
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

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
 - Lottery cash receipts
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3. Roles & Responsibilities

- **Finance and Resources Committee** – approves this policy and monitors compliance via the delegated authority of its Finance and Resources Committee.

- **Director of Finance (or similar role)** – 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.
 - **Lottery receipts** – Lottery receipts are tilled under the lottery tab and a ticket issued. All receipts are reconciled to the till and a transfer made to the lottery account to reflect this.
 - **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.
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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.
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9. Recording & Reconciliation

- Supporter Care team to reconcile all bankings to collection sheets, lottery records 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. Anti-Money Laundering

- Please see separate anti-money laundering policy
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14. 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: _____