

Cash & Non Cash Handling

Good Practice Procedures

1. Handling Cash Donations

The key principles governing cash handling by charities are:

- All cash (including cheques, postal orders, drafts, credit card and gift card donations) is recorded at point of entry and should be capable of being traced through to the charities bank account.
- All cash is banked and acknowledged at the earliest possible opportunity
- Cash is at all times to be counted by two Group members or two authorised representatives of the charity.

Cash handling procedures are important to protect the organisation from fraud, theft or embezzlement to protect volunteers from accusations of dishonesty and to assure donors that their donations and gifts are used for the purpose for which they were given.

1.1 General

- Cash received is to be collected, counted and recorded by two members of TOUCH Ireland.
- Cash is counted in a secure environment and held in a secure place until it is possible to bank it.
- Income summaries will be made at the point of counting for reconciliation with banking details at a later stage. (TOUCH Ireland Income sheet – see Appendix 1)
- Deductions must not be made from cash received. Expenses must be met (where previously agreed) by TOUCH Ireland after receipt of the cash.
- A receipt is sent to the donor recording the amount of the donation, the donor's details, the source of the donation and the purpose for which the donation is being made (if relevant).
- Acknowledgements are issued, where requested and where practical, to third party donors e.g. a coffee morning organiser, fundraising event sponsor etc. This serves to ensure that the donor receives official confirmation that their donation arrived and will be used for the purpose the donor intended.
- Records are made of all donations including taking note of those made for specific purposes to ensure donor's wishes are met.
- Where TOUCH Ireland is unable to apply a donation to a specific purpose nominated by a donor, a member of TOUCH Ireland will communicate with the donor in how to deal with that donation in a manner satisfactory to the donor which may include returning the gift.
- In principle it is best practice to acknowledge all donations however it may not be either practical or cost effective. Any donation above €20 should be acknowledged and also any donation where it is requested
- All cash handlers have suitable banking bags for counting and bagging up the money.

1.2 Banking

- Wherever possible, cash is banked within 72 Hrs if possible. Night safe facilities should be considered for large amounts banked outside working hours.
- Counterfoils are retained for the charity and the individual responsible for banking and counterfoils will be attached to the TOUCH Ireland Income Sheet.
- Cash not banked immediately is placed in a sealed container in a secure place.
- Cash is never left unattended or in an unattended environment.
- For security two people should bank the cash, where practical.

1.3 Reconciliation

- At the earliest possible date reconciliation is made between cash banked and income summaries. Where practical, this will be done at the end of each month by the TOUCH Director or a member of the Central Board nominated by them.

1.4 Petty Cash Floats

TOUCH Ireland does not operate a petty Cash System.

1.5 Cash Handling and Events

Planning

- Endeavour to sell any tickets prior to an event to reduce the need for cash collection on the day of an event.
- Make pricing of tickets or goods for sale sensible (for example, 50 cent, €1, €10, €100 etc)
- In order to minimise cash handling. All tickets for sale are pre-numbered and sales and takings reconciled.
- The relevant TOUCH Group Coordinator or a member appointed by them will have overall responsibility for overseeing cash handling for each event.
- Consider ways in which cash can be held securely, for example, through the use of money belts/cash box.

At the Event

- Issue round quantities of tickets or programmes with sellers signing for the quantity received.
- Unsold tickets or programmes are returned and reconciled with the record of cash received from each seller.
- Discrepancies should be investigated without delay.
- To avoid sellers accumulating significant amounts of cash, pre-designated collectors should collect cash. Alternatively, secure cash-receiving locations should be available to sellers.
- During collections/events funds are collected at laid down intervals (approx. every two hours) In certain circumstances it may not be practical for cash to be counted at these intervals during the course of the event, however, a record that a collection has been made should be recorded.
- All final amounts are collected and recorded from all locations at the end of an event.

1.6 Relations with Stakeholders

Relations with Donors

- Donors are encouraged to make donations by cheque made payable to TOUCH Ireland or by credit card where practical rather than cash.
- Donors are encouraged never to make a cheque payable to a named individual.
- Donors should be discouraged from sending cash donations through the post.
- Ensure that it is clear that donations should be sent to TOUCH Ireland's offices or the TOUCH Group coordinator rather than to a fundraiser's home.

Fundraising on behalf of charities

- Anyone considering fundraising on behalf of TOUCH Ireland should let the charity know in advance as TOUCH Ireland will be able to provide support and assistance.

- It is the responsibility of the event organiser to ensure that they have the appropriate insurance cover for their event.
- Where a donor has conducted a fundraising event without prior notification to TOUCH Ireland, they should be informed of the value of informing the charity in advance for any future activities.

Relations with Volunteers

- Volunteer cash handlers are given clear instructions from which to work.
- All volunteer cash handlers should have appropriate documentation from the charity authorising them to handle cash (such as an ID card, letter of authorisation or permit).
- Volunteer cash handlers should be supervised by a TOUCH Ireland member where possible.
- Try to verify the competence and integrity of volunteer cash handlers in advance; where possible.
- Where children are collecting money (for example, sponsored swims, bag-packing etc.) they are accompanied at all times by an adult, and the relevant documentation (sponsorship cards) in regard to pledged monies should be available for inspection by the sponsors.
- It is illegal for children under 14 years to take part in cash collections (Street and House to House Collections Act 1962 as amended).
- Ensure that adequate insurance cover is in place and that cash handlers understand and follow the conditions of that cover. (Liaise with TOUCH Ireland Office if necessary)

2.0 Handling Non Cash Donations

2.1 Promises of Money

Where non cash collections comprise the collection of ‘promises of money’, such as Standing Order or Direct Debit mandates this is known as ‘Direct Recruitment’ fundraising.

Under the Charities Act 2009 this form of fundraising may require a Garda permit in the future.

This type of fundraising applies broadly to TOUCH Ireland Child Sponsorship Schemes and Project Sponsorship

Procedures for Direct Recruitment Fundraising to TOUCH Ireland

- All members of TOUCH Ireland have appropriate support materials at all times.
- Contact will be made through a member of TOUCH Ireland or a member of the public to the Director or Asst. Director of TOUCH Ireland where applicable to send out the relevant documentation and bank forms for the desired scheme.
- Bank accounts will be monitored by the Treasurer, Director or Asst. Director of TOUCH Ireland.
- Each year a report will be sent to all sponsors informing them of the welfare/progress of the child/project sponsored.
- The report will include a receipt for monies received from the sponsor for the previous period.
- The contact for supporters and the general public, including an initial point of contact with regard to any complaints or queries will be the Director or Asst. Director of TOUCH Ireland.
- All questions or complaints will be dealt sympathetically, courteously and promptly.

3.0 Handling Postal Donations

- All postal donations are recorded on TOUCH Ireland Income Sheets (includes cash, cheques, drafts, postal orders and credit card or gift card donations).
- All cash donations are removed and held in a secure location until they are banked.

4.0 Handling TOUCH Ireland Collection Boxes

- All collection boxes will be sealed before installation in a location
- All collection boxes will be numbered and the number and location recorded on the TOUCH Ireland Group collection box tracker sheet. (TOUCH Ireland Collection Box Tracker Sheet – see Appendix 2)
- All collection boxes should be opened and counted by two members of the appropriate TOUCH Group.
- Collection boxes should never be opened by non members of TOUCH at the location where the box was installed.
- Cash will then be recorded on the TOUCH Income Sheet and dealt with in the manner laid down previously in these procedures.
- A receipt should be sent to all locations where the box was installed quoting the amount that was in the box and what project it is being put towards.

5.0 Responsibility for Monitoring Cash and Non Cash Good Practice Procedures - TOUCH Ireland

- These procedures are introduced by the TOUCH Ireland Central Group (Board of Directors) to ensure good fundraising practices and the handling of all funds donated to the organisation.
- The Group coordinator of each TOUCH Ireland Group will do their utmost to follow all procedures as laid down by this document.
- The Group coordinator will appoint a second person along with themselves to handle all funds.
- The Group coordinator will inform the Director of TOUCH Ireland of the names of these members and also when a change to these names is made.
- The Director and Asst. Director will be responsible for all funds donated directly to the organisation outside of the Touch Ireland Groups.
- The Director and Asst. Director will ensure that all TOUCH Ireland Groups are aware of and understand the Cash and Non Cash Good Practice Procedures.
- The Director and Asst. Director will assist the coordinators of the Groups when requested for their support.
- The Treasurer of TOUCH Ireland Central Group or a person appointed by them will ensure that the Director and Asst. Director TOUCH Ireland are aware of and understand the Cash and Non Cash Good Practice Procedures.

The overall responsibility for the Handling of all funds donated to TOUCH Ireland lies with the TOUCH Ireland Central Group (Board of Directors).

**Seamus Gleeson
Director TOUCH Ireland
On behalf of the TOUCH Ireland Central Group
(Board of Directors)**

Company Stamp



TOUCH - MAIN A/C (Central Group)
INCOME SHEET 2013

DATE	DESCRIPTION	AMOUNT	TOTAL AMOUNT	Project
	NB. Group Reference Numbers	Example		
	Admin. A/C	TA/1/13		
	Chilanga Child Sponsorship A/C	TCCS/1/13		
	Dublin Gp.	TD/1/13		
	Education Gp.	TEG/1/13		
	Facebook Gp.	TFB/1/13		
	Kaoma Child Sponsorship A/C	TKCS/1/13		
	Kildare Gp.	TK/1/13		
	Kildare Construction Gp.	TKC/1/13		
	Law Library Gp.	TLL/1/13		
	Main A/C	T/1/13		
	Meath Gp.	TM/1/13		
	Offaly Gp.	TO/1/13		
	Shannonside Gp.	TS/1/13		

Lodged on: _____

Amount: €

Lodged By: _____

