

BREDHURST PARISH COUNCIL
Financial Transaction Procedure



Adopted: January 2021

Reviewed: March 2026

This document is intended to detail the relevant working practices of the Clerk as a supplement to the Financial Regulations.

Banking Arrangements

Bredhurst Parish Council currently has the following bank accounts:

Unity Trust Bank	Parish Council – Current Account Parish Council – Savings Account Blacksmiths Barn – Current Account Bredhurst Village Hall – Current Account Bredhurst Village Hall – Savings Account
------------------	---

All bank accounts are approved by the Council and may not be delegated to a committee. Bank Statements are reconciled on a monthly basis and reviewed and signed off each month at Council meetings.

The Clerk is the service administrator on all accounts with internet banking provisions. The Clerk and the Chair may raise payments/transfers but may not authorise them.

All payments made, by whatever means, are reported to Council at monthly meetings.

1. Payment of Accounts

The Clerk shall prepare a schedule of payments requiring authorisation. All parish Councillors, with the exception of the Chair, are authorised to approve payments, with a minimum of two authorisations for any payment.

All invoices for payment shall be examined, verified and certified by the Clerk/Chair to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the Council.

At every authorisation of payments Councillors must check invoices against the accompanying payment schedule to agree details.

2. Electronic Payments

The Clerk or Chair (in the absence of the Clerk) will upload payments onto the bank's online system for completion by two authorised signatories. Two Councillors are required to log onto the bank remotely, using their personal log-in details, and authorise any payment made from a Parish Council bank account.

3. Regular Payments

On activation by a minute of Bredhurst Parish Council every financial year the Clerk shall draw up a list of regular payments such as those associated with staff salaries, utilities,

maintenance contracts etc., for which the Council may authorise payment for the year provided that general authorisation of payment protocols are adhered to.

Some regular payments such as utilities may be made by variable direct debit provided that the instructions are signed by two Councillors. Regular payments such as these will be reported on the payments schedule presented at the next Parish Council meeting.

4. Payment of Salaries

In advance of the salary payment date, a payment request for authorisation by the Chair and Vice Chair will be drawn up by the Clerk. The payment request will detail gross pay, PAYE any other deductions and net pay as worked out on the payroll software. Once authorised this will be forwarded to two nominated Councillors for authorisation.

Amounts due to HRMC, NEST (pension provider) etc will also be detailed for authorisation.

No changes can be made to any employees pay without the prior consent of the Council.

Payment of salaries will be made by BACS/DD.

In the interests of security and confidentiality, these payments will be listed as a total, each calendar month and reported with all other payments to Council on the monthly report.

5. Receipts

Most receipts are BACS transfers.

These are checked by the Clerk and are recorded on the Council's Scribe accounting system.

If received, cash and cheques are paid into the bank account. The receipt is entered on the Council's Scribe system.

6. Incidental Purchases

Where possible, all parish council purchases will be made by the Clerk using the Lloyds Corporate Multipay Card issued by UTB. Transactions will be recorded on the Council's Scribe accounting system and will be reconciled against the statement and reported at Council meetings.

7. Recording of Financial Transactions

All financial transactions are entered **on** the **Council's** Scribe accounting system. Monthly reports are produced for approval at Council meetings.

8. Blacksmith Barn & Bredhurst Village Hall Financial Transactions

Hirers make payments for the Barn/BVH by BACS. Full payment must be made at the time of booking for occasional hirers, regular hirers by agreement in accordance with the Blacksmiths Barn/Bredhurst Village Hall Conditions of Hire.

9. Hire Fees

BACS payments are identified by the unique booking reference when they **are deposited** into the bank account and noted on the booking form/receipt.