



SMALL PURCHASES POLICY

The Council's Financial Regulations state that the Responsible Financial Officer must ensure that: -

1. Council resources are released in accordance with the Council's approved procedures and budgets.
2. Appropriate controls are in place over the release of funds and that they accord with the adopted Financial Regulations.

From 2024/5 Internal Audit Recommendation 8 - "Councillors should not purchase goods or services on behalf of the Council" Whilst we understand Councillors wishing to help out the Clerk, they are not authorised to purchase goods or services on behalf of the Council, this is the responsibility of the Clerk as detailed in Section 5 of the Financial Regulations (Regulation 5.3 and Regulations 5.15 - 5.21 inclusive).

- All purchases should be made by the Clerk via either the parish bank account or parish debit card.
- However - It is recognised that, **very** occasionally, purchases need to be made by a councillor for the sake of speed, price or the absence of the clerk.
- Regardless of whether the clerk or a councillor makes a purchase, **all** purchases need to be authorised by a majority of councillors in a recordable form - by a show of hands at a parish council meeting, email or via Whatsapp - **before** the expenditure is incurred
- The appropriate record should be made in the next month's meeting minutes.
- If via email or WhatsApp, i.e. not at a meeting, the Clerk **must** be copied in to all correspondence on the matter.
- This process can run in between parish council meetings for any emergency expenditure, but must be restricted to <£250 value.
- A receipt must be deposited with the clerk for reconciliation of the records or a refund cannot be made to the councillor concerned.
- VAT cannot be reclaimed for these transactions.

Policy Adopted Date: 10 September 2025 (Minute 11). Policy Review Date: September 2027

Signature:

Role: Clerk