



# **FINANCIAL PROCEDURES**

**Cadder Housing Association Ltd**

**CADDER HOUSING ASSOCIATION LTD**

**Financial Procedures**

	<b>PAGE</b>
<b>1. Introduction</b>	<b>2</b>
<b>2. Budget Process</b>	<b>3</b>
<b>3. Tendering Procedure</b>	<b>4</b>
<b>4. Loan Agreement Compliance</b>	<b>5</b>
<b>5. Receipt of Monies</b>	<b>6</b>
<b>6. Invoices/Orders</b>	<b>7</b>
<b>7. Cheque/Online Banking Payments</b>	<b>8</b>
<b>8. Petty Cash</b>	<b>10</b>
<b>9. Company Credit Card Use</b>	<b>12</b>
<b>10. Salaries/Expenses</b>	<b>13</b>
<b>11. Committee Expenses</b>	<b>15</b>
<b>12. Maintenance/Repairs</b>	<b>16</b>
<b>13. Factoring</b>	<b>17</b>
<b>14. Chargeable Repairs</b>	<b>18</b>
<b>15. Insurance Claims</b>	<b>19</b>
<b>16. Right to Buy</b>	<b>20</b>
<b>17. Reporting Process</b>	<b>21</b>
<b>18. Fraud, Bribery and Errors</b>	<b>22</b>
<b>19. Sales Invoices</b>	<b>23</b>
<b>20. Community Centre Sales and cash Receipts</b>	<b>24</b>

**1. Introduction**

- 1.1 In order to facilitate the efficient and effective operation of the organisation in matters relating to finance, a series of financial controls have been established.
- 1.2 These controls incorporate basic elements of financial control which exist in most organisations as well as those which may be peculiar to this particular organisation.
- 1.3 It is in the interests of the organisation that these controls are made known and are adhered to by both staff and Committee members. In this respect, the co-operation of all concerned is required.
- 1.4 These procedures shall be reviewed every 3 years.
- 1.5 The Association must ensure that financial records are kept in a manner appropriate for audit purposes.
- 1.6 In addition, consultation with the Finance and Corporate Services Manager must take place for all transactions, which shall have a material financial effect, including any maintenance, purchase or leasing agreements.
- 1.7 It is essential that the Finance and Corporate Services Manager be notified immediately of any event, which has, or may have, material financial implications for the Association.
- 1.8 In the event of failure to follow agreed procedures further action may be taken against the offending individual(s).

**2. Budget Process**

- 2.1 The value of the budget statement as a Management tool should be recognised and under no circumstances should an organisation be operating without a comprehensive budget document.
- 2.2 In preparing the budget statement appropriate consultation and discussion with all sections of the organisation must take place and guidance from relevant authorities must be recognised and considered.
- 2.3 The budget setting process must allow adequate input from all sections within the Association. The Finance and Corporate Services Manager shall issue a formal and detailed budget information request, including a timescale for submission, in November of each financial year to the Association. The Finance and Corporate Services Manager has responsibility for co-ordinating the supply of information within agreed timescales.
- 2.4 The Management Committee shall consider a draft budget for the year in February, prior to the start of the new financial year and, prior to approving the annual rent increase. The final budget document approved for the year must be approved prior to the commencement of the financial year.
- 2.5 To assist the process of cost allocation within the Association, and the viability of the estate caretaking team, all staff members shall complete timesheets as directed, and record the information on SDM. An analysis of timesheet records shall be maintained by the Finance and Corporate Services Manager.

**3. Tendering Procedure**

- 3.1 The tendering of all contracts must be undertaken following the Associations Procurement Policy.

**4. Loan Agreement Compliance**

- 4.1 In order to ensure the proper monitoring of compliance with the terms of Loan Agreements with lenders the following clauses and their contents must be noted: -
- Information
  - Covenants
  - Valuations
  - Default
- 4.2 The Finance and Corporate Services Manager shall have responsibility for ensuring the monitoring and submission of financial information including; budgets, quarterly management accounts, annual accounts, covenant monitoring and revisions to long-term projections.
- 4.3 All Line Managers of the Association have a duty of responsibility regarding full awareness and adherence to the terms of and conditions of all Loan Agreements with all lenders.
- 4.4 All loan agreements will be managed and reporting in line with the Association's Treasury Management Policy.

**5. Receipt of Monies**

- 5.1 Cheque receipts coming into the Office via the postal service should be entered into the mail register by the Receptionist/Admin Assistant. The entry should detail who has made the payment, date of receipt and the sum received.
- 5.2 These cheques together with any remittance vouchers should be passed to the Finance Assistant who should enter the appropriate details in the pay in book prior to banking.
- 5.3 In the absence of a remittance voucher, details of the receipt shall be recorded on the bank pay in slip by the Finance Assistant confirming details of the receipt. It is the responsibility of the Finance Assistant to advise the relevant section of sums received where appropriate.
- 5.4 Receipt of rent, factoring, chargeable repairs and other sources of income relating to Housing and factoring services at the office counter should be strongly discouraged. A triple receipt book shall be kept in reception for use in circumstances when cash payments do arise.
- 5.5 The front receipt should be passed to the payer and one copy passed to the Finance Assistant with the copy receipt being retained in the receipt book.
- 5.6 Any and all such sums received should be passed to the Finance Assistant immediately together with the copy of the receipt and any other details of the payment. The Finance Assistant should confirm at least monthly, receipt of all such sums collected by reviewing and signing the receipt book retained at reception. Any discrepancies should be reported to the Director, Chair, Secretary or Finance and Corporate Services Manager immediately.
- 5.7 Funds of a material amount, defined as amounts over £2,000, must be lodged on day of receipt prior to close of banking business. Otherwise, banking shall take place at regular intervals to ensure that large amounts of cash are not being stored in the office and insurance limits are complied with. All banking shall be undertaken by the Finance Assistant or by another member of the Finance & Corporate Service team in his absence.
- 5.8 All deposits must be identified via a remittance advice note or bank pay in slip. These confirmations shall be filed in the income vouchers lever arch file maintained by the Finance Assistant.
- 5.9 All postings of the rent receipts, including housing benefit receipts shall be downloaded and posted into the SDM Rent Accounts by the Customer Services Team on a daily basis.

## **6. Invoices/Orders**

- 6.1 Staff may order goods or services in accordance with authorisation levels set out in the Financial Regulations.
- 6.2 Invoices received should be date stamped by the Receptionist/Admin Assistant and passed to the Finance Assistant. When the invoice for the goods is received, the Finance Assistant shall grid stamp the invoice, enter the details in the SDM purchase ledger and pass to the appropriate staff member for authorisation. This task shall be undertaken on a regular basis.
- 6.3 The authorising staff member must check and approve the invoice and complete the grid stamp to show that the invoice is arithmetically checked and approved. Approving the invoice requires ensuring that the amounts invoiced agree to any order and that the goods or service have been received. The authorisation date should also be noted on the approved invoice.
- 6.4 The invoice, when authorised, should be returned to the Finance Assistant for payment with any delivery notes attached where applicable.
- 6.5 Invoices for Maintenance works shall follow the above procedure with the following exceptions: -
  - i) The Maintenance Section is responsible for issuing repair orders.
  - ii) In the event that actual costs cannot be specified, an estimated cost should be contained on the order.
  - iv) It is the responsibility of the Maintenance Section to ensure the appropriate coding of the repair invoices.
- 6.6 Authorised invoices for payment should be contained within an Online Banking list in accordance with the relevant procedure.
- 6.7 Authorisation levels are contained within the Association's Financial Regulations.
- 6.8 Suppliers statements at the financial year end should be retained for audit purposes.
- 6.9 It is the responsibility of the Finance Assistant to review the invoice register, at least bi-monthly, to ensure no overdue accounts exist.
- 6.10 Where any miscellaneous and Community Centre invoices are issued by the Association, the details should be recorded in the SDM Sales Ledger and copies saved in an appropriate file. It is the responsibility of the Finance Assistant to review the Sales Ledger regularly for overdue amounts and instigate appropriate action where necessary.



**7. Cheque/Online Banking Payments**

- 7.1 Requests for payment must be supported by an authorised invoice or an authorised payment request form.
- 7.2 Wherever possible payments should be made through the Online Banking facility. Cheques may be issued on an ad hoc basis for certain payments if appropriate.
- 7.3 All cheques require two signatures. Currently, the Association cheque signatories are:  
-
- |                           |                                      |
|---------------------------|--------------------------------------|
| Director                  | Finance & Corporate Services Manager |
| Customer Services manager |                                      |
- 7.4 On authorisation, the original cheque payment list should be filed or scanned in the appropriate file, with a copy of the list and invoices approved being inserted into the Payments lever arch folder.
- 7.5 Cheques should then be issued to the payee together with a suitable advice confirming payment details.
- 7.6 The Association may also make payments via the Online Banking system and all contractors should be paid via Online Banking.
- 7.7 To make payment by Online Banking the Association must receive details of the payee's bank details in writing or by email and the Association should check the details with a known contact or by an independent means. These details should be confirmed with a known contact of the payee before acceptance. Changes to these details must also only be accepted in writing or email and confirmed with a known contact of the payee before acceptance or by checking through an independent means. Details of checks done must be filed in the Supplier Bank Checks folder. On no account must bank details or changes to bank details be accepted by telephone.
- 7.8 Payments via Online Banking shall follow the same process as noted above with one signatory signing off the Online Banking payment list for processing. The Director, Maintenance Manager, Customer Services Manager, Finance Assistant and Finance and Corporate Services Manager shall have password protected ability to authorise Online Banking payments and any two shall be responsible for payment processing once the payments listing has been approved.
- 7.7 A payment file for bank payments will be generated from the Purchase ledger for the payment of suppliers to be uploaded to the RBS Bankline service for payment.
- 7.8 The bank file format must be updated for the relevant payment date prior to running the create bank payment file process to ensure that the correct payment date is used.

- 7.9 In the event that no invoice is available e.g. petty cash, rent refund etc., a completed payment request voucher must be available and be fully authorised in accordance with the invoice procedures. It is the responsibility of the line manager requesting payment to complete the payment request voucher.
- 7.10 The Association currently operates the following accounts with the Royal Bank of Scotland: -
- Current a/c
  - High Interest a/c
- 7.11 In addition the Association currently operates the undernoted bank accounts with other institutions. Deposit accounts may be held with approved institutions at various periods in line with the treasury management policy.
- Allpay rent/expenses account
  - Bank of Scotland Current Account
- 7.12 Payments to creditors shall be made in accordance with any contractual obligation. Where no contractual obligation exists, payment shall be made within 30 days. Where practical, the Finance Assistant shall allow the maximum credit period prior to payment.
- 7.13 All payments made by the Association are able to be reviewed by external auditors, senior staff and Committee members, under Committee direction, at any time. In addition, every three years payment processing, shall be subject to internal audit or self-assessment.

## **8. Petty Cash**

- 8.1 All requests for petty cash top up should be authorised by the Director or one of the Senior Staff Team.
- 8.2 Wherever possible payments should be made using the Online Banking facility or cheque payment processes. Petty cash should be used only where no other method of payment is appropriate.
- 8.3 All petty cash disbursements must be accompanied by a receipt and/or a petty cash voucher signed by the parties making and receiving payment.
- 8.4 The petty cash vouchers must contain details of what the expense refers to and must be dated as at time of payment.
- 8.5 All staff expenses shall be paid via the wages system as opposed to via petty cash. Where a receipt is available expenses payments may be made via petty cash in exceptional circumstances but this should be discouraged.
- 8.6 At no time should the petty cash fund be used by any Staff/Committee member for purposes other than expenditure wholly and necessarily incurred on official business.
- 8.7 The person responsible for the handling of petty cash and associated records must be clearly defined. Currently this is the Finance Assistant. In the event of absence, petty cash matters are the responsibility of the Finance and Corporate Services Manager, Director or other Senior Staff Team member. Where responsibility for petty cash is being handed over cash checks must be undertaken immediately prior to, and following, leave periods by both parties. A statement should be signed and dated by both parties confirming that this has been done
- 8.8 It is essential that the petty cash box remains in the safe unless cash deposits/disbursements are being made.
- 8.9 During period of absence for both the Finance & Corporate Service Manager the Corporate Services Officer may maintain a cash box with £100 for petty cash purposes during the concurrent absence. The petty cash box must remain in a secure locked location unless cash deposits/disbursements are being made.
- 8.10 Regular checks on the petty cash records should be made by an official other than staff member responsible for maintaining the petty cash system. Currently this is carried out by the Finance and Corporate Services Manager who must initial the petty cash reconciliation as evidence of checking. This should be done at least quarterly.
- 8.10 Any petty cash shortage which cannot be identified must be advised to the Director or Finance and Corporate Services Manager without delay.

- 8.11 The Finance Assistant shall carry out a reconciliation of the petty cash account at each month end and shall ensure that sums within the petty cash system remain at or below the Association's insurance cover levels. This is currently £2,000.

## **9. Company Credit Card Use**

9.1 Staff currently authorised and issued with a credit card are:

Director  
Maintenance Manager  
Customer Services Manager  
Finance and Corporate Services Manager  
Corporate Services Officer  
Community Centre Coordinator

9.2 The maximum limit on any one card is £5,000, with the limit for the Corporate Services Officer and Community Centre Coordinator being set at £1,000.

9.3 Credit cards should only be used where no other method of payment is appropriate.

9.4 Credit cards must only be used for expenses that are wholly and exclusively for the purpose of the business.

9.5 All receipts should be passed to the Finance Assistant who will match the expense to the statement when it comes in. Details of the expense, Cost Centre and Analysis Code should be written on the receipt for clarity where appropriate.

9.6 Individual statements will be stamped with a grid stamp and passed to the card user for checking and authorisation.

9.7 Once authorised, the Finance and Corporate Services Manager shall check and countersign the statements.

9.8 For security purposes, staff members should consider leaving their card in the office safe when not in use although it is recognised that this may not be appropriate for staff members who regularly use their card.

9.9 Credit cards are for the use of the named card user only and must not be passed to any other party for use.

**10. Salaries/Expenses**

- 10.1 Salary and wage increases arising from staff promotions, incremental increases or pay awards must be approved by the Management Committee, or the Chair Person if delegated, prior to any payment being made.
- 10.2 An allowance for overtime will be built into the annual budget which will be approved by the Management Committee. The approval of overtime within allocated Budget amounts will be authorised by the appropriate Line Manager. The Management Committee, through the Chairperson, will be required to authorise any overtime requests submitted by the Director. It is recognised that the Trade team, Estate Caretaking team and Community Centre staff may be required to work additional hours at short notice in order to complete identified tasks and this shall be monitored and authorised by the Line Manager.
- 10.3 Overtime payments will only be paid through the payroll system upon the receipt of an authorised overtime claim form.
- 10.4 It is recognised that excess TOIL may be paid as overtime. Any such claims should be included in the overtime claim form and authorised in line with the Working Overtime Policy.
- 10.5 Any request for reimbursement of expenses/mileage costs should be accompanied by an expense claim form signed by the individual requesting payment and authorised in accordance with the Financial Regulations and Staff Expense Policy. Receipts should be provided where possible.
- 10.6 Any member of staff claiming mileage or using their car for Association business must provide proof of appropriate insurance cover for business use and provide a copy of his/her driving licence.
- 10.7 All sickness absences of over 5 working days require a medical certificate.
- 10.8 All sickness absences of 5 working days or fewer require completion of a self-certification sickness form.
- 10.9 For the purposes of statutory sick pay the Finance Assistant must be made aware of all absences from work arising from sickness.
- 10.10 Salary processing is the responsibility of the Finance Assistant and Finance and Corporate Services Manager. Coordination and supply of payroll information is undertaken by the Finance Assistant.
- 10.11 Salary payments are due on the 25<sup>th</sup> day or last day of each month and shall be processed to ensure adherence with this timetable.

- 10.12 The Finance Assistant will submit monthly PAYE payments and returns to HMRC within the statutory timeframes. The Finance Assistant or Finance and Corporate Services Manager will complete all annual returns to HMRC
- 10.13 The Finance Assistant will submit monthly Pension payments and returns to The Pensions Trust within the statutory timeframes. The Finance Assistant or Finance and Corporate Services Manager will complete all annual returns to HMRC

## **11. Committee Expenses**

- 11.1 All claims for reimbursement of expenses must be accompanied by an expenses claim form signed by the individual requesting payment and countersigned by the Association's Director.
- 11.2 Where possible receipts must be obtained and attached with any claim made.
- 11.3 Whilst it is preferred that payment by cheque/online banking should be made it is recognised that payments via petty cash may be required.
- 11.4 No cheque signatory may sign a cheque payable to themselves.
- 11.5 Where payment is made to a 3rd party in respect of child-minding expenses proof of payment must be provided.
- 11.6 Where a claim is made in respect of loss of earnings, this must be supported by evidence of such loss, e.g. payslips, notification from employer.
- 11.7 All expenses paid will be available for inspection by the Director, committee members (delegated by the Management Committee), SHR and auditors.
- 11.8 Payment of expenses shall be made in accordance with the Committee Members Expenses Policy and regulatory guidance on control of payments and benefits.



## **12. Maintenance/Repairs**

- 12.1. The allocation of funds will exclude any salary costs, recoverable costs and overhead allocation and will refer solely to monies available for repairs by outside contractors and the purchase of materials for use by the Trade Team and the Estate Caretaking team for maintenance works.
- 12.2 Finance/maintenance staff will liaise prior to the commencement of the financial year for the purposes of agreeing an annual maintenance/repairs plan to be submitted to Committee for approval.
- 12.3 The Maintenance Manager at the commencement of each financial year will prepare an updated list of standard costs to be updated on SDM
- 12.4 Finance/maintenance staff will liaise on a quarterly basis for the purposes of monitoring actual/planned expenditure.
- 12.5 The Maintenance Manager is responsible for ensuring that expenditure remains within budget and that all contractors hold up to date and valid insurance cover.
- 12.6 It is recognised that circumstances may result in levels of expenditure that are in excess of what has been approved in the annual budget. This is acceptable insofar as the conditions specified in the Financial Regulations have been satisfied.
- 12.7 Where it is expected that specific repair projects will exceed £25,000 the Association's Procurement Policy should be followed, unless it is necessary to carry out the work immediately in order to prevent danger to life, limb or property. For works in connection with a current measured term contract in excess of £10,000 but below £25,000 approval of the expenditure is required by the Director.
- 12.8 Projections of cyclical maintenance/major repair works must be compiled under the control of the Maintenance Manager and be reviewed on an annual basis in order to allow incorporation of the financial effects into the revised long-term financial projections.
- 12.9 Appropriate stock control procedures shall be put in place and managed by the Maintenance Manager. These procedures shall take account of the purchase of goods, storage, allocation of materials to jobs and audit checks. These procedures shall be reviewed and agreed by the Management Team.

**13. Factoring**

- 13.1 General procedures relating to factoring activity are contained within separate factoring procedure notes.
- 13.2 Procedures relating to the receipt of funds for factoring activity are noted within the receipt of funds financial procedure.
- 13.3 At each month end the Finance Assistant shall run a report showing individual factoring balances. This shall include individual opening balances, accounts issued, sums paid, any adjustments and closing balance.
- 13.4 Each month end the control balance for factoring must be agreed with the trial balance figure. Any differences must be investigated and resolved promptly. Each reconciliation must be reviewed by the Finance and Corporate Services Manager.
- 13.5 The Customer Services Manager has the responsibility for the Factoring Service although the Finance and Corporate Services Manager is responsible for ensuring the timeous issue of factoring invoices. Arrears Management will be delegated to the Customer Service Officers who will also have the responsibility of processing funds received through Allpay. Funds received by other means shall be processed by the Finance Assistant.

**14. Chargeable Repairs**

- 14.1 General procedures relating to chargeable repairs are contained within a separate Chargeable Repairs procedures notes retained by the Maintenance Section.
- 14.2 Procedures relating to the receipt of funds for chargeable repairs activity are noted within the receipt of funds financial procedure.
- 14.3 It is the responsibility of the Maintenance Manager to code rechargeable invoices in an appropriate manner in order to confirm, to finance, any invoices to be recharged.
- 14.4 Invoices in respect of rechargeable repairs shall be prepared by the Finance Assistant and Maintenance Team as appropriate
- 14.5 A copy of all Rechargeable Repairs invoices shall be retained by the Maintenance Assistant who shall produce a full reconciliation, at each month end, detailing date of issue, name, address, amount invoiced, payment date and closing balances.
- 14.6 The Finance Assistant shall agree the Control Account balance with the quarter end trial balance total for rechargeable repairs outstanding. Any differences should be investigated and resolved promptly. Each reconciliation must be reviewed by the Finance and Corporate Services Manager who must initial the document as evidence of review.

**15. Insurance Claims**

- 15.1 The submission of all insurance claims in respect of; buildings, public liability, motor vehicles and contract works, is the responsibility of the Maintenance Manager although this may be carried out by the Maintenance Officer or other delegated staff.
- 15.2 The submission of all insurance claims in respect of employment disputes is the responsibility of the Director.
- 15.3 Whilst it is the responsibility of the Maintenance Manager to advise and liaise with the loss adjuster on property claims, the Finance and Corporate Services Manager must be made aware, at the outset, of any material issues and be kept informed regarding progress.
- 15.4 It is the responsibility of the Maintenance Manager to code maintenance invoices in an appropriate manner in order to confirm, to finance, any invoices subject to a claim.
- 15.5 Copies of all claims should be retained in an Insurance Claims lever arch folder which should contain a summary sheet detailing date of incident, date of claim, address, claim amount, payment received and date of receipt. Responsibility for this task lies with the Maintenance Manager.
- 15.6 The Finance Assistant should agree the balances outstanding at each quarter end with the trial balance control account for insurance claims. Any differences should be investigated and resolved promptly. Each reconciliation must be reviewed by the Finance and Corporate Services Manager who must initial the document as evidence of review.
- 15.7 Senior staff should ensure, as far as possible, that all businesses with whom the Association has contracts have themselves appropriate, adequate and current insurance cover.

**16. Right to Buy**

- 16.1 General procedures relating to Right to Buy are contained within the separate RTB procedure guide retained by the Customer Services section. As of April 2017 the RTB has been removed by legislation.
- 16.2 Procedures relating to the receipt of funds for right to buy activity are noted within the receipt of funds financial procedure.
- 16.3 The Customer Services Manager who is responsible for all matters relating to right to buy, shall advise the Finance and Corporate Services Manager on, a monthly basis, of cumulative right to buy activity.

**17. Reporting Process**

- 17.1 The financial management reporting process is as outlined in the Association's Business Plan.

18. **Fraud, Bribery and Errors**

- 18.1 The primary responsibility for the prevention and detection of fraud and errors rest with the Management Committee. The external auditor may plan his audit in order to have a reasonable expectation of detecting material misstatements in the financial statements, whether caused by fraud or errors.
- 18.2 To assist in discharging its responsibilities in this area the Management Committee should receive reports from the internal auditor on all cases of actual or attempted fraud or bribery and consider whether internal controls require to be reviewed.
- 18.3 Any matters arising which involve irregularities concerning cash, property or the operations of the Association shall be investigated thoroughly by one or more of the Senior Staff team or auditors. Involvement of Police Scotland shall be decided upon by the Director/Chairperson. The Association will encourage any staff member to report any irregularities to the Director or Chairperson as outlined in the Association's Whistleblowing policy.
- 18.4 The Association will maintain a register of all incidents of actual or attempted fraud or bribery. The register will be annually reviewed by the Management Committee and signed by the Chairperson. It will be open at all times to SHR and to the internal and external auditors.
- 18.5 The Director or Chairperson will report any issue involving irregularities in the Association's activities to the Management Committee and to SHR as a notifiable event.

19. **Sales Invoices**

- 19.1 The generation of sales invoices will be completed through the SDM Sales ledger by the Finance Assistant using the information provided by the Community Centre Coordinator, or other staff members.
- 19.2 The information required to generate the invoice will be provided in a spreadsheet format detailing the amounts and categories of income required to post the information to the SDM finance systems. E.g. break down of letting charges from catering charges on the invoice, periods of hire etc.
- 19.3 Invoices will normally be generated on a monthly basis with the invoices to be generated within 5 working days of the start of the month. The invoices details are to be provided by the Community Centre Operatives by the last working day of the month.
- 19.4 Ad hoc invoices may be required outside of this time frame and will be generated as required including similar information as per the monthly invoices.
- 19.5 An outstanding debtor's report will be generated by Finance Assistant detailing outstanding amounts and provided to the Community Centre Coordinator by the 5<sup>th</sup> working day of the month. The Community Centre Coordinator will be responsible for pursue any outstanding debts and manage the relationships with customer to maximise the income of the Community Centre.
- 19.6 All income receipts will be recorded by the 5<sup>th</sup> working day of the month to ensure that the month end debtors report is accurate and allow credit control management to take place.



20. **Community Centre Sales and Cash Receipts**

20.1 The takings received through the Community Centre may be received in a mixture of payment methods, including cash, cheques and card payments. The recording and handling of the cash and payment receipts will reflect the activities generating the income and will follow the specific processes for that area.

Café Sales

20.2 The café sales will be kept separate from the other areas as a specific operational area.

20.3 The takings at the end of the day will be reconciled with the till reading to match the cash balance with the figure recorded by the till end of day report. The total sales will be reconciled to the cash and card receipts from the World Pay Card machine.

20.4 The total takings will be recorded on the sales summary sheet.

20.5 The Summary sheet along with the cash, cheques and card receipts will be placed in the bag and placed in the deposit safe in the Community Centre when the café closes for the day. A separate bag should be prepared for each day.

Reception Sales

20.6 The reception sales will be kept separate from the other areas as a specific operational area.

20.7 The takings at the end of the day will be reconciled with the cash balance. The total sales will be reconciled to the cash and card receipts from the WorldPay Card machine.

20.8 The total takings will be recorded on the sales summary sheet.

20.9 The Summary sheet along with the cash, cheques and card receipts will be placed in the bag and placed in the deposit safe in the Community Centre when the Centre closes for the day. A separate bag should be prepared for each day.