

The Essex Association of Change Ringers

Founded 1879

President: The Right Reverend the Lord Bishop of Chelmsford



Petty Cash Policy and Procedures

1. Introduction

The Petty Cash Policy and Procedures document was issued on 13 October 2012. It supersedes all other policies and procedures relating to petty cash currently in issue. It should be read in conjunction with the Associations' Expenses Policy.

This Petty Cash Policy and Procedures document is applicable to all trustees and volunteers. Claims without receipts will only be accepted in exceptional circumstances.

2. Petty Cash Policy

Petty Cash may be used to claim reimbursement for small items of incidental expenditure only. The maximum amount that may be claimed through the petty cash system is £20. Other than in exceptional circumstances receipts must be submitted in respect of all claims for reimbursement. All reimbursements will be made at the cost incurred.

Examples of valid reimbursement include:

- Postage and telephone calls on charity business
- Printing, photocopying and stationery (e.g. paper, envelopes and raffle tickets)
- Computer consumables (e.g. printer cartridges, labels, CD/DVD's)
- Trophy engraving
- Condolence cards
- Hire of halls for meetings
- AGM expenses
- Striking competition expenses e.g. judges
- Newsletter expenses
- Essex Course expenses

Examples of payments which are not legitimate trustee or volunteer expenses or payments include:

- payment of hotel accommodation or travel costs for spouses or partners who are not themselves travelling on charity business
- payment of private telephone bills for business unrelated to the charity
- petrol mileage rates above the levels approved by HM Revenue & Customs (HMRC) for claimable expenses

District Treasurers may hold a small amount of petty cash, which may be held back from cash income received from within the District to pay incidental expenses such as postage, photocopying and stationery. On the *Paying in Details* form, District Treasurers should reconcile the amount they have received with the amount they have paid in. The District Treasurer should state any opening cash balance; add the total income, less any expenses and then subtract any closing cash balance. The net amount left is the amount that is paid into the Bank. The Association Treasurer on receipt of the paying in form also reconciles these figures.

In addition the General Secretary, Association Treasurer, Peal Secretary, Report Editor, Bookstall Administrator (who may retain a small cash float) and Essex Ringing Course Administrator may also be in receipt of cash from which they may pay incidental expenses. When paying-in they should follow the procedures outlined above.

The cash balance ("Petty Cash") may be used to claim reimbursement for small items of incidental expenditure only. **The maximum amount that may be claimed through the petty cash system at any one time is £20.** Other than in very exceptional circumstances receipts must be submitted in respect of all claims for reimbursement.

Church expenses and hall hire

The following is applicable to church expenses and hall hire:

- Church expenses (e.g. lighting and heating) may be offset against collections.
- Profit from teas may be offset against hall hire.

3. Procedure

Claims by trustees or volunteers must be submitted to the Association Treasurer on the claim form provided (see Expenses Policy). Supporting receipts must be attached to the form.

It is recognised that there are certain categories of expense where receipts cannot be obtained. Un-receipted expenses may be paid, providing a reasonable explanation is provided for the absence of a receipt.

The Expenses Policy is available from District Treasurers or the Association Treasurer. Claim forms are available from the Association Treasurer in either electronic or paper form. Claim forms will usually be available at the AGM and Management Committee meetings involving trustees. They are also available on our website.

If in any doubt about a claim please seek advice from the Association Treasurer.

Andrew Brewster
Association Treasurer

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