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# St Raphael's Hospice – Cash Handling Policy

**Approved by:** [Finance and Resources Committee]

**Effective from:** [Date]

**Next Review Date:** [Date – normally annual]

**Version:** 1.0

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## 1. Purpose

This policy ensures that all cash received by St Raphael's Hospice is:

- Handled securely and accurately.
  - Properly recorded and banked promptly.
  - Accounted for in line with Charity Commission guidance (CC8: Internal Financial Controls for Charities).
  - Protected against loss, theft, or misuse.
  - In compliance with legal and regulatory requirements, including HMRC rules for Gift Aid.
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## 2. Scope

This policy applies to:

- All staff and volunteers in hospice shops, fundraising teams, events, community fundraising, Orangery and hospice reception and any others who may handle cash as part of their duties.
- All types of cash income, including:
  - Charity shop and other sales
  - Fundraising events and activities
  - Street/bucket collections
  - Hospice-based donation boxes whether in the hospice or elsewhere
  - Cash donations handed in by supporters

Commented [LR1]: Orangery staff

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## 3. Roles & Responsibilities

- **Trustee Board** – approves this policy and monitors compliance via the delegated authority of its Finance and Resources Committee.
- **Joint Chief Executives** – accountable for operational compliance.
- **Head of Supporter Care** – reconciliation of donations bank account

- **Head of Finance** – maintains procedures, reconciles other non-donations bank accounts, trains staff/volunteers.
  - **Managers (Shops, Fundraising, Hospice Services)** – ensure local adherence, oversee cash counts, arrange secure pick-up for banking.
  - **Staff & Volunteers** – follow this policy and report any concerns immediately.
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#### 4. Principles of Cash Handling

1. **Segregation of Duties** – No single person should be responsible for the entire cash process (receipt → counting → recording → banking).
  2. **Dual Control** – Cash should be counted by at least two unrelated individuals, wherever possible, or alternative mitigations should be in place.
  3. **Prompt Banking** – Cash must be banked as soon as practicable, generally through the weekly external security collections each week.
  4. **Secure Storage** – Cash must be kept in a locked cash box/safe until banking.
  5. **Documentation** – Every cash transaction must be supported by a record (till print, signed count sheet, collection log, banking slip).
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#### 5. Charity Shops

- **Tills** – Cash transactions recorded through approved Eproductive till systems.
  - **Floats** – Fixed float levels held; float issued at start of day and reconciled at close.
  - **Daily Reconciliation** – Two people count cash, where possible - or a single person with mitigations – cctv, reconciliation to till etc. Cash total is input to Eproductive and the system highlights discrepancies. Any discrepancy over £5 is advised to HQ for review.
  - **Banking** – Shops to prepare sealed bank deposit bags containing daily cash bags; cash collected and signed out by authorised driver team and signed in to Supporter Care for safe deposit prior to secure weekly collection.
  - **Discrepancies** – Variances over £5 must be reported to the Area Shop Manager and investigated.
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#### 6. Fundraising Events & Activities

- **Cash Float Issue** – Approved in advance, recorded, signed for, and reconciled after event.
- **Collection Points** – Secure containers only (buckets sealed with cable-ties, funeral envelopes, secure cans, all recorded in and out); supervised by staff/volunteers.
- **Event Close** – Cash sealed on-site

- **Transfer** – Delivered directly to Supporter Care Safe by two people, to be counted at appropriate point, ready for weekly secure collection.

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## 7. Bucket / Street Collections

- **Licences & Permissions** – Obtained in advance from relevant local authority or site owner.
- **Collection Buckets/Cans** – Numbered, sealed, tamper-evident; issued and logged on RE NXT.
- **Collectors** – Cans or buckets are recorded in and out, including when a can is swapped for an empty can.
- **Counting** – Undertaken by two unrelated people; total recorded on Collection Count Sheet and signed.
- **Banking** – Cash banked promptly; copy of bank slip attached to NXT batch paperwork and recorded on daily banking sheet.

Commented [LR2]: On RE NXT

Commented [LR3]: NXT batch paperwork and recorded on daily banking spreadsheet

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## 8. Cash Donations (Hospice Premises)

- **Donation Boxes** – Locked, numbered, and sited securely.
- **Emptying** – By two people, recorded on Donation Box Log.
- **One-off Hand-ins** – Received at reception only; it is advisable for staff to issue a receipt, place cash in sealed envelope, record in book and signed out upon transfer to Supporter Care staff for transport to secure safe.

Commented [LR4]: Any donations handed in to anyone should be receipted - White copy to donor, yellow attached to donation for SC use

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## 9. Recording & Reconciliation

- Supporter Care team to reconcile all bankings to collection sheets, or donation logs. Finance team to reconcile to retail till reports.
- Any variances over £20 or repeated smaller discrepancies should be investigated and reported to the Head of Supporter Care.
- Gift Aid declarations to be captured where possible, in line with HMRC guidance.

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## 10. Security Measures

- Cash in transit to be carried discreetly by two-persons internally and by secure courier to the bank.
- Safes must be fixed and kept locked when unattended.
- Access to safes and keys restricted to authorised personnel.

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### **11. Incident Reporting**

- Lost or stolen cash must be reported immediately to the relevant Manager, Finance, and CEO.
- If theft or fraud is suspected, Trustees and the police will be informed.

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### **12. Training & Compliance**

- All staff/volunteers handling cash must complete induction training on this policy.
- Management to provide refresher training annually.
- Compliance spot checks may be undertaken without notice.

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### **13. Review**

This policy will be reviewed annually by the Head of Finance and approved by the Finance and Resources Committee, or sooner if:

- There are significant operational changes.
- Relevant legislation or Charity Commission guidance changes.

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**Approved by:** \_\_\_\_\_ (Chair of Finance and Resources Committee)

**Date:** \_\_\_\_\_