

## HARC Cash and Donations Handling Policy

This policy outlines the procedures for safely handling cash and donations to ensure transparency, accountability, and compliance with Charity Commission requirements. All staff and volunteers must follow these guidelines to maintain the integrity of HARC's financial processes.

### General Guidelines

- Donation Records:** All donations, including those for specific appeals or restricted purposes, must be recorded, with clear identification of how the funds are spent in line with the donor's terms.
- No Deductions:** Neither professional fundraisers nor volunteers are allowed to deduct any amounts from cash received on behalf of HARC. Fees for fundraising must be paid separately and recorded as an expense.
- Local Authority Rules:** Any additional rules imposed by Local Authorities regarding fundraising deductions must be followed.

### Handling Cheques

- Cheques must be recorded and banked promptly to ensure proper tracking and secure deposit.

### Bucket Collections

- Delivery and Security:** When buckets are distributed for collection, the recipient must sign for them. Ensure the bucket is kept in a secure location.
- Sealed Collection Buckets:** Buckets should be sealed with tags before being allocated to collectors. They must be returned with the seal intact at the end of the collection.
- Opening and Counting:** Buckets must be opened and the cash counted by two individuals to verify accuracy and prevent tampering.
- Street Collections:** Donations during street collections must be placed in sealed receptacles. No receipts are necessary for street donations, but collectors must take reasonable care during collection.

### Children Involvement

- Children under 16 are not allowed to handle or count money or participate in street collections as collectors.

### Banking Procedures

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- Cash collected must be counted by two unrelated individuals in a secure environment, ideally in the presence of a HARC trustee or fundraising manager.
- Cash must be banked as soon as possible and must not be left unattended, stored in vehicles, or carried on public transport.
- Cash awaiting deposit should be stored in a locked safe or secure location until it can be counted and checked.
- Only trustees or delegated individuals may bank donations, and this should occur after the collection value has been confirmed.

### **Floats and Petty Cash**

- **Issuing Floats:** Cash floats must be signed for by a nominated individual.
- **Expenditure Recording:** Any petty cash expenses must be recorded individually, with receipts retained where possible. If a receipt is unavailable, the recipient must sign to confirm the payment.
- **Separate Handling:** Cash from floats and donations must always be kept separate from personal funds.
- **Recording Donations:** Any donations received into the float during a project must be recorded with details about the donor where possible, to allow for acknowledgment.
- **Surplus Cash:** Any surplus funds from floats must be banked as soon as practicable.

### **Security and Record Keeping**

- Cash must never be left unattended or unsecured.
- All cash handling must be fully documented, ensuring clear records of receipts, expenditures, and bank deposits.

**Reviewed by Joan Jones September 2024.**

**Review Date September 2026**