

Treasurer Guidelines



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1. Group Income

For the sake of this document we will refer to Fundraising Groups, Supporter Groups and Individual Fundraisers, however, some groups may prefer to refer to themselves as a Guide Dogs Branch or use a name of their choice for their letterhead

Fundraising Groups

A Fundraising Group is a group of volunteers who raise funds and awareness for Guide Dogs through collections and activities within their community. A Fundraising Group must have a Treasurer and a Coordinator.

Supporter Groups

Some Fundraising Groups may have Supporter Groups attached to them. A supporter group consists of a minimum of two volunteers and have a key lead/coordinator. They work with the Fundraising Groups to raise awareness and raise funds for Guide Dogs.

Individual Fundraiser

An individual fundraiser is a volunteer who raises funds and awareness for Guide Dogs through their local fundraising activities. Some Individual Fundraisers are attached to a fundraising group, however, some are completely independent.

1.1 Types of income

There are three main types of income a Fundraising Group receives:

Monies from Fundraising, including Group collections, donations, and collecting box money. These are paid into Guide Dogs' main account.

Any trading or tombola items ordered through the Fundraising/Supporter Group catalogue. Guide dogs Trading Company Ltd is a separate legal entity. This money has to be banked into the trading account, using the separate trading paying-in book, which is to be used solely for the paying in of trading and tombola income. A separate guide on trading is available from the Trading Department.

Monies not banked by the Fundraising/Supporter Group, but which have been raised by the efforts of the Group members (see Fundraising Group credits, 1.7), for example, legacies and Gift Aid. These will appear in the Branch Credits section on your Fundraising Group Income Statement provided by Guide Dogs.

The bank accounts for income are completely separate from the individual expense accounts that are provided to some Fundraising Groups.

1.2 Cash handling

When you are transporting large amounts of cash to the bank try not to travel unaccompanied. Insurers would expect one person to only carry up to £2500, two people should accompany amounts between £2500 and £5000, three people for between £5000 and £7500, and four for amounts between £7500 and £10,000. Insurers would normally expect amounts of cash exceeding £10,000 to only be carried by professional security companies, because as well as the risk of the theft of cash, there is also the risk of injury to the persons carrying the cash. Try and make your visits to the bank irregular, e.g. not on the same day at the same time each week.

Cash **MUST** be collected, counted and recorded by two unrelated individuals, wherever possible. (Collection boxes **MUST** only be examined and opened by a registered fundraising volunteer and one other responsible person or by an official of a bank).

All cash should be banked as soon as practically possible.

Cash should not be allowed to “accumulate” and there should be arrangements to deposit the cash in a bank or bank night safe.

Check with your bank if they have a ‘Drop and Go’ facility where you will be able to leave the cash in a bank bag and not have to wait for it to be counted there and then.

Any cash kept at home should be limited. Our insurers would expect a safe to be used if the amount of cash exceeds £2000.

If you have any reason to suspect fraud please contact your Mobility Team.

If you have any concerns regarding the banking of monies, or insurance level provisions as part of your normal Fundraising Group activity and prior to larger events please discuss with your Mobility Team or Community Fundraiser

1.3 Insurance

Fundraising/Supporter Group Members and Individual Fundraisers are covered for amounts up to £2000 held in their custody (this is per household).

All cash should be banked at the earliest possibility and within 48 hours or 96 hrs on a bank holiday weekend. If local banking hours make this impossible, then money is to be banked on the first day of the banks opening.

When the amount of money collected is expected to be £2000 or more, an application for additional temporary cover should be made to your local Mobility Team (there will be no additional cost incurred by Guide Dogs). As mentioned in the previous section, insurers expect a safe to be used if the amount of cash exceeds £2000.

1.4 Collecting boxes and Life Size Dogs

The Treasurer must:

- Keep a master copy of where all collecting devices (collecting boxes and life

size dogs) are placed.

- Send a copy of the master list to the local Mobility Team annually (after 31 December).

See Appendices 10 and 11 for example audit forms for static collecting devices.

Please see Appendix 11b for Collecting Box Co-ordinator guidelines

As Fundraising Group Treasurer you may have several Collecting Box Co-ordinators operating as part of the Fundraising Group. As treasurer please ensure that each collecting box co-ordinator provides you with a copy of all receipts issued and any paying in slips used to enable you to reconcile monthly Fundraising Group income. All Collecting Box Co-ordinators must inform you of box location details in order for you as treasurer to provide a full and complete list of all box locations (collecting and life sized dogs) to your Mobility Team.

Please ensure that all Collecting Box Co-ordinators are issuing receipts correctly and completing the paying in slip correctly.

NB Please ensure that all counter top boxes and life size dogs have your local contact details on so that the venues are able to request boxes to be serviced.

1.5 Receipting and recording

There are two kinds of receipt book: the yellow or white book, which is held only by the Treasurer, and the blue or green book, which is for use by Fundraising/Supporter Group Members. **Please note that where we are claiming Gift Aid only the yellow or blue receipt books should be used as the white and green receipts have the old gift aid wording.** The older style white and green receipt books can still be used where gift aid cannot be claimed. Once we have used up all the white and green books only the yellow and blue will be available.

All receipt books need to be made available upon request as required by the Fundraising Group Treasurer or Guide Dogs. Receipt books can be used over multiple financial years. Where possible receipts should be issued at the time of receiving a donation (if in person) or within 5 working days.

1.5.1 Yellow/White receipt books

Treasurers will be issued with one yellow/white receipt book for their use only. **The yellow book only should be used when claiming gift aid.** The white book can be used for receipts where gift aid cannot be claimed.

The Treasurer must:

- Allow 14 days when ordering replacements from your local Mobility Team
- Issue a receipt for all monies received, stating the date received and the sources (see Appendix 8).
- Issue one yellow/white receipt for blue/green receipt(s) with monies handed to you by your fellow Fundraising Group Member.
- If a mistake is made in issuing a receipt:

- Keep the top copy attached to the book.
- Score it through with the word 'cancelled'.
- If a mistake is discovered after a receipt has been issued you must seek advice from your local Mobility Team.

1.5.2 Blue/Green receipt books

Fundraising Group Members who are receiving cash donations can be issued with a blue/green receipt book by the Treasurer. **The Blue receipt book should be used when claiming gift aid.** The green receipt book can be used for receipts where gift aid will not be claimed, e.g. collection box donations. These can be ordered by contacting your local Mobility Team.

The Treasurer must:

- Keep a list of the holders of the receipt books.
- Make sure all blue/green receipts state the amount received and sources of income (see Appendix 3 for a list of income codes).
- Record details of when the income has been banked for Gift Aided receipts.
- Ensure all full receipt books are returned to be kept by the Treasurer as part of the audit process.

Guide Dogs has a printable receipting process available for visually impaired treasurers who use Excel. If you are interested in this please contact Jo Boland on 0118 9838296.

1.5.3 Gift Aid

Gift Aid allows individuals to make tax-free donations to charities if they are UK taxpayers. Since the donor has already paid tax on earnings or capital gains, the charity can claim this tax back from HM Revenue & Customs (HMRC), boosting the value of their donation by a quarter. **Please note: Gift Aid cannot be claimed by groups of people, only individuals may claim for personal donations. When HMRC audit our accounts they generally expect to see round amounts on gift aid receipts. If the amount on the receipt is an odd amount e.g. £23.78 can you please put a few words of explanation on the receipt e.g home coin collection or jam jar collection.**

You can help Guide Dogs claim its share.

In order to claim, we need to obtain a declaration from the donor. You can use any of the following self-supporting tools, available from your local Mobility Team:

- Receipt books. Yellow and blue
- Donation envelopes.
- A4 gift aid forms.

In order to complete the declaration, please follow these steps:

- Ask the donor if they are a UK taxpayer and would like us to Gift Aid their donation. You must ensure that the donor reads (or you read to them) the section on the receipt starting 'please tick this box to confirm...'

- Take the donor's full name, (title, first name and surname) postcode and first line of their address (we need all of this information to claim), and tick the Gift Aid box if they have agreed to the declaration (you may wish to ask the donor to complete these details themselves).
- When the donation has been banked, complete the banking details on the declaration. This will include the date banked, the total on the paying-in slip that included the donation and the Fundraising Group number. This enables us to prove to HMRC that we received the money. We cannot claim gift aid without this information.
- Send the declaration to Finance, Guide Dogs, Burghfield Common, Reading, Berkshire, RG7 3YG. If the receipt book has been used, the third copy of the Blue, or second copy of the Yellow receipt will need to be sent, depending on which book the original was issued from, and must always be a copy of the original receipt issued to the donor, not the consolidated receipt issued by the Treasurer. It is more than acceptable to send several declarations at one time.
- Although HMRC only requires one declaration per donor, our internal processes currently require a new declaration for each donation made via a Fundraising Group (even if the donor has already completed one). The process is the same for all types of form including Gift Aid envelopes. Examples of all of these are contained in Appendices 12a, 12b and 12c. You should always discard old versions of the receipts, envelopes and declarations when new versions are issued. This is because HMRC may require changes to the wording used from time to time as the regulations change.

1.6 Paying in

Fundraising Group income, with the exception of trading, Gift Aid, legacies, and CAF Vouchers must be banked directly into the Fundraising Group income account, using the paying in book provided. The only exception to this is when groups have been set up to use the Post Office – see note below.

Under no circumstances should Guide Dogs income be paid into a non Guide Dogs account.

Additional paying-in books can be provided on request to other Fundraising Group Members, collecting box coordinators and supporter groups. New books need to be ordered from the local Mobility Team.

The Treasurer should:

- Keep a record of everyone who holds a paying-in book within the Fundraising Group network.
- Ensure all paying in book holders adhere to Guide Dogs cash handling, insurance and the paying in of income procedures.
- Make sure a copy of each paying-in slip used is returned to the Treasurer as soon as money is paid in.
- Ensure income is banked using the correct codes on the paying-in slip. (A list of codes and definitions we would like you to use is shown in Appendix 3.)
- Please see Appendix 2 for an example of a correctly filled in paying-in slip and instructions.

Guide Dogs has a printable paying in process available for visually impaired treasurers who use Excel. If you are interested in this please contact Jo Boland on 0118 9838296.

The Post Office

Where possible all income should be paid into a local branch of Barclays Bank. Where this is not possible we are able to use the Post Office by arrangement. If you are having difficulties banking with Barclays and would like to use the Post Office please contact Jo Boland jo.boland@guidedogs.org.uk. Please note that this must be arranged in advance as it requires us to use a different process, bank account and paying in book.

1.7 Fundraising/Supporter Group credits

Monies not banked by the Fundraising Group, but which have been raised by the efforts of the Fundraising Group Members will appear in the Branch Credits section of your Fundraising Group income statement provided by Guide Dogs.

Please contact your local Mobility Team if you need credits for income sources not listed here.

1.7.1 Gift Aid

Gift Aid will be automatically credited back to your Fundraising Group once the gift aid declaration has been processed by Guide Dogs.

1.7.2 Legacies

Your Fundraising Group will receive automatic credits for any legacies that have been left to your area. Any legacy cheque received by a Fundraising Group must be sent to your local Mobility Team. Legacy income is recorded and credited separately from donations. Please notify your local Mobility Team that you are forwarding the legacy cheque.

1.7.3 CAF Vouchers

CAF is an abbreviation for Charities Aid Foundation. The foundation was set up to provide an easy way for both individuals and companies to make tax-free donations to charities. Donors set up a deposit account with CAF; they are then provided with vouchers that they can use to make their donations.

CAF Vouchers must be forwarded to your local Mobility Team, who will ensure they are sent to the Income Team at Hillfields to process. NB CAF vouchers will appear on your Fundraising Group statement as a Fundraising Group credit.

1.8 Statement of Fundraising Group Income

You will receive your Statement of Fundraising Group Income approximately the 10th working day (for December the 16th working day) of the month by email, posted copies will take a couple of additional days to arrive as they are sent from your local Mobility Team.

- If you do not receive your Fundraising Group statement please contact your local Mobility team.
- You will receive a copy of your Statement of Fundraising Group Income even if no monies have been paid in during that month.
- On receipt of your Statement of Fundraising Group Income you must ensure that you check off all the income that has been banked by everyone in the Fundraising Group to make sure that it appears. Income banked during the last few days of each month may not show on your monthly statement until the month after. If missing income does not appear in the following month please contact your local Mobility Team. Monies received in December must be banked by the date specified by Income Processing which will be different each year depending when Christmas falls. Any funds banked after this may not appear on your statement until the following financial year.
- Statements are available by both email and post (upon request)
- See Appendices 1a and 1b for example statements.

As part of our insurance requirements a duplicate Fundraising Group statement will be sent (preferably by email) to a secondary independent (not related) Fundraising Group member. The duplicate Fundraising Group statement is for information purposes only, but provides other Fundraising Group members with financial information which can be shared with the Fundraising Group at meetings in the absence of the treasurer for times of illness and/or holidays.

1.9 Auditing of accounts

Guide Dogs' financial year ends on 31 December. Fundraising Group accounts will be audited as part of the national Guide Dogs annual audit. Fundraising Group Treasurers must check and sign the final end of year statement to confirm that it is an accurate record

of the accounts and return this to Guide Dogs no later than the end of February please post or email your statements to your local Mobility Team.

A sample of Fundraising Groups will be chosen at random to have more detailed audits. You will be notified by your local Mobility Team if your Fundraising Group has been selected and given further instructions. Please note that any member of Guide Dogs can request to see copies of treasurers and Fundraising Group paperwork.

The following must be kept for a minimum of six years:

- All bank statements and cheque books from the float account.
- All used or partly used receipt books.
- All paying-in books.

1.10 Guide Dogs Anti Bribery Policy

In line with current legislation and the Bribery Act 2010, Guide Dogs has an anti-bribery policy in place. Bribery is the accepting of gifts, money, hospitality or other favours in return for providing something of value to the person offering the bribe. Under no circumstances should a Guide Dogs volunteer accept, request or offer any financial or other reward (gifts in kind) in return for personal gain. If you have any questions or concerns about Guide Dogs anti-bribery policy, please contact your Community Fundraiser.

Gifts to Individuals

From time to time you may be offered items of value in connection with your volunteering. This could be a small item or something of considerable value. Other than “token” gifts such as advertising merchandise given by suppliers which amount to £5 or less (for example, branded pens, mugs, confectionery etc), all gifts, however small, must be reported to your Community Fundraiser. No gifts to the value of more than £50 may be accepted. If a gift is offered of more than £50 and refused, it must still be reported to your Community Fundraiser.

Under no circumstances can gifts of cash be accepted of any amount (this does not include vouchers which can be accepted up to a value of £50).

Hospitality

The Bribery Act 2010 does not prohibit reasonable hospitality. From time to time customers, suppliers or other persons may invite a volunteer to a hospitality event. All such invitations must be reported to your Community Fundraiser whose prior permission must be sought before the invitation is accepted whose decision shall be final.

1.11 Whistle blowing

Volunteers, like our staff, are encouraged to speak up about any genuine concerns they have about malpractice and financial irregularities within Guide Dogs. Guide Dogs is committed to developing a culture of openness and has a policy and procedure to allow the airing of genuine concerns about suspected malpractice in a safe and supportive way.

The Whistle blowing policy and procedure which complies with the requirements of the Public Disclosure Act 1998 is bound by the following guiding principles: the person raising the concern will not be victimised for doing so; victimisation of whistle blowers will be treated as a serious matter that may lead to disciplinary action that may include dismissal; Guide Dogs will not attempt to conceal evidence of poor or unacceptable practice; and Guide Dogs will liaise with relevant outside agencies relevant to investigating allegations of malpractice

Please discuss any concerns with your Community Fundraiser who can provide you with more information on our Whistle blowing policy and procedure.

This process can also be used to alert Guide Dogs to concerns about suspected fraud and/or irregularities. Any suspicion of fraud or financial irregularities will be treated seriously and will be investigated. If you become aware of a suspected fraud or irregularity:

- Record your concerns immediately i.e. make a note of all relevant information, for example, the details of phone or other conversations, the date, the time and the names of anyone involved:
- Report the matter immediately to an appropriate person who may be your Community Fundraiser who will in turn report to their Mobility Team Manager and Community Fundraising Business Partner. If you do not feel able to approach your Community Fundraiser or Mobility Team Manager, then report it direct to a member of our Anti –Fraud and Criminal Activity Team (AFCAT).

The Anti Fraud/Criminal Activity Team (AFCAT) regularly meets to consider and investigate any suspected criminal activity, and any matters arising from disclosures under the Guide Dogs Fraud Prevention Policy and any other actual or suspected fraud, theft, loss of funds or property.

To contact the AFCAT team please call your local Mobility Team office, Central Office (0118 983 5555) or email AFCAT direct at afcat@guidedogs.org.uk

1.12 Restricted funds

Sometimes an organisation gives a donation on the understanding that the money will be restricted to pay for a certain item, if this is the case we will need to ensure that the money is clearly identified as it will need to be shown in the main Guide Dog accounts. If you do receive a donation from an organisation to pay for some equipment for the Fundraising Group or if you are intending to apply for funds from a group/organisation who is offering to meet the costs of equipment or putting on an event, we will need to check that the fund is not a Trust that could be receiving an application from our central team. In all these circumstances please contact your mobility team or community fundraiser prior to banking the income, under no circumstances should any money be paid in to your Fundraising Group expense account - this is purely an expenditure account and cannot be used to bank income.

2. Fundraising Group Expenditure

Most fundraising groups will use the Group Expense claim form to claim expenses. More active groups may hold a Guide Dogs float account.

2.1 Group Expense Claim Form (reimbursement of out of pocket expenses)

Most Fundraising Groups/Supporter Groups and Individual Fundraisers will claim for expenses using the Group Expense Claim form.

Once completed the expense form should be submitted together with the relevant receipts and sent to your local Mobility Team for authorisation. Reimbursements are then paid directly into the volunteer's bank account.

Group Expense Claim Form – (payment of advance)

This method allows us to pay Fundraising Group members an advance directly into their bank account for any forthcoming expenditure. Receipts are then provided after the event has taken place. If more money is requested than used the excess should be returned to Guide Dogs Finance Office, Hillfields, Burghfield Common, Reading, RG7 3YG with a covering note.

The Group Expenses Claim Form is to be used to claim expenses relating to the Fundraising Group only. For any other expenses (e.g. volunteer driver expenses), the general volunteer expenses claim form should be used.

The Group Expense Claim Form can be used to claim out of pocket expenses or to arrange an advance payment. (See appendix 7a)

2.2 Fundraising Group float accounts

Some of our established Fundraising Groups may have access to a bank account, known as the float account. Float accounts must only be set up by Guide Dogs and not by the Treasurer. Please note: Only Fundraising Groups who have regular expenditure will have access to a float account, Supporter Groups, Individual Fundraisers and Fundraising Groups with minimal expenditure can use the Group Expense Claim Form (see appendix 7a) When the float account is ready to be activated, we will write to the treasurer asking them to return a signature slip to enable them to sign on the account. The only form signed by the Treasurer for the bank is the signature form. Treasurers are not permitted to sign any bank mandates requested by the bank.

The Treasurer is usually the only person authorised to use the float account, although in some instances there may be more than one signatory. The account comes with a cheque book. This account must only be used to pay Fundraising Group expenses; no income is to be paid into this account.

2.2.1 Float account limits

New Fundraising Groups will be able to claim expenses via the Group Expense Claim Form, however, if the Group becomes more active we may suggest we set up a float account. Treasurers should agree with their local Mobility Team a level for the float account. This will be based on how 'active' the Fundraising Group is. The average level is around £150, however, this can vary depending on how active the group is.

Guide Dogs does not authorise overdraft facilities for Fundraising Group float accounts, and if the account becomes overdrawn Guide Dogs will be charged a fee and the cheque will not be honoured. If you find that the Fundraising Group's activity levels have increased and that you require your float account level to be increased, please contact your local Mobility Team to discuss this with them.

Note: Banks will make any accounts that have not been used for 12 months dormant so please ensure reimbursement forms are submitted regularly. The float account is made available to groups to pay for minor expenses such as room hire, postage and mileage and we want to ensure that the funds are available to you to pay these out of pocket expenses. Some of our volunteers would not be able to afford to cover out of pocket expenses so it's important that expenses can be paid if needed in line with our volunteer expenses policy.

2.2.2 Float account cheque books

- Cheque books for the float account will be issued to the Treasurer. When there is a change of treasurer the cheque book can be passed on to the new treasurer, however, the float account must be balanced first.
- All new bank mandates will be set up so that Treasurers can only sign cheques to a maximum of £250 or the amount available in the bank account, subject to float account limits. Expenditure over this amount should be paid directly to the supplier by Guide Dogs.
- Cheque books must be kept in a secure place to avoid theft of the book or individual cheques. A secure place is a locked drawer, cupboard, safe or strong box that only the Treasurer has access to.
- Cheques must not be pre-signed without filling in the payee details.
- Cheques must only be used for Fundraising Group expenses.

2.2.3 Reimbursement of float accounts

Guide Dogs will top up funds to the pre-agreed spending limit on receipt of the Treasurer's expense claims. Expense claims for the reimbursement of float accounts need to be filed regularly to stop the account going overdrawn.

- Original receipts or vouchers must be attached to the form (photocopies are not acceptable).
- If a receipt is unobtainable, then the float account cheque number should be written on the claim reimbursement form.
- If an expenditure payment is refunded directly to you, i.e. the cheque returned
- after a cancelled event, please contact your local Mobility Team, please do not bank the cheque.
- Claims for reimbursement need to be made each year by 30th November for each financial year using the Fundraising Group Direct Payment Form. A minimum of one claim must be made per year if monies have been spent. See Appendix 6.

- Please allow at least 21 days' processing time for the reimbursement claim to be paid into the float account.
- If you get bank interest credited to the float account it should be deducted from claims in order to ensure that the float account is maintained at the correct level.
- Notification that the monies have been paid in is available by letter or email.

2.2.4 Amending and closing accounts

Any amendments or changes to the Fundraising Group float account need to be approved and processed through your local Mobility Team.

These include:

- Address changes.
- Signatory changes.
- Account closure requests.

2.3 Cash floats

It is possible to set up a cash float for the convenient purchase of smaller items such as stamps and postage and for use at shows etc.

The Treasurer must:

- Nominate a Fundraising Group Member to be the responsible cash float holder.
- Gain the Fundraising Group Officer's approval.
- Gain receipts for each item purchased.
- Submit itemised lists of expenditure with receipts attached.

The float holder must submit itemised lists of expenditure with receipts attached in order to have the float topped up.

See Appendix 4 for expense guidelines, and Appendix 5 for a sample Individual Claim Form.

2.4 Reimbursement of Fundraising/Supporter Group Members' expenses

If the Fundraising Group holds a float account the Treasurer is responsible for the payment of Fundraising/Supporter Group expenses to Fundraising/Supporter Group Members. All expenses must be presented to the Treasurer within three months of incurring them, and be accompanied by a valid receipt where appropriate. Expenses incurred by Treasurers must be signed as approved by another Fundraising Group Officer before being paid. Where Fundraising Group officials are related the treasurer must ensure that approval and signatures for expenses are sought from the local Mobility Team.

An Individual Claim Form should be completed and receipts attached.

See Appendix 4 for expense guidelines, and Appendix 5 for a sample Individual Claim Form.

Treasurers should encourage members to cash cheques promptly.

Note: The Fundraising Group Expense form and the Fundraising Float account should be used for expenses incurred relating to Fundraising Income only. If a group member has incurred expenses for Guide Dogs work outside of the Fundraising Group they should complete a Volunteer Expenses form.

2.5 Direct Payment to Supplier

A pre-arrangement can be made for expenses to be paid directly by Guide Dogs, for example large shows often require a payment that is higher than your limit and Guide Dogs can arrange to pay these fees direct to the show by cheque or direct payment. Please contact the local Mobility Team who will organise this for you. See Appendix 7 for Fundraising Group Expenses Direct Payment to Supplier forms. NB A copy invoice will need to be sent to the local Mobility Team as part of the payment process.

2.6 Change of Treasurer

Please contact your local Mobility Team.

2.7 Visually Impaired Treasurers

We have a range of information to support visually impaired treasurers and Collecting Box Co-ordinators we have specific visually impaired guidelines to support any variants to our processes outlined in the treasures guidelines. For further information about our visually impaired specific items please contact your Community Fundraiser in the first instance.

2.8 Treasurer Training

If you feel you require future training or support please contact your mobility team.

2.9 GDPR

All Volunteers will receive Essential Guidance on GDPR. Volunteers who hold and process data, which includes Branch Treasurers, will receive a further, short GDPR training module. If you have any concerns and questions, please contact your Community Fundraiser/Community Fundraising Development Officer. Your Community Fundraiser/Community Fundraising Development Officer will work with you to do an annual audit of the information your group hold. Further Information can be found on the Volunteer Information Point.

Appendix 1a

Example Statement of Income

Hull

BRA286

For the month of September 2018

	<u>September 2018</u>	<u>YTD - September 2018</u>
<u>Income Banked</u>		
General Donations	87.00	443.24
In Memory	0.00	70.00
Name A Puppy	0.00	0.00
Merchandise - suggested donation	0.00	0.00
Floor Box	482.98	9,933.28
Counter Box	812.60	2,536.55
Collections	471.44	7,356.79
Fundraise 4 Us	0.00	0.00
Non-Core Fundraising Income	0.00	0.00
Sports & Challenges	0.00	0.00
Dogs Unite	0.00	0.00
Social Events Donations	0.00	0.00
Trusts & Foundations	0.00	0.00
Sponsor A Puppy	5.00	45.00
Sponsor A Puppy at School	0.00	0.00
Total Income Banked	1,859.02	20,384.86
<u>Trading Banked</u>		
Trading Sales	0.00	14.00
Tombola Sales	0.00	0.00
Total Trading Income	0.00	14.00
Total Income Banked By Branch	1,859.02	20,398.86
Cost of Sales Trading 40% of sales	0.00	-5.60
Cost of Sales Tombola 23% of sales	0.00	0.00
Total Cost of Sales	0.00	-5.60
Non Taxable Staff Amenities	0.00	0.00
Staff Travel Mileage	0.00	0.00
Volunteer Mileage	0.00	0.00
Branch Expenses	0.00	-126.00
Total Reimbursement Expenses	0.00	-126.00
Net Branch Income / (Expenditure)	1,859.02	20,267.26
<u>Branch Credits</u>		
Gift Aid	1.25	73.75
Branch Credits	0.00	0.00
Total Branch Credits and Gift Aid	1.25	73.75
Total Gross Branch Income	1,860.27	20,341.01

Appendix 1b

Example Statement of Income page two – Transactions

Hull		BRA286		
		For the Month of September 2018		
<u>Account</u>	<u>Finance Code Reference Only</u>	<u>Date</u>	<u>Amount</u>	
General Donations	189402GEN PI9 DONATION Hull & District	25/09/2018	87.00	
	General Donations	Total	87.00	
Gift Aid	Gift Aid claim 200	02/10/2018	1.25	
	Gift Aid	Total	1.25	
Floor Box	188654GEN PI4092018 COLBOXLS Hull & District	04/09/2018	26.12	
Floor Box	188658GEN PI6092018 COLBOXLS Hull & District	06/09/2018	141.16	
Floor Box	188660GEN PI10092018 COLBOXLS Hull & District	10/09/2018	55.80	
Floor Box	188660GEN PI10092018 COLBOXLS Hull & District	10/09/2018	134.90	
Floor Box	189055GEN PI9 COLBOXLS Hull & District	14/09/2018	125.00	
	Floor Box (LSZB)	Total	482.98	
Counter Box	188654GEN PI4092018 COLBOX Hull & District	04/09/2018	64.68	
Counter Box	188654GEN PI4092018 COLBOX Hull & District	04/09/2018	235.47	
Counter Box	188658GEN PI6092018 COLBOX Hull & District	06/09/2018	203.28	
Counter Box	188658GEN PI6092018 COLBOX Hull & District	06/09/2018	52.09	
Counter Box	189075GEN PI9 COLBOX Hull & District	17/09/2018	55.24	
Counter Box C6	189318GEN PI9 COLBOX Hull & District	21/09/2018	201.84	
	Counter Box (CTBB)	Total	812.60	
Collections	189002GEN PI9 COLH&B Hull & District	06/09/2018	471.44	
	Collections	Total	471.44	
Sponsor A Puppy	187950DD	29/08/2018	5.00	
	Sponsor A Puppy	Total	5.00	
Trading Sales		Total	-	
Tombola Sales		Total	-	

Note : the date is the date processed at Central office, not the date the income was banked

Appendix 2

Example Paying-In Slip and completion guidelines

Wigan & District Fundraising Group has paid in monies using the paying-in slips. They had:

For Account of GDBA COLL AC
795 - Wigan & District Branch

Cheques etc. for collection included in total credit of £ 327.02

To be retained by receiving bank
83486125

paid in date 16.2.18

Mr Smith	100	00	brought forward	100	00
Carried forward	100	00	Carried forward	100	00

E2 Coin

E1 Coin

50p

20p

10p

5p

2p

1p

TOTAL COIN

37 02

ABC

bank giro credit

Date

Cashier's stamp

Paid in by A. Brown

Barclays Automated Bulk Credit Clearing

Account GDBA COLL AC
795 - Wigan & District Branch

Donation 150.00

Floor Box

Counter Box 37.02

Collection

NAP E

Other 140.00 IN MEMORY

25-15-21

83486125

78

Notes £50/£20

Notes £10

Notes £5

Notes 5p

Total Coin

Total Cash

Total Chgs

£ 327.02

Please do not write or mark below this line or fold this voucher

0000007950411 25015211 83486125 78

- £150.00 in donations (DONB) – £100 was a cheque from Mr Smith.
- £37.02 from a counter top box that had been emptied (CTBB).
- £140.00 donation from In Memory (IN Memory).

Please ensure that on completing your paying-in slip you:

1. Insert the date.
2. Write your name or initials clearly in the "paid in by" section.

3. Break down the monies into the correct codes and write the income next to the code. Note income paid in under “other” – the donation amount (£140) is written on the line and the code is written next to it. Please always ensure that you enter the income and the income code on all ‘other’ income entries.
4. List the details for the cheques that you are paying in.
5. List the breakdown of the coins you have collected. This will enable you to cross-check monies paid in and identify any mistakes more easily.
6. List notes, coins and cheques.
7. Total figure – please double-check that the income breakdown on the allocated codes equals that of your total income.
8. Write the number of cheques included with the paying-in slip.
9. Insert the total amount of monies to be paid in (this should be the same amount as the total figure listed under point 7 above).

Appendix 3

Definition of Codes

Coding of Income

The coding of income is really important for guide dogs as an organisation. It allows us to monitor the different income streams and use the information for long term financial planning. We really appreciate your help and support with the coding of income.

Definition of Codes

Code	Definition	Description
Donation	Donation	General monies donated – not for any specific fundraising product/initiative as listed below
Counter Box	Counter Top Boxes	Static counter top boxes left in outlets (permanent situ)
Floor Box	Life Size Dogs	Large static life sized boxes in permanent situ
Collection	Collections	All monies raised using buckets/boxes at a collection (includes street collections, supermarket collections, meet Guide Dogs events etc.)
NAP	Name a Puppy (add a reference number)	Name a Puppy (add in reference number and if School NAP write School)
Other	Income	Please note that for all codes listed below you will need to write the relevant income code on the bottom half of the paying in slip
FR4US	Fundraising For Us	Fundraise for Us. Monies raised by an individual or group (not organised by the fundraising group) through an event or /activity eg dinner party, sponsored activity etc.
Tea Party	Tea Party	Monies raised through a tea party/coffee morning
SAP @ SCHOOL	Sponsor a Puppy	Monies raised by a school & Youth groups towards a School Sponsor a Puppy (add in School name)
Schools	Schools donations	School donations. All monies raised/donated by schools excluding those who are working towards a target to name or sponsor a class of pups
SPEAKER	Speaker	A donation given to a Guide Dogs speaker – not for any specific fundraising product/initiative and doesn't fall in any other category
IN MEMORY	In Memory	Donation given in loving memory or in lieu of flowers
Name of Event	Sports & Challenge Events	Income from national sports & challenge events (add in event name and reference number)
TRIBUTE	Tribute Fund	Monies being raised towards a "Tribute Fund" in memory of a loved one (add in reference number)

FUNDRAISING GROUP EVENT	FUNDRAISING GROUP EVENT	Activity organised by the Fundraising Group excluding Fundraising for us
----------------------------	-------------------------------	---

Additional Notes:

Reference codes for Name a Puppy, Tribute Funds are available from your mobility team. SAP@School donations write the code and school name on the paying in slip and fill out the School Sponsor A Puppy activation form and send to supporter care address on the form.

All sponsor forms received by the Fundraising Group should be returned to the local Mobility Team.

Sports and Challenge Events please write the event name and participants ID on the paying in slip under the “other amount” so that the income can be correctly recorded on their donor record. It is imperative that this is followed as each participant agrees to raise a minimum sponsorship target and the information provided on the paying in slip will ensure that they are officially thanked and then removed from any income chasing activity. Please note that if any Fundraising Group mistakenly omits to include any of these details when paying in income please contact your mobility team with the correct break down of income as soon as possible.

We may also need to issue additional codes when we secure national accounts. This is to ensure that we can keep an accurate record of the income that the company/organisation has raised so that we can celebrate the success of the partnership and hopefully secure new ones.

Appendix 4

Expense Guidelines –

Volunteer Expense Policy

Guide Dogs values the work carried out by volunteers and believes volunteers should not be out of pocket through their volunteering activities with Guide Dogs, except where travel costs are agreed to be part of the voluntary contribution to the charity.

This expense policy applies to all Guide Dogs registered volunteers.

Main High Level Principles

- Expenses being claimed for must have been genuinely incurred for business purposes.
- Volunteers who intend to claim expenses must have them agreed with their line manager prior to their being incurred.
- Claims should be submitted on a regular basis and within the relevant financial year (January to December).
- Volunteers claiming in excess of £20 per month should be reimbursed where possible via BACS payment directly into nominated bank or building society account. Where necessary, expenses may be paid in advance.
- A valid receipt (preferably a VAT receipt) must accompany every expense claim. Credit card slips are not acceptable as proof of payment unless they are one and the same as a detailed receipt showing purchases.
- All necessary dog food, veterinary costs and equipment necessary to volunteering activity will be supplied and paid for by Guide Dogs.
- Telephone, postage, and other pre-agreed expenses necessary to the volunteering activity will be reimbursed if supported by appropriate receipts.
- With line manager approval, any travel to and from the place of a volunteering activity where not part of the voluntary contribution will be reimbursed.
- All public travel will be reimbursed at standard class for rail / coach fare and economy class for air fare. Drivers using their own vehicle will be reimbursed at the standard mileage rate for volunteers.
- Food / beverages and accommodation necessary when volunteering activity takes place outside the normal geographical area, subject to prior agreement with a line manager and a minimum time commitment, will be reimbursed up to the limits in line with rates applicable to staff.

Other Relevant Details


Volunteer expenses should be built into all funding applications and budgets as part of the regular costs of a volunteer programme.

References and Related Documents

Further details of the expenses policy can be found on the Guide Dogs Extranet.

Appendix 5

Sample Individual Claim Form (for use by groups who hold a float account)

The Guide Dogs for the Blind Association - Individual Claim Form					
Fundraising Group name:					
Fundraising Group number:					
Name of Group Member:					
Date of claim:					
				Registered charity in England and Wales (209617) and Scotland (SC38979)	
Details	Date expense incurred	Journey from	Journey to	Total no. miles	£
Printing & stationery					
Postage					
Telephone					
Hire of halls					
Advertising					
Miscellaneous					
Travelling expenses*					
Total expenses					
*Please complete journey details and mileage total for travelling expenses: allow 40 pence per mile for the first 10,000 and 25 pence thereafter.					
Fundraising/Supporter Group Members signature					
Treasurer's signature					
Treasurer's use:	Cheque number:	Date paid:			

This form is relevant for Groups who hold a float account only.

This form has been created in Excel; the example shown above is smaller than the 'real thing', which is available in the fundraising section on the volunteer extranet or from your local Mobility Team printed and email versions are available.

Appendix 6

Sample Reimbursement of Fundraising Group Float Account form (for use by groups who hold a float account)

The Guide Dogs for the Blind Association
Claim for Reimbursement of Branch Float Account



Section 1			
Branch:		Number:	
Period Covered From:		To:	

Section 2 How Spent		
Description	Details/Comments	Amount
Postage		£
Telephone		£
Printing		£
Stationery		£
Hire of Hall		£
Mileage/travel		£
Other Expenses		£
Deduct Bank interest paid into account		£
Total Expenses		£

Section 3 Reconciliation	
Total amount claimed	£
Cash float held	£
Cash in branch float account	£
Total Float	£

Section 4	
Original receipts or vouchers must be attached and should be obtained at the time of expenditure. Please keep a photocopy for your records.	
I certify that the above expenses have been properly incurred by the above branch.	
Treasurer's Name (print)	Signature
Date:	


Section 5 Authorisation – Mobility Team Support Supervisor			
BSM Signature	Login	Date	
For Accounts Use Only			
Project Code	Expense Code	Period	

Registered charity in England and Wales (209617) and in Scotland (SC038979)
Version 2: Issued by Financial Control Dec11

This form has been created in Word; the 'real thing' is available in the fundraising section on the volunteer extranet or from your local Mobility Team to complete online or print off and fill in.

Appendix 7

Sample Fundraising Group Direct Payment Form (For use by all groups)


The Guide Dogs for the Blind Association Fundraising Expense Form for Direct Payment to Supplier		
Name of Fundraising Group		
Fundraising Group number		
Payment amount NET		
VAT		
Total Payment		
Supplier name		
Address		
Address		
Address		
Post Code		
Treasurers email address		
Remittance Advice to go to		
Reason for expenditure		
Date of event (if app)		
Bank Account (if to be paid direct)		
Sort Code		
Delivery address for cheque		
Name		
Address		
Address		
Address		
Address		
Signed		
Print name		
Date		
Send form to your local Mobility Centre for processing		
Office use		
Date received		
Sent to Finance Payment Centre		

Registered charity in England and Wales (209617) and in Scotland (SC038979)

This form has been created in Excel; the 'real thing' is available in the fundraising section on the volunteer extranet or from your local Mobility Team to complete online or print off and fill in.

Appendix 7a

Sample Group Expense Claim Form (for use by Groups who do not hold a float account)



Guide Dogs for the Blind
Group Expense Claim Form / Advance Version 1.1

Once completed send to your local mobility team with receipts attached. Only authorised form are to be sent to expenses@guidedogs.org.uk with scanned receipts

If requesting an Advance to carry out your duties please complete row 40 of the claim form (highlighted in yellow at bottom of form) and send through the approval route. You need to submit the claim form to cover the advance within a month of the event.

I declare that the above expense have been incurred wholly, exclusively and necessarily for the purpose of carrying out my Fundraising Group duties and have not been claimed previously. Any monies owed to other member of the group from this form will be paid back to them. Please submit your claims in a timely manner. Reimbursements can only be claimed up till 3 months from date of expense.

Name of claimant	Bank Account Number (if new or changed)	Volunteer ID Number	
Address	Sort Code (if new or changed)	Date of Last Expense	00/01/1900
E-Mail Address			
Signature of claimant (if sending via post)			
Fundraising Group Name			
Fundraising Group Number			

GD&A Authorised By

Login ID
Date

Signature (if sending by post)

Date

Receipt #	Date	Description	Date of Event dd/mm/yy	Receipt Attached Y/N (if no reason in description)	Account	Project	Cost Centre	Line Total Amount
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
Advance				N				
Totals								£ 0.00

Appendix 8

Example completed book receipts

Example 8a Yellow receipt

Receipt No. Y 26451
Received from:
Mr/Mrs/Miss/Ms MISS
Forename/initial A
Surname SMITH Box No. _____
Address 18 The Crescent,
Somewhere Postcode XY3 9ZB
Thank you for your kind donation of £ 12.50



giftaid it Make your gift go further, at no cost to you. As long as you are a UK taxpayer*, Guide Dogs can reclaim 25p of Gift Aid for every £1 you donate.

☒ Please tick to claim Gift Aid on this donation.

*I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all my donations to all charities and CASCs in that tax year it is my responsibility to pay any difference. I understand that taxes such as VAT and council tax do not qualify.

Please let us know if you no longer pay sufficient tax on your income and/or capital gains, if you want to cancel this declaration or if your name or home address changes. Thank you.

Signature Guide dogs Date 16/2/17

Guide Dogs is a working name of Guide Dogs for the Blind Association. Registered office: Hillfields, Burchfield Common, Reading, RG7 3PG. A company limited by guarantee registered in England and Wales (291646) and a charity registered in England and Wales (207617) and Scotland (SC035799) 8539 01/16 v04/2016

t: 0118 983 5555 e: guidedogs@guidedogs.org.uk

Fundraising group only)

Fundraising group Group Name No. 123

Date banked 17/2/17 Part of £ 600.53 banked

Example 8b blue Receipt from Fundraising Group Official

Receipt No. B 25101

Received from:

Mr/Mrs/Miss/Ms MISS

Forename/initial A

Surname SMITH Box No.

Address 18 The Crescent,

Somewhere Postcode XY3 92B

Thank you for your kind donation of £ 12.50



giftaid it Make your gift go further, at no cost to you. As long as you are a UK taxpayer*, Guide Dogs can reclaim 25p of Gift Aid for every £1 you donate.

☒ Please tick to claim Gift Aid on this donation.

*I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all my donations to all charities and CASCs in that tax year it is my responsibility to pay any difference. I understand that taxes such as VAT and council tax do not qualify.

Please let us know if you no longer pay sufficient tax on your income and/or capital gains, if you want to cancel this declaration or if your name or home address changes. Thank you.

Signature Guide Dogs Date 16/2/17

Guide Dogs is a working name of Guide Dogs for the Blind Association. Registered office: Hillfields, Burghfield Common, Reading, RG7 3YG. A company limited by guarantee registered in England and Wales (291646) and a charity registered in England and Wales (209617) and Scotland (SC038979) 8539 01/16 v04/2016

t: 0118 983 5555 e: guidedogs@guidedogs.org.uk

(Fundraising group only)

Fundraising group Group Name No. 123

Date banked 17/2/17 Part of £ 12.50 banked

Example 8c yellow receipt to Fundraising Group Official from Treasurer

Receipt No. Y 26451
 Received from: 3 receipts B25101
 Mr/Mrs/Miss/Ms MR B25102
B25103 
 Forename/initial Grap
 Surname official Box No. _____
 Address _____
 Postcode _____
 Thank you for your kind donation of £ 101.24

giftaid it **Make your gift go further, at no cost to you. As long as you are a UK taxpayer*, Guide Dogs can reclaim 25p of Gift Aid for every £1 you donate.**

☐ Please tick to claim Gift Aid on this donation.

*I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all my donations to all charities and CASCs in that tax year it is my responsibility to pay any difference. I understand that taxes such as VAT and council tax do not qualify.

Please let us know if you no longer pay sufficient tax on your income and/or capital gains, if you want to cancel this declaration or if your name or home address changes. Thank you.

Signature Guide dogs Date 16/2/17
Guide Dogs is a working name of Guide Dogs for the Blind Association. Registered office: Hillesley, Burghfield Common, Reading, RG7 3TG. A company limited by guarantee registered in England and Wales (291646) and a charity registered in England and Wales (209617) and Scotland (SC039979) 8639 01/16 v04/2016
 t: 0118 983 5555 e: guidedogs@guidedogs.org.uk
 (Fundraising group only)
 Fundraising group Grap name No. 123
 Date banked 17/2/17 Part of £ 101.24 banked

Appendix 9

Receipt book cycles

Yellow/White receipt donation cycle

1. Donation received by Treasurer.
2. Treasurer issues the top copy yellow/white receipt to the donor.
3. Treasurer retains the second and third yellow/white receipt unless the donation has been Gift Aided.
4. If the donation has been Gift Aided, remove the second copy of the Yellow receipt and send to Finance, Guide Dogs, Hillfields, Burghfield Common, Reading, Berkshire, RG7 3YG. The third copy of the white receipt stays in the book.

Blue/Green receipt donation cycle

1. Donation made to Fundraising Group Member.
2. Fundraising Group Member gives first green receipt to donor.
3. Fundraising Group Member gives second blue/green receipt to Treasurer. If the donor has ticked Gift Aid, then the Fundraising Group Member also gives the third blue receipt to the Treasurer.
4. Treasurer issues Fundraising Group Member with yellow/white receipt for blue/green receipts.
5. Treasurer files the second blue/green receipt and forwards the third blue receipt to Finance, Guide Dogs, Hillfields, Burghfield Common, Reading, Berkshire, RG7 3YG.

Appendix 10

Example Collection Box Record sheets

Guide Dogs Collection Box Record Sheet	
Collection Box Coordinator Name:	Fundraising / Supporter Group Name and Number:
Area cover:	

Please include all Counter Boxes and Floor Boxes (life size dogs), under "Type of device" identify whether it is a Counter box or Floor Box. Also ensure all boxes you have in stock are listed by their number and in Date box issued enter "in stock"

[illegible]

NB: This form has been created as one Excel workbook for ease of use. The 'real thing' is available in the fundraising section on the volunteer extranet or from your local Mobility Team to complete online or print off and fill in.

Appendix 11

Guidelines for servicing and placing Guide Dog Collecting boxes

- All volunteers/staff servicing or placing Guide Dogs collection devices should always carry their identity badge.
- To ensure that any attempt to tamper with the contents of a box can be spotted easily, all boxes in use must be sealed with an official Guide Dogs base label, please ensure that the label is completed with a contact telephone number so that the venue is able to contact you (or a Guide Dog Mobility Team) for servicing if required. Life size dogs also need to have an official Guide Dogs base label placed on the base with contact details please use a counter top box seal for this.
- Before removing the box to count its contents, the Fundraising Group Collector/Collecting Box Coordinator should check for evidence of tampering around the security seal.
- If it is not deemed safe to count the money on site, the bung on the box should be placed on a replacement device and the uncounted cash should be removed whilst still in the original box.
- After swapping the numbered bung from the original box to the empty replacement, the empty box should have a new security seal placed on the base.
- All proceeds should be banked within 48 hours of emptying the collection device. If the amount of money collected is expected to exceed £2,000, and if it is impossible to bank the money within 48 hours, an application should be made for an extension of insurance cover via the local Mobility Team.
- Cash **MUST** be collected, counted and recorded by two unrelated individuals, wherever possible. (Collection boxes **MUST** only be examined and opened by a registered fundraising volunteer and one other responsible person or by an official of a bank).
- After donations are counted, a green receipt should be issued to the premises and a record should be kept of each individual box and its contents using the forms provided; this information should be sent on an annual basis to your local Fundraising Group Treasurer or if you are an independent Collecting Box Coordinator or a staff member, this should be sent to your local Mobility Team.
- Please note that an independent auditor can request to see your receipt and paying-in books at any time as part of spot check procedures laid down by the Charity Commission guidelines.
- Donations not banked immediately must be placed in a sealed container in a secure place and should never be left in an unattended environment.

- Any expenses incurred in servicing the boxes should be submitted on an official Guide Dogs claim form accompanied by the relevant receipts. Under no circumstances should a deduction be taken from the monies collected.
- Collection Box Coordinator volunteers must be over 16 years of age.
- Guide Dog representatives should never place undue pressure on potential site holders to take or keep a collecting box device.
- If Fundraising Group Collectors/Collection Box Coordinators have reason to believe that the contents of a box are being interfered with in anyway, they must notify Guide Dogs as soon as possible.
- Volunteers Collectors/Collection Box Coordinators should return their official identity badge to Guide Dogs on ceasing to be active volunteers in this role.
- For Health and Safety reasons; preferably two people should be present when cash is transported. Where substantial sums of cash are involved, the money should be banked in stages, with routes/times of banking being varied.

Banking and Thanking

- Paying-in slips/books are issued to the Collection Box Coordinators or site holders by either a Fundraising Group Treasurer or by the local Mobility Team. Additional paying-in slips/books can be ordered from the same sources.
- Please ensure that all collecting box monies are paid in under the Counter Box code. Life Size Dog monies should be paid in under Floor Box. If you are unsure of how to use the coding system on the paying in book please contact your local Guide Dog Mobility Team who will be happy to provide you with the training, advice and support. Please ensure when completing a paying in slip that you clearly write your initials in the "Paid in by" section. This will ensure that if we have any queries we can easily identify who has paid the money into the bank.
- All Collection Box Coordinators should be issued with a green receipt book. These books can be used over multiple years and are returned to the local Mobility Team when they are full.
- If Collection Box Coordinators are attached to a local Fundraising Group; receipting/thank you letter, banking and record keeping processes need to be agreed with the Treasurer. It is advisable for Collection Box Coordinators to send a copy of each green receipt issued and a copy of each paying in slip to the Fundraising Group Treasurer on a monthly basis so all income banked can be accounted for by the treasurer.
- Where a volunteer is independent of a Fundraising Group, Guide Dogs will issue a quarterly statement of all income paid in by the Collection Box Coordinator or site holder. It is important that the Collection Box Coordinator or site holder reconciles this statement against their own collecting box donations records. Collection Box

Coordinators or site holders should contact their local Community Fundraiser or local Mobility Team if there are any anomalies.

The process for recording collecting box information for audit

- The Collection Box Record spreadsheet is available (in paper format or on Word and Excel) and needs to be used to record both the locations of each collecting box and the income from these boxes.
- The form has been designed to allow Collecting Box Coordinators to record where each box is located and this information will need to be sent to the Fundraising Group Treasurer and or the local Mobility Team on an annual basis as part of the year end audit procedure.
- If boxes are stolen, please contact the local Mobility Team as soon as possible.
- An updated Collection Box Coordinator role description, which includes what we ask of our Collection Box Coordinators and Guide Dogs responsibility to those volunteers, is available from your local Mobility Team.
- If you also empty Life Size Dogs in your local area please refer to the Life Size Dog Risk Assessment and the Life Size Dog collecting boxes user manual. Both of these are available on request from your local Mobility Team.
- Thank you for your continued support, if you have any questions, please contact your Community Fundraiser at your local Mobility Team.

Appendix 12a

Example Gift Aid Declaration



Receipt No.

Received from:

Mr/Mrs/Miss/Ms Forename/initial

Surname Box No.

Address

Postcode

Thank you for your kind donation of £

giftaid it **Make your gift go further, at no cost to you. As long as you are a UK taxpayer*, Guide Dogs can reclaim 25p of Gift Aid for every £1 you donate.**

☐ Please tick to claim Gift Aid on this donation.

*I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all my donations to all charities and CASCs in that tax year it is my responsibility to pay any difference. I understand that taxes such as VAT and council tax do not qualify.

Please let us know if you no longer pay sufficient tax on your income and/or capital gains, if you want to cancel this declaration or if your name or home address changes. Thank you.

Signature Date

Guide Dogs is a working name of Guide Dogs for the Blind Association, Registered office: Hillfields, Burghfield Common, Reading, RG7 3YG. A company limited by guarantee registered in England and Wales (291646) and a charity registered in England and Wales (209617) and Scotland (SC038979) 8539 01/16 v04/2016

t: 0118 983 5555 e: guidedogs@guidedogs.org.uk

(Fundraising group only)

Fundraising group No.

Date banked Part of £ banked

"He makes me smile, Leo boosts my confidence and gets me out of the front door. When we're out together it feels like we're in a bubble and we're safe. I have a glow and he makes me determined to get out more."

- Guide dog owner Sue talks about her guide dog Leo.

We rely on donations from individuals to continue our life-changing work. The guide dog service does not receive any government funding.



Appendix 12b

Example Gift Aid Declaration: Receipts

Receipt No. B 25101

Received from:

Mr/Mrs/Miss/Ms MISS

Forename/initial A

Surname SMITH Box No.

Address 18 The Crescent,
Somewhere Postcode XY3 92B

Thank you for your kind donation of £ 12.50

giftaid it Make your gift go further, at no cost to you. As long as you are a UK taxpayer*, Guide Dogs can reclaim 25p of Gift Aid for every £1 you donate.

☒ Please tick to claim Gift Aid on this donation.

*I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all my donations to all charities and CASCs in that tax year it is my responsibility to pay any difference. I understand that taxes such as VAT and council tax do not qualify.

Please let us know if you no longer pay sufficient tax on your income and/or capital gains, if you want to cancel this declaration or if your name or home address changes. Thank you.

Signature Gude Dogs Date 16/2/17

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t: 0118 983 5555 e: guidedogs@guidedogs.org.uk

(Fundraising group only)

Fundraising group Group Name No. 123

Date banked 17/2/17 Part of £ 12.50 banked

Appendix 12c

Example Gift Aid Declaration: Donation envelopes update Correctly completed donation envelope

**We rely on donations
from the public to keep our
life-changing services running.**



Make your gift go further, at no cost to you. As long as you are a UK taxpayer*, Guide Dogs can reclaim 25p of Gift Aid for every £1 you donate.

giftaid it

☒ **YES** – Please tick to claim Gift Aid on this donation *I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all my donations to all charities and CASCs in that tax year it is my responsibility to pay any difference. I understand that taxes such as VAT and council tax do not qualify.

☐ **NO** – sorry, I can't Gift Aid.

Please let us know if you no longer pay sufficient tax on your income and/or capital gains, if you want to cancel this declaration or if your name or home address changes.

Thank you for your donation

Please make cheques payable to "Guide Dogs" if not collected by a Guide Dogs representative, cheques can be put in an envelope and posted to our registered address overleaf.

 **Registered with
FUNDRAISING
REGULATOR**

Title: MR First Name: JOE
Surname: BLOGGS Address: 15 MADE UP ROAD
MADE UP TOWN Postcode: SG6 1PZ

We will use your contact details and information on how you have supported us to provide you and others with information we think you will find interesting. To help us do this we may use publicly sourced data and information from data analytics companies.

We would like to keep you informed about Guide Dogs and about ways you can donate or raise funds for our life-changing services. Using email helps us reduce our costs. If you are happy to receive information in this way please indicate and complete your details

☐ Email _____

To unsubscribe at any time please email unsubscribe@guidedogs.org.uk. If you would prefer not to receive the occasional direct mail about Guide Dogs please tick this box ☐

Office Use:		
Date Banked:	<u>16.7.18</u>	GA: £ <u>5.00</u>
Part of total banked:	<u>£150</u>	Non GA: £ _____
Fundraising Group No (if applicable):	<u>732</u>	Date sent to Guide Dogs: <u>17.7.18</u>

Guide Dogs is a working name of Guide Dogs for the Blind Association. Registered Office: Hillfields, Burghfield Common, Reading, RG7 3YG. A company limited by guarantee registered in England and Wales (291646) and a charity registered in England and Wales (209617) and Scotland (SC038979). 8563 07/18. T: 0118 983 5555 E: guidedogs@guidedogs.org.uk

Incorrectly completed Donation Envelope

**We rely on donations
from the public to keep our
life-changing services running.**

Make your gift go further, at no cost to you. As long as you are a UK taxpayer*, Guide Dogs can reclaim 25p of Gift Aid for every £1 you donate.

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giftaid it



Registered with
**FUNDRAISING
REGULATOR**

Title: MR First Name: JOE
 Surname: BLOGGS Address: 15 MADE UP ROAD
MADE UP TOWN Postcode: X

We will use your contact details and information on how you have supported us to provide you and others with information we think you will find interesting. To help us do this we may use publicly sourced data and information from data analytics companies.

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Office Use:	
Date Banked: _____	GA: £ _____
Part of total banked: _____	Non GA: £ _____
Fundraising Group No (if applicable): <u>732</u>	Date sent to Guide Dogs: _____

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Note: We would be unable to claim the above gift aid donation as we cannot prove to HMRC that the money has been banked and the Gift Aid box is not ticked on the front of the envelope.

Glossary of terms

- **Audit** – Professional examination and verification of a company's accounting data.
- **Auditor** – A person who audits an organisation's accounts to make sure that they are accurate and being used correctly.
- **Fundraising Group/Supporter Group** – A group of volunteers who raise funds and awareness for Guide Dogs through collections and activities within their community.
- **Individual Fundraiser** – An individual volunteer who raises funds and awareness for Guide Dogs through collections and activities within their community.
- **Income and expenditure statement** – A statement of income for your Fundraising Group which shows the income broken down by codes on a monthly and year to date basis, with a transaction report showing all monies paid in/expenses and any credits issued to you from national incentive. This is issued monthly by your local Mobility Team
- **Fundraising Group credits** – Credits issued to your Fundraising Group for income which has been received centrally such as legacy income and gift aid.
- **Fundraising Group Officer** – A volunteer who holds an active role within a Guide Dogs Fundraising Group.
- **CAF voucher** – A special form of voucher issued through the Charities Aid Foundation, to supporters who have registered with them. The supporter sets up a special charity account, from which they can then use these vouchers to donate.
- **Collection Box Coordinator** – A Fundraising Group official or individual who is responsible for the collection of boxes and/or life size dogs, and emptying and counting funds.
- **Collections** – Usually referring to a street collection, where a group of supporters, such as a Fundraising Group, has obtained special permission from their local council to collect donations from the public in a specific area (for example, a town Team)
- **Collecting box** – An official sealed box provided by Guide Dogs for collecting donations. There is a hand held collecting box for use at events and street collections, and a static counter top box for placement in venues such as pubs.
- **Committee** – A group of Fundraising Group officers who hold active roles within a Guide dogs Fundraising Group.
- **Expenditure account/float account** – An account provided by Guide Dogs to a Fundraising Group Treasurer for basic expenditure costs incurred by the Fundraising Group in its fundraising activities.
- **Drop and Go** – A facility provided by banks that enables you to deposit funds without having to wait for them to be counted.
- **Gift Aid** – A government incentive that allows charities to claim back an additional 25p for every £1 donation, if the supporter is a tax payer and has provided us with permission. NB: the percentage claimed can vary with tax rates, and you should check with Guide Dogs to make sure you have the most up-to-date forms.
- **Legacy** – An item of value or provision for the donation of funds made in a person's will for Guide Dogs.
- **Legacy Ambassador** – A person who is working on behalf of Guide Dogs to raise awareness of the importance of legacies to the organisation, and to encourage supporters to consider leaving a legacy to us.
- **Life-sized dog** – A collecting box (floor box)that has been made to look like a life-sized guide dog. Is often referred to as a 'Fred'.

- **Mobility Team** – A local Guide Dogs office who provide support to Fundraising Groups, volunteers and supporters in the local community.
- **Name a Puppy** – A fundraising incentive where for a £5,000 donation a supporter can name a guide dog puppy and follow its training through regular ‘Pupdates’ provided by Guide Dogs throughout its first year of life. One meeting with the named pup is also part of the scheme. Further fundraising products are available from donate a name £2,500 through to lifetime sponsorship of a Guide Dog. Please contact your local Mobility Team for more information.
- **Satellite groups** – Small groups of supporters and individuals that raise funds for Guide Dogs and bank them through their local Fundraising Group.
- **Speakers** – Volunteers who speak to groups on behalf of Guide Dogs, about all the services we provide, and the work that we do.
- **Trading** – A subsidiary of Guide Dogs, the Trading company has been created to allow us to sell a variety of products on behalf of Guide Dogs. Fundraising Groups are able to sell products from Trading and receive the income that they have raised.

Where to go for help?

General Stationery	
Paying in books	Your Local Mobility Team
Receipt books	Your Local Mobility Team
Headed Paper	Your Local Mobility team
Donation Envelopes and collection resources (e.g. tabards, stickers etc)	Menzies Fulfilment House (formally known as Orbital)
Blank gift aid declaration forms	Your Local Mobility Team. The completed forms should be returned to Guide Dogs Central Office, Hillfields.
All group expenditure claim forms and direct payment forms	Your Local Mobility Team
Collection box record forms	Your Local Mobility Team
Queries/General Assistance	
Queries regarding banking of monies or insurance provisions	Your Local Mobility Team or Community Fundraiser
Gift Aid queries	Your Local Mobility Team
Difficulties banking and Post Office	Jo Boland jo.boland@guidedogs.org.uk
Income statement queries	Income processing Team IncomeProcessingTeam@guidedogs.org.uk
The Anti Fraud/Criminal Activity Team (AFCAT)	call your local Mobility Team office, Central Office (0118 983 5555) or email AFCAT direct at afcat@guidedogs.org.uk
Fundraising Group Expenditure/reimbursement of expenses	Your Local Mobility Team
Change of Fundraising Group officials	Your Local Mobility Team

We also have Advisory Treasurers which are more than happy to assist you with any queries/advice you may need whilst carrying out your treasurer role. Please see contact details below:-

Region	Area Covered	Contact Details
South East	London, Maidstone, Peterborough, Reading and Welwyn Mobility Teams	Bill Glover bill.glover6@btinternet.com
South West & Wales	Birmingham, Cardiff, Coventry, Exeter and Southampton Mobility Teams	David Nash nash.d@icloud.com
North	Hull, Leeds, Liverpool, Manchester, Nottingham and Shrewsbury Mobility Teams	John Gledhill johng93@hotmail.co.uk Doug West a.west16@ntlworld.com
Scotland Northern Ireland	Belfast, Edinburgh, Glasgow and Newcastle Mobility Teams	Robert Blackwood robert049@btinternet.com

Registered charity in England and Wales (209617) and in Scotland (SC038979)