**Ramsbury Parish Council**

**Financial Standing Orders**

**1. Cash**

Cash plays a relatively small part in our finances. All the cash we handle comes from Council Committee activities such as the sale of local walking maps.  We receipt such transactions and the cash is deposited in our bank account as soon as possible.  Payments from the Council’s funds will not be made in cash.

Cash must not be held by the Clerk or any member of the Council or anyone acting on behalf of the Council, except as necessary to move it to the bank as described in (2) below.

**2. Receipts**

Any receipts should be passed for banking to the Clerk, or if he/she is unavailable, to a member of the Council’s Finance committee. The intention is that all cash and cheques received must be banked as soon as possible. Nevertheless, as our Clerk is part time (3-4 days a month) and we ourselves are part time, our ability to always move quickly is limited. The target should be to bank them within 2 working days of receipt, taking into account the “part-time” nature of our activities.

All sums received must be recorded in the Minutes of the next Council meeting.

Invoices raised by the PC should request payment by BACs transfer (preferred) or, failing that by cheque, not cash.

**3.  External Procurement**

In compliance with the Public Contract Regulations 2015, for contracts with a value (net of VAT) of up to £30,000 the following standing orders are in place:

* Three quotes must be obtained for the procurement of any item or service costing in excess of £1500, other than in exceptional circumstances, when a fully documented single source justification proposal (SSJ) has been approved at a full Parish Council (PC) meeting.SSJs should be reviewed every two years.
* Single quotes >£500 must be approved by at least 3 members of the Finance Committee
* The Chairman and Committee Chairmen may place orders for items that have been included in the approved annual budget. Other items should be presented to a full committee meeting for approval before ordering.

Whereby the value of the contract (net of VAT) is over £30,000 and under £213,477, we will use the Contract Finder Website if we publish an open invitation to quote / tender. If we are inviting specific firms and not opening up to wider competition, we will not advertise the opportunity on Contracts Finder (Public Contracts Regulations 2015, Reg. 110(5)(b)).

**4. Payments**

All payments from Council funds must be made by BACS transfer (preferred) or cheque immediately after Council meetings, but only after the payment has been approved by resolution of the Council. The only exceptions are:

(a) that the Clerk to the Council has delegated powers to make Emergency payments as described in (7) below; (b) the Chairman may make payments from the Chairman’s allowance as described in (8) below,

(c) regular payments made by direct debit (see below, section 4) or

(d) where incidental irregular payments have been made by debit card (see below, section 4)

Payments can only be made against invoices, receipts for expenses or for salaries and grants against a specific Council resolution.

Details of the payments authorised must be recorded in the Minutes of that meeting.

1. Some regular payments are made by direct debit. Such arrangements must be approved by the Parish Council before the direct debit is set up and individual payments must be listed on the agenda under ‘payments for approval’ with those made by cheque. Given that some of these payments will fluctuate on a monthly basis (e.g. consumption of gas, electricity, phone), these will be listed in arrears after payment, to ensure accurate accounting and transparency of payments.  If these payments exceed what is expected, this will be brought to the attention of the Parish Council and an investigation will ensue.
2. Irregular, incidental payments are made by Debit card.  These will be listed in arrears after payment to ensure accurate accounting and transparency of payments.  If these payments exceed what is expected, or is thought to be reasonable, this will be brought to the attention of the Parish Council and an investigation will ensue.

**5. BACs Payments & Cheques**

All BACs payments and cheques must be approved on line by 2 of the 5 signatories (BACs payments) or signed by 3 of the 5 signatories (cheques).  This is in accordance with bank security procedures.

One of the signatories must confirm that the sum to be paid matches the amount on the agenda and late sheet for that meeting.

**6. Direct Debits**

The use of a variable Direct Debit should be reviewed every 2 years.

**7. Emergency Payments**

The Clerk to the Council has delegated powers to make emergency payments of up to £500 per month. Emergency payments must then be approved and included in the minutes of the next Council meeting.

**8. Chairman’s Allowance**

The Chairman may spend annually any amount up to the Chairman’s allowance as defined in the annual budget, on ad-hoc items such as gifts on behalf of the Parish Council. Such payments must be included and recorded in the Minutes of the next council meeting.

**9. VAT**

VAT must be reclaimed annually to coincide with the end of the financial year, unless there is exceptionally high VAT-rated expenditure, in which case claims should be made more frequently.

**10. Record Keeping**

All details of payments and receipts must be filed in the Council files with all supporting documentation, cross-referenced against the BACs transfer details or Cheque number and the Minute number of the resolution authorising payment.

**11. Process for Agreeing the Precept for the following Financial Year**

The Finance Committee should meet before the October Council meeting to draw up a Draft Precept for the following financial year, based on expected expenditure and income and will included a review of charges and fees made by the Parish Council.  This Draft must then be submitted for consideration by the Council at the October meeting. After any revisions have been incorporated as a result of discussions by the Council, the Final Precept should be formally approved no later than the December meeting of the Council.

**12. Financial Reporting**

Each Month a Summary Report must be prepared and presented to the Council at the monthly meeting by the Finance Committee Chairman or a deputy. This Report should summarise the Income & Expenditure during the last month and the current Balances of all Accounts. This report will not include the salary (or payments to HMRC related to this salary) of any employees of the Council. This information will be available to the internal and external auditor.

Each Quarter, a reconciliation report (actual v budget expenditure and income) will be produced by the Clerk and circulated to the Council before the meeting.  This report will include the salary of employees of the Council and payments to HMRC related to this salary. These will be endorsed by the Chair of the Finance Committee at the meeting and presented to the whole Council for approval. If the Chair of the Finance Committee is absent, the report can be endorsed by another member of the Finance committee.

**13. Assets & Insurance.**

The asset register must be kept up to date and include all items of value >£100 (excluding VAT).  It should be reviewed annually for insurance purposes by the Chairman and Chairman of the Finance Committee.

**14.  Financial Risk Analysis**   
A Financial Risk Analysis will be completed each year using form R&A/FRA /(version updated each year).  The analysis will be completed by an independent Councillor (i.e. not a member of the Finance Committee).  The analysis can be completed any time before the annual audit of the accounts.   
   
**15.  Internal Audit**   
The accounts and the financial systems of the Council will be audited every year.  Before the accounts are sent to the external auditor, they will be examined by an Internal Auditor.  The Internal Auditor will be suitably qualified and independent of the Parish Council.  The Internal Audit process to be followed is set out in R&A/IA/V1

**Planning Standing Orders**

1. All planning applications relating to the Ramsbury and Axford Wards are e-mailed to the Chairperson of the Parish Council Planning Committee from the Wiltshire Planning Department as and when they occur.   A summary is released each week detailing the decisions made and the new applications direct to the Chairperson and the Clerk of the Parish Council.  The Clerk forwards the weekly summary to each member of the Planning Committee

1. The Chairperson will examine the applications, and circulate the email to the other members of the Planning Committee who can visit the Wiltshire Planning site and review the details of each application. The Chairperson will request responses by a specified date, depending upon the final date for comments specified on the Wiltshire Planning site to allow all members to give their input on all applications.

1. The Chairperson will review the comments and in the event of the members being in agreement the Chairperson is authorised by the Full Council to respond to Wiltshire Council on behalf of the Parish Council.

1. In the event of any conflicting comments, requests for further information or for a site visit, the Chairperson will seek to resolve the issue, or in the case of a site visit arrange as soon as possible.  The Chairperson will then circulate a suggested response amongst the Planning Committee members to reach a consensus before responding to Wiltshire Council. If an issue cannot be resolved the application will be discussed at a full meeting of the Planning Committee, which will be advertised 5 working days in advance and can be attended by all members of the Parish Council and the public.  It may be necessary to seek an extension of the response date from Wiltshire Council to ensure the Parish Council comments are taken into consideration.

1. The above procedure will only apply to non-controversial applications and to those relating to development of single buildings and/or extensions.

1. Applications for controversial development, developments which are for multiple buildings (usually residential) or those deemed to be against any Parish Council policy will, where felt necessary, be the subject of a full Planning Committee meeting, attended by all members of the Parish Council and the public. Where possible such meetings will be held within the Ward affected.

1. In any instance whereby the Chairperson of the Planning Committee calls such a meeting or seeks to clarify his or her judgement of the above types of application, the Chairperson of the Parish Council or their deputy will be consulted.
2. Applications that are outside the Area for Development will attract automatic objection from the Parish Council
3. The Planning Committee will discuss with applicants or representatives of any pre-submissions if detailed proposals are submitted to the Parish Council.

Signed:

E. Hodgson

Chairman Finance Committee

Signed

D. Barnett

Chairman Planning Committee

R&A/SO/V28 FEBRUARY 2024