum level for official orders?
  - i) Section 6 includes several alternatives to cover delegation to committees or to officers, approval of invoices individually or in batches, or for approval of regular contractual payments at the beginning of the year.
  - j) Sections 7, 8 and 9 also includes several alternatives, including wording for where the clerk is a signatory. These are intended to allow a council's financial regulations to fit what they actually do, not to force any council to change what they do.
  - k) Section 10 gives two alternatives, with or without petty cash.
  - l) 13.6 has alternatives for VAT-registered and unregistered councils – only use one.
  - m) 13.7 and 13.8 are removable if they don't apply to the council.

- n) Much of Section 16 can be deleted if not applicable.
- o) 17.3, is the Clerk the RFO or will the RFO consult the Clerk?
- 6) Square brackets indicate where the council needs to specify who, or how much, or what the timescale is. For example [£500] might need to be £100, or [October] might need to be November, or [the council] might need to say the Policy and Resources Committee.
  - a) In 4.1 and 4.7, select the wording for England or Wales, based on your location.
  - b) In Section 4, the council needs to determine the timescale for its budget setting.
- 7) It is challenging to try to offer guidance on setting financial limits. A council spending £1,000 a year is unlikely to delegate authority to spend £500 to its proper officer, but one spending £5 million a year might regard £5,000 as a reasonable limit. Each council needs to determine its own limits, that help, rather than hinder, its operations.
- 8) Key limits to set:
  - a) In 5.6, at what limit will the council require a formal tender process to ensure fair competition, rather than just asking for quotes? If this is set too low, it may discourage suppliers. Many small councils might only use formal tenders once every few years.
  - b) In 5.8, at what limit will the council require fixed-price quotes rather than estimates?
  - c) In 5.9, at what level can smaller purchases be made without competition?
  - d) In 5.15, at what level can purchases be made under delegated authority (having complied with the rules about obtaining prices)?
  - e) In 5.18, how much can the clerk commit to spending in an emergency?
  - f) In 6.9, can payment of invoices (for purchases that have already been authorised) be authorised by an officer under delegated authority as a general principle, or only to avoid problems?
  - g) In Section 9, what are the limits for card payments?
  - h) In 16.5, what value of assets can be bought or disposed of, without seeking council approval?
- 9) The contents list is a table that extracts section headings from the document. It can be updated by clicking on the contents list, whereupon a tab saying "update table" appears at the top of the list.
- 10) Once this model has been tailored to fit the council's needs, the resulting Financial Regulations (with the insertion of the council's name at the top) should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.
- 11) The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.
- 12) Please ensure that the latest approved version is published on the council's website.

## BILLINGSHURST PARISH COUNCIL FINANCIAL REGULATIONS

### Contents

1. General .....	4
2. Risk management and internal control .....	5
3. Accounts and audit .....	6
4. Budget and precept .....	7
5. Procurement .....	8
6. Banking and payments.....	10
7. Electronic payments .....	11
8. Cheque payments.....	12
9. Payment cards.....	12
10. Petty Cash.....	13
11. Payment of salaries and allowances .....	13
12. Loans and investments .....	14
13. Income .....	14
14. Payments under contracts for building or other construction works .....	15
15. Stores and equipment .....	<b>Error! Bookmark not defined.</b>
16. Assets, properties and estates .....	15
17. Insurance.....	15
18. [Charities] .....	16
19. Suspension and revision of Financial Regulations .....	16
Appendix 1 - Tender process.....	17
Appendix 2 - Schedule of Delegated Authority	

These Financial Regulations were adopted by the council at its meeting held on.....

## 1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the Council. They are one of the Council's governing documents and shall be observed in conjunction with the Council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
  - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
  - "Approve" refers to an online action, allowing an electronic transaction to take place.
  - "Authorise" refers to a decision by the Council, or a committee or an officer, to allow something to happen.
  - 'Proper practices' means those set out in *The Practitioners' Guide*
  - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
  - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
  - 'Shall' refers to a non-statutory instruction by the Council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the Council. The Clerk has been appointed as RFO and these regulations apply accordingly. The RFO;
  - acts under the policy direction of the Council;
  - administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices;
  - determines on behalf of the Council its accounting records and control systems;
  - ensures the accounting control systems are observed;
  - ensures the accounting records are kept up to date;
  - seeks economy, efficiency and effectiveness in the use of Council resources; and
  - produces financial management information as required by the Council or Committee.



1.6. **The Council must not delegate any decision regarding:**

- **setting the final budget or the precept (council tax requirement);**
- **the outcome of a review of the effectiveness of its internal controls**
- **approving accounting statements;**
- **approving an annual governance statement;**
- **borrowing;**
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations from the internal or external auditors**

1.7. In addition, the Council or Committee shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment [in excess of £5,000] in accordance with the Delegated Authority Policy Appendix A.

**2. Risk management and internal control**

2.1. **The Council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**

2.2. The Clerk shall prepare, for approval by the Council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the Council at least annually.

2.3. When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the council.

2.4. **At least once a year, the Council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**

2.5. **The accounting control systems determined by the RFO must include measures to:**

- **ensure that risk is appropriately managed;**
- **ensure the prompt, accurate recording of financial transactions;**
- **prevent and detect inaccuracy or fraud; and**
- **allow the reconstitution of any lost records;**
- **identify the duties of officers dealing with transactions and**
- **ensure division of responsibilities.**

2.6. At least once in each quarter, and at each financial year end, a member other than the Chair {or a cheque signatory} shall verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the Committee}.

- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

### 3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**
- **day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;**
  - **a record of the assets and liabilities of the council;**
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual {Governance and Accountability} Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual {Governance and Accountability} Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by [the council] and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
- is competent and independent of the financial operations of the council;
  - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;
  - can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and

- has no involvement in the management or control of the council

3.9. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

#### 4. Budget and precept

4.1. **Before setting a precept, the council must calculate its council tax requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by the Finance Committee at least annually in October for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the Chair of the Finance Committee]. {The RFO will inform committees of any salary implications before they consider their draft their budgets.}

4.3. No later than November each year, the RFO shall prepare a draft budget with detailed estimates for all income and expenditure for the following financial year taking account of the lifespan of assets and cost implications of repair or replacement.

4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. Unspent funds for partially completed projects may only be carried forward by placing them in an earmarked reserve with the formal approval of the Finance Committee.

4.5. The draft budget with any committee proposals and including any recommendations for the use or accumulation of reserves, shall be considered by the Finance Committee and a recommendation made to the Council.

- 4.6. Having considered the proposed budget and forecast, the Council shall determine its council tax requirement by setting a budget. The Council shall set a precept for this amount no later than the end of January for the ensuing financial year.
- 4.7. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.8. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.9. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.10. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the Finance Committee.

## **5. Procurement**

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with these the Council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed £50,000 including VAT, the Clerk shall seek formal tenders from at least three suppliers agreed by the Finance Committee OR advertise an open invitation for tenders in compliance with any relevant provisions of the Legislation. Tenders shall be invited in accordance with Appendix 1.
- 5.7. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.**

- 5.8. For contracts greater than [£3,000] excluding VAT the Clerk [or RFO] shall seek at least [3] fixed-price quotes;
- 5.9. where the value is between [£500] and [£3,000] excluding VAT, the Clerk [or RFO] shall try to obtain 3 estimates which might include evidence of online prices, or recent prices from regular suppliers.
- 5.10. For smaller purchases, the Clerk shall seek to achieve value for money.
- 5.11. **Contracts must not be split to avoid compliance with these rules.**
- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:
- i. specialist services, such as legal professionals acting in disputes;
  - ii. repairs to, or parts for, existing machinery or equipment;
  - iii. works, goods or services that constitute an extension of an existing contract;
  - iv. goods or services that are only available from one supplier or are sold at a fixed price.
- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a Finance Committee. Avoidance of competition is not a valid reason.
- 5.14. The Council or any committee shall not be obliged to accept the lowest or any tender, quote or estimate.
- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:
- the Clerk, under delegated authority, for any items below [£2,500] excluding VAT.
  - the Clerk, in consultation with the Chair of the Council {or Chair of the appropriate committee}, for any items below [£2,000] excluding VAT.
  - {a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under [£5,000] excluding VAT}
  - {in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.}
  - the council for all items over [£5,000];
- Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.
- 5.16. No individual member, or informal group of members may issue an official order or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the Council or a duly delegated Committee acting within its Terms of Reference except in an emergency.

- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the Clerk may authorise expenditure of up to [£2,000] excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to all councillors as soon as possible and to the council/committee as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into or tender accepted in relation to any major project, unless the council/committee is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services {above [£250] excluding VAT} unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by Clerk.

## **6. Banking and payments**

- 6.1. The Council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the Finance Committee; the Council has resolved to bank with NatWest, Unity, COOP. The arrangements shall be reviewed annually for security and efficiency.
- 6.2. The Council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the Council's bank account.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO. {Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO}.
- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by online banking/cheque, in accordance with a resolution of the unless the Finance Committee resolves to use a different payment method.
- 6.6. For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National

Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the Finance Committee may authorise in advance for the year.

- 6.7. A list of such payments shall be reported to the next appropriate meeting of the Finance Committee for information only.
- 6.8. The Clerk shall have delegated authority to authorise payments {only} in the following circumstances:
- i. {any payments of up to [£500] excluding VAT, within an agreed budget}.
  - ii. payments of up to [£2,000] excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
  - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998, where the Clerk certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of the Finance Committee.
  - iv. Fund transfers within the councils banking arrangements up to the sum of [£10,000], provided that a list of such payments shall be submitted to the next appropriate meeting of council [or finance committee].
- 6.9. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council {or finance committee}. The council {or committee} shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

## **7. Electronic payments**

- 7.1. Where internet banking arrangements are made with any bank, the RFO shall be appointed as the Service Administrator. The bank mandate agreed by the Finance Committee shall identify a number of councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process.
- 7.2. All authorised signatories shall have access to view the council's bank accounts online.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the Council or Finance Committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A Cllr who is not a signatory, shall regularly inspect all invoices against a list of payments made electronically.
- 7.5. In the prolonged absence of the Service Administrator an authorised signatory shall set up any payments due before the return of the Service Administrator.

- 7.6. Evidence shall be retained showing which members approved the payment online.
- 7.7. A full list of all payments made in a month shall be provided to the next Finance Committee meeting and appended to the minutes.
- 7.8. With the approval of the Finance Committee in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are signed/approved online by two authorised members. The approval of the use of each variable direct debit shall be reviewed by the Finance Committee at least every two years.
- 7.9. Payment may be made by BACS or CHAPS by resolution of the Finance Committee provided that each payment is approved online by two authorised bank signatories, evidence is retained and any payments are reported to [the council] at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the Finance Committee at least every two years.
- 7.10. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed or approved online by two members, evidence of this is retained and any payments are reported to the Finance Committee when made. The approval of the use of a banker's standing order shall be reviewed by the Finance Committee at least every two years.
- 7.11. Account details for suppliers may only be changed upon written notification by the supplier verified by the Clerk. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every two years.
- 7.12. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.13. Remembered password facilities other than secure password stores requiring separate identity verification should not be used on any computer used for council banking.

## **8. Cheque payments**

- 8.1. Cheques or orders for payment in accordance in with a resolution or delegated decision shall be signed by two members.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.

## **9. Payment cards**



- 9.1. Any Debit Cards issued for use will be specifically restricted to the Clerk or any employee authorised by him and will also be restricted to a single transaction maximum value of [£500] unless authorised by Finance Committee in writing before any order is placed.
- 9.2. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk or any employee authorised by him and any balance shall be paid in full each month.

## **10. Petty Cash**

- 10.1. The Clerk shall maintain a petty cash float of £100 and may provide petty cash to officers for the purpose of defraying operational and other expenses.
  - a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
  - b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
  - c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.

## **11. Payment of salaries and allowances**

- 11.1. **As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.**
- 11.2. **Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 11.3. Salary rates shall be agreed by the Working Practices Committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the said council.
- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by the Chairman of the Finance Committee to ensure that the correct payments have been made.
- 11.7. Any termination payments shall be supported by a report to the Working Practices Committee, setting out a clear business case. Termination payments shall only be authorised by the full Council.
- 11.8. Before employing interim staff, the Working Practices Committee must consider a full business case.

## **12. Loans and investments**

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full Council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.
- 12.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the Finance Committee, following a written report on the value for money of the proposed transaction.
- 12.3. The Council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 12.4. All investment of money under the control of the council shall be in the name of the council.
- 12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

## **13. Income**

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 13.2. The Finance Committee will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The Clerk shall be responsible for the collection of all amounts due to the council.
- 13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the Finance Committee by the Clerk and shall be written off in the year. The Finance Committee's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 13.6. The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date.

13.7. Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.

#### **14. Payments under contracts for building or other construction works**

14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.

14.2. Any variation of, addition to or omission from a contract must be authorised by the Clerk to the contractor in writing, with the Finance Committee council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

#### **15. Assets, properties and estates**

15.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.

15.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.

15.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

15.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the Council together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the Council together with any other consents required by law, except where the estimated value of any one item does not exceed [£500]. In each case a written report shall be provided to council with a full business case.

#### **16. Insurance**

16.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.

16.2. The Clerk 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.

16.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to the Finance Committee at the next available meeting. The RFO shall negotiate all claims on the council's insurers.

16.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as reviewed the Finance Committee.

#### **17. [Charities]**

17.1. Where the council is sole managing trustee of a charitable body the Clerk shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.

#### **18. Suspension and revision of Financial Regulations**

18.1. The Finance Committee shall review these Financial Regulations annually and following any change of Clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the Finance Committee of any need to amend these Financial Regulations.

18.2. The Council may, by resolution duly notified prior to the relevant meeting of Council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.

18.3. The Council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances and report any temporary amendment to the Council.

## **Appendix 1 - Tender process**

- 1) Any 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.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order [insert reference of the council's relevant standing order] and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

## Appendix 2

### Schedule of Delegated Financial Authorities

This schedule of delegated financial authorities is adopted as part of the Parish Council's Financial Regulations approved by the Full Council on [xx Date]

	Reference	Item	Up to	Authority	Above	Authority
1	1.7	Grant	£5,000	Finance Committee	£5000	Full Council
2	1.7	Single Commitment	£5,000	Finance Committee	£5000	Full Council
3	5.6	Procurement Contract	£50,000	Finance Committee	£50,000	Full Council
4	5.8/9	Procurement Contract	£500	Clerk -seek 3 estimates		
		Procurement Contract	£3,000	Clerk – seek 3 quotations		
		Procurement Contract			£30,000	Legislated requirements
5	5.15	Individual Purchase	£2,500	Clerk		
		Individual Purchase	£5,000	Chair of Council or Finance Committee		
		Individual Purchase			£5,000	Finance Committee
		Individual Purchase			£100,000	Full Council
6	5.18	Emergency Purchase	£5,000	Clerk		
7	5.20	Official Order	£500	Not required	£500	Required unless under contract
8	6.9	Payment Authority	£1,000	Clerk		
		Payment Authority	£5000	Clerk for emergency purposes only		
9	6.9.iv	Intrabank transfers	£100,000	Clerk	£100,000	Chair of Finance Committee
10	9.1	Debit Card	£500	Clerk		
11	10.1	Petty Cash	£100	Float		

All values are exclusive of VAT