



BEDWORTH PARISH

Expenditure and Purchasing Policy Version 1

Bedworth Parish desires to maintain a purchasing system that:

- a) Is efficient and economical with the right people involved in the decision making
- b) Ensures that the Parish purchased materials and services in a timely fashion
- c) Establishes accountability and sufficient record keeping reflecting good stewardship of resources
- d) Avoids duplication and waste
- d) Considers the current budget, cash-flow and financial position of the church
- e) Ensures that restricted funds are used in adherence to grants terms and conditions

Supplier Policy

1. Scheme of delegation operates to determine level of approvals for expenditure with a supplier
2. a) For non-routine items, the **MINIMUM** number of written or verbal quotes required, or the level at which full tendering procedures are necessary are detailed below and wherever possible these must be adhered to:
 - i. Under £100 no pre-authorisation required, notified via expense claim form to relevant Incumbent/Church Warden for approval.
 - ii. Between £100 and £500 approved in advance by Incumbent/Church Warden.
 - iii. Between £500 and £1000, two quotations which may be either written or verbal. Approval by Incumbent/Churchwardens or if they deem it prudent by appropriate Church Committee where delegated powers of spending exist.
 - iv. £1000 up to £10,000; two written quotations – approved by the Finance Committee (in person or via email)
 - v. £10,000 and above (including VAT) three written quotations – approved by the PCC.
- b) For minor routine items, including consumables (e.g. toilet rolls, altar wine) and maintenance (e.g. plumbing, electrical repair) a list of suppliers has been established by the Parish Office. The list of suppliers will be reviewed periodically (see 11 below). Purchases are to be made from this list of suppliers wherever possible and the following limits adhered to:

- i. Under £200 no pre-authorisation required, approved via expense claim form or invoice by Incumbent or church warden.
 - ii. Over £200 and less than £1000 approved in advance by Incumbent or Churchwarden or Treasurer
 - iii. £1000 and above by Finance Committee (in person or via email)
 - c) In an emergency where it is not possible to contact Incumbent, Church Wardens or Treasurer then another member of the Parish Clergy or Archdeacon to be consulted for approval.
3. All quotes must be retained for one year.
 4. In exceptional circumstances a reduced number of quotes to be obtained can be agreed by incumbent, wardens or treasurer if there is a limited choice of supplier.
 5. When dealing with suppliers, potential Conflicts of Interest can sometimes arise. Church members may be employed by the supplier company or possess shareholdings or other stakes; personal friendships may grow up over time. Such potential conflicts should be reported to the Finance and Fabric Subcommittee as soon as they are identified. They will not normally prevent trading with the company concerned, but it is in everybody's interests to ensure transparency. PCC members with a Conflict of Interest must declare it and withdraw from any decision making around selecting/authorising that supplier. Refer to Conflict of Interest Policy.
 6. For all goods/services purchased, it is good practice to know the exact price (with VAT) and how long it will take to receive the goods or for the work to be carried out.
 7. It is the appropriate Staff Team members responsibility to ensure the specifications of the purchase of goods/supply of services or work is fulfilled as agreed. It is also their responsibility once the work has been completed satisfactorily to ensure that confirmation of the work having been completed is obtained before payment is made.
 8. All reimbursements will be made through expense claim forms direct to the persons bank account.
 9. Authorising work – Unless an emergency, relevant staff member, Churchwarden and Treasurer should authorise all expenditure.
 10. Budget holder and Incumbent should be informed of expenditure by Treasurer in order to monitor expenditure and advise on budgets.
 11. The list of suppliers for routine items identified in point 3 should be reviewed periodically, and at least every 5 years, to ensure that good value is still being obtained. This would include obtaining alternative quotes for electrical and plumbing maintenance for at least one piece of work every 5 years. There is a

balance here between on the one hand, being transparent and obtaining good value, and the other, not obtaining unnecessary quotations.

12. Clergy specific expenses are covered under the [Parochial Expenses of the Clergy 2017](#).

Wherever possible, goods and services should be ordered and an invoice sent to Bedworth Parish PCC at the Parish Office. Individual churches or plants are not separate legal entities and cannot enter into contracts or take on financial obligations. Where this is not possible and an individual pays for the goods or services in advance these should be claimed back via the Expense Claim Form, which can be obtained from the Office Manager, Bookkeeper or a member of church staff team and should be marked as approved for payment by a incumbent.