

Accounting for Fundraising Groups and Relay for Life Committees

AN INSPIRING
FUNDRAISING
STORY ABOUT



WHO CAME
TOGETHER AND
BEAT CANCER

You are amazing

- You are part of a team of over 860 Fundraising Groups Relay For Life committees across the UK
- Every year you raise millions of pounds that will fund research that reveals new ways to tackle cancer and make vital progress to beat it.
- Together you are bringing forward the day when all cancers are cured.

Our special relationship

As an official Fundraising Group or Relay for Life committee you are connected to Cancer Research UK (CRUK) in a special way. You are the charity's local representatives; operating and raising money on behalf of the charity. This means you get unique support from the charity's staff as well as guidelines, procedures and public liability insurance cover for events that are organised and managed by your Fundraising Group or Relay For Life committee. It also means that you have special responsibilities when raising funds on behalf of CRUK.

The Treasurer / Accounting Chair role

The Treasurer of a fundraising group or Accounting Chair of a Relay For Life committee has a crucial role in ensuring the funds raised are managed properly. The group/committee should ensure that the Treasurer / Accounting chair has adequate experience of keeping accounting records, ideally with a professional accountancy certificate. The treasurer will be responsible for keeping accurate and up-to-date financial records of income and expenditure, completing CRUK's annual financial paperwork and reporting regularly to the group and CRUK on the financial situation of the group/committee.

All Treasurers / Accounting chairs will be taken through and supported in delivering the requirements of the role by their Cancer Research UK staff contact. As part of that, they will need to confirm that they are able to follow the requirements set out by CRUK.

Please inform your CRUK staff representative if you change Treasurer.

About this handbook

This handbook is here to give you a clear understanding of your responsibilities when raising funds on behalf of CRUK. It is your 'go to' place for all the policies and procedures you need to know. If you have any further questions your CRUK staff representative is on hand to give advice and support.

Most guidance in this document applies to both Fundraising Groups and Relay For Life Committees. Any guidance for:

Fundraising Groups only will be highlighted in blue

Relay For Life committees only will be highlighted in pink

Points for special attention/consideration will be highlighted in grey

In this handbook we aim to differentiate between things you ‘must’ and ‘should’ do:

You **‘must’** follow certain procedures for legal reasons or to comply with CRUK policy and terms of insurance cover. Compliance with these procedures protects both you, your group / committee and the charity from risk of prosecution and reputational damage.

Other procedures are ones that **‘should’** be followed in order to comply with recommended good practice, but flexibility could be applied if necessary.

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Thank You. Together we will beat cancer.

Setting up and managing a Cancer Research UK Bank Account

As a Fundraising Group or Relay For Life Committee you will be officially fundraising on behalf of Cancer Research UK (CRUK) on an ongoing basis. You will receive charity donations and must hold a bank account for security and correct financial management.

If your Fundraising Group or Relay For Life Committee is a subcommittee of an existing Fundraising Group or Relay For Life Committee or of another charitable organisation such as a Rag Committee or Ladies Circle you may not need to open a separate account. Please speak to your CRUK staff contact in this case.

Authority and Security

Once your CRUK staff contact has received your completed registration forms and satisfactory references you can begin the process of setting up the account. Your CRUK staff contact will give you a letter of authority as evidence that we allow you to set up an account with our name in.

A letter of authority will normally include the following:

- The full name of the Fundraising Group / Relay For Life Committee that the letter is being issued to
- The names of the signatories
- The reason for the bank account
- The date the letter is issued and how long the letter is valid for
- Clear details for any queries to be directed to the CRUK staff contact

Naming the Account

The words 'Cancer Research UK' should appear in the name of your Bank Account, preferably at the start, together with the name of your Fundraising Group or Relay For Life Committee. Your Bank Account name should look something like this: **Cancer Research UK Farnham Fundraising Group** or **Cancer Research UK Relay For Life Gassport**.

Signatories

You should have a minimum of 3 signatories (preferably 4) for as long as the bank account is open.

There must be a bank mandate set up to ensure that the account is run under '**dual control**'. That means that 2 people out of a minimum of 3 or 4 signatories must sign cheques. One of the signatories must be the person responsible for keeping and reporting on the group's/committee's financial records (e.g. Treasurer).

Signatories should not be connected. This means that signatories are not influenced, or perceived to be influenced, by close personal relationships with each other. For example, a partner or a brother/sister in law of one signatory should not also be made an account signatory. Your CRUK staff contact should not be one of the signatories, in order to maintain their independence.

Please inform your CRUK staff representative if you change any of the signatories on the account.

Setting up your Account

Please set up your bank account with Natwest (National Westminster Bank) as this is the bank which CRUK already uses. Call them free of charge on **0800 056 1388** and ask to be set up with a "charity/club/society" account. The lines are open Monday to Friday 8am to 7pm and Saturday 9am to 2pm.

Please set aside about 1 hour.

Information You Will Need for the Bank

- The names and date of birth of the 3 or 4 people you would like to be signatories of the bank account.
- Full postal address for each individual. Where any individual has lived at their current address for less than 3 years – a previous address will be required.
- Details of any personal bank accounts these individuals have with Natwest so that contact details can be cross referenced.
- Your Letter of Authority from Cancer Research UK
- You may also be asked for rough estimates of how much income and expenditure you expect to go through the account each year.

The bank may ask for Cancer Research UK's registered charity number, these are:

- England & Wales: 1089464

- Scotland: SCO41666
- Isle of Man: 1103
- Northern Ireland does not yet need to be registered. If you are asked for this information please forward the request to your CRUK staff contact

If the bank wishes to write to Cancer Research UK for confirmation of your fundraising they should address the letter to:

[NAME OF CRUK STAFF CONTACT]

Volunteer Fundraising
Cancer Research UK
2 Redman Place
London
E20 1JQ

This is the only account you need because funds should be transferred regularly to Cancer Research UK in order that donations you receive can be put to work quickly for lifesaving research.

Once the account is opened

Once your new account is opened you must give the following details to your CRUK staff representative:

- Bank branch and sort code
- Account name and number
- Names of account signatories
- A copy of the bank account mandate

Once the account is up and running, from time to time you will be required to show your CRUK staff representative copies of your bank statements. You will also be required to complete annual financial return documents and a bank declaration form which is covered in the “Keeping Accounting Records” section of this handbook.

Closing the Bank Account

If the Fundraising Group decides to disband the bank account must be closed. You must ensure that all monies in the bank account are remitted to Cancer Research UK. The following documents must also be sent to CRUK within one month of the bank account close date:

- Closing Financial Return Form (Appendix 7)
- Closing statement from the bank
- Copy of the latest bank mandate
- Bank statements for the last 7 years (from the date that the account closed)
- Unused / partially used paying in books
- Cheque book stubs

If £30,000 or more has been processed through the bank account during the financial year and Independent Examiners Report (Appendix 2) must also be submitted to CRUK.

Please send the above documents to:

Compliance Manager
Volunteer Fundraising
Cancer Research UK
2 Redman Place
London
E20 1JQ

General Notes

Setting up a charity bank account can be a drawn out process because banks are legally required to enforce rigorous security checks. If you experience difficulties, please speak to your CRUK staff contact for assistance.

If you wish to open any other type of account please contact your Cancer Research UK staff contact.

Keeping Accounting Records

It is really important that you keep accurate records of all your income and expenditure for a number of reasons:

- Legally all financial records must be kept for 7 years
- It is an HM Revenue & Customs requirement that all Gift Aid claims can be supported. The declaration forms and Relay Committee Gift Aid form will form part of the audit trail along with the giro/paying in slips, paying-in books and bank statements. (Full details of Gift Aid process are in The Gift Aid section of this guidance)
- Fundraising Groups and Relay For Life Committees may be required to supply their Cancer Research UK Staff representative with up to date figures on income and expenditure throughout the year.
- For Relay For Life events CRUK is obliged to provide certain Relay information to the American Cancer Society (ACS) to fulfil our licensing agreement with them.

Accounting Controls

It is essential to check the balance in your bank account regularly. The balance shown by your bank statement(s) should be agreed to the balance in your cash book allowing for cheques that have not yet cleared and receipts that have not yet been credited to the bank statement.

It is a good idea to do this each month and if the balance does not agree directly, to document why. This can be done by creating a bank reconciliation report; see Appendix 1 for an example of what this could look like.

Other sections of this handbook and complementary guidance, provide information on how your group/committee should handle monies raised during, for example, an fundraising event ('Handling Money' section 6.1) or a cash collection (Volunteer Collection guidance)

Annual Financial Returns

Cancer Research UK has a responsibility to its supporters to ensure transparency and accountability for all funds raised in its name, including those of its fundraising groups and Relay For Life committees. For this reason, once a year, we ask you to complete and return the following documentation so that we know how much money is in your bank account and how you have raised your money in the last year.

Bank Declaration Form - This will be sent to you for completion, with full guidance, in early January and must be completed to show your cash balance as at 31st January that year. You must return it with a copy of your bank statement as at 31st January that year. If you have any questions, your CRUK staff representative will be happy to help.

Annual Return Form -

Fundraising Groups – will receive their Annual Return Form with full guidance at the end of their financial year end. They must show the income and expenditure for their own financial year end including money sent to Cancer Research UK in that period. If you have any questions, your CRUK staff representative will be happy to help.

Relay For Life committees should complete the Relay Post Event Annual Return and return to us along with any monies (you may retain a balance of £500) within 6 weeks of the event taking place. The information you have recorded throughout the year on your Relay Income/Expenditure Breakdown Sheet will enable you to complete the paperwork.

Who should complete these forms?

The Treasurer / Accounting Chair is responsible for completing the forms, these will need to be countersigned by another member e.g. the Chair.

Independent Examination

As part of the annual review process Fundraising Groups and Relay For Life Committees that raise £30,000 or more must have their accounts checked by an independent examiner. If your Fundraising Group or Relay For Life Committee income this year does not reach £30,000 we still encourage you to get this independent examination carried out as good practice. Please refer to the 'Independent Examination Information Sheet' and 'Example Independent Examiners Report' in the Appendix 2 for full information.

Claiming Expenses

As a valued CRUK volunteer you should not need to be out of pocket as part of your work for us. As a group/committee member you should be reimbursed for any payments you have made as part of your fundraising activities, for example, purchasing paper plates, stationery or paying for room hire. Please ensure that acceptable cost ratios are observed. We recommend that costs should stay within a maximum of 20% of your income.

In addition, as a CRUK volunteer, you may request out of pocket expenses, such as travel costs and, if devoting a full day to the charity, a sandwich lunch or equivalent. This is covered in more detail in the [CRUK Volunteering Policy](#).

Please note that:

- Please note that, in line with the CRUK Volunteering Policy, as a group/committee member, expenses should be claimed through the treasurer as outlined below rather than through your CRUK staff representative.
- Wherever possible group/committee expenses should be reimbursed by a cheque from the group bank account. Cash raised at an event should not generally be used to pay expenses. If expenses have been met by members of the group/committee personally, the individual must obtain an invoice and or a receipt – unless there are exceptional circumstances as set out below.
- Expenses should be reimbursed as quickly as is practical. This is good practice as we do not want any of our supporters to remain out of pocket for long.
- It is important that the reason for the expense is clear. It must be approved by another member of the group/committee for example the treasurer or the chairman, never by the same person who incurred the expense.

Expense Log

An example template you could use to log expenses has been included in Appendix 3. The receipts/invoices must be kept with this expenses log.

In exceptional circumstances there may be no supporting documentation (e.g. no receipt). This should only be for small value items e.g. £10 and the reason why there is no supporting documentation for the payment should be explained on the form.

Petty Cash

Some groups/committees may need to pay for small items of expenditure using cash. If this is necessary you should keep a small cash float and ensure that the cash is kept securely in a locked tin. Those claiming a cash reimbursement should provide receipts to support their expenditure. A written record should be kept of the expenditure.

A cheque should be raised from the group bank account to replace the cash that has been used.

From time to time the cash float should be counted and 'reconciled'. A reconciliation should list the cash held and the payments made (but not yet reimbursed) coming to the total of the float. A written record should be kept of this check. It is good practice for this to be done by someone who is not responsible for storing or administering the cash float.

How Long to Keep Records

Legally, accounting records must be kept by groups and committees for seven years. Outgoing treasurers / accounting chairs should ensure that they pass these records on to their successors and new treasurers and accounting chairs should make sure that they are given them. This will include any cashbooks including those for petty cash (manual or computer files), and supporting documentation such as invoices and receipts.

How to record CAFs (Charities Aid Foundation Cheques)

You may occasionally receive a CAF cheque from one of your supporters. Please see the **Transferring Payments to Cancer Research UK** Section of this handbook for how to send them to us. The value of the cheque will be credited to your group/committee record centrally by Cancer Research UK.

Fraud Prevention

In the event of suspecting fraudulent activity by a member of your group/committee or a CRUK staff member, please speak to your CRUK staff representative immediately or contact the whistle blowing hotline on 0800 374 199. The hotline is run by an independent company and the service is available 24 hours a day 7 days a week. The company will gather the required information, act as the main liaison with you and ensure that your identity is protected.

CRUK will use its best endeavours to protect an individual's identity if they raise a concern and do not want their identity disclosed. There may, however, be circumstances in which, because of the nature of the investigation or disclosure, it will be necessary to disclose your identity. If such circumstances exist you will be informed that your identity is to be disclosed.

Protecting CRUK

It is important that the public's trust in CRUK is maintained and, in particular, that our reputation is not damaged as a result of associations with inappropriate donors or other third parties that are potentially operating unlawfully. To help us achieve this objective, we ask that you inform your staff representative of any single donation of £10,000 or over that is *not* the result of fundraising activity, i.e. a single donation from an individual or organisation, and that you do this *before* banking it. Your staff representative will quickly arrange for CRUK to check that there are no legal or reputational risks associated with accepting the donation before letting you know whether to bank it. Further support will be provided to you by your staff representative on rejecting such a donation, should the need arise, and this will be done on a case-by-case basis.

Please Note

Remember to inform your CRUK staff representative of any changes to how your banking arrangements operate; for example if you open a new bank account or if you change any of the signatories to the account.

What Records to Keep

A simple record of cash receipts and cash payments should be kept. Please see the example below of how to maintain your records.

- **Income** - this should include details of, for example, the date the income was received from whom and the event concerned.

- **Expenditure** - who was paid, when and for what. Please ensure that acceptable cost ratios are observed. We recommend that costs should stay within a maximum of 20% of your income.
- **Cashbook** -there are different ways to keep a cashbook. Some treasurers may be more comfortable using a manual cashbook whilst others will want to keep a simple computer spreadsheet. Either method is acceptable as long as the key information is recorded. When using a computer spreadsheet it is important to remember to regularly keep a 'back up' of the computer file.
- **Invoices and receipts** - should be kept for all expenditure. In the rare circumstances where this is not possible an explanation should be provided.

Please ensure that your group keep copies of all paperwork that has been sent to CRUK. **All Supporter information and group expenses (invoices and receipts) should also be kept safely and securely and in line with the 'Data Protection Guidance for Committees and Groups' document and the terms of the 'Volunteer Non-Disclosure & Confidentiality agreement'.**

The remaining sections of this 'Keeping Accounting Records' document relate to Relay For Life committees only

Relay For Life Records

All the financial information required to complete all of the CRUK UK forms can be obtained by keeping the Relay Income/Expenditure Breakdown Sheet up to date.

This tool is saved in the Event Management Centre and can be accessed online using your unique log in. It should be used by the Accounting Chair to record all income received by the committee as well as expenditure that the committee incurs for the running of the event. Invoices & receipts should be kept for all expenditure. In the rare circumstances where this is not possible an explanation should be provided.

What is Charity & Trading Income?

Funds paid to CRUK need to be identified into two income types:-

1. Charity Income
2. Trading Income

Please ensure to account for charity and trading income separately.

Charity Income

Donations that are classed as Charity income include:-

- General donations
- In Memory donations
- Collections
- Candle of Hope donations
- Anything provided for a, minimum suggested donation providing that a donation is not enforced.

In order to claim Gift Aid the charity needs to receive all donation forms and any other paper work containing a valid Gift Aid declaration. (You will notice the Gift Aid declaration at the top of our donation form)

Trading Income

This is where the supporter receives something in return for their money. Income classed as Trading includes:-

- Entry fees e.g. for sponsored walks/swims - but not sponsorship donations
- Tickets sales
- Corporate Sponsorship
- The sale of Relay merchandise

It is important to record income accurately so that when payments are made to CR- UK we are able to clearly identify between Trading and Charity income.

Please ensure that if you have both types in any one banking period that you send 2 separate cheques made payable to either:

Trading cheques payable to: Cancer Research UK Trading LTD

Charity cheques payable to: Cancer Research UK

Cheques should be sent by recorded delivery to Cancer Research UK, PO Box 1561, Oxford, OX4 9GZ. The cheque **MUST** be accompanied with the relevant paperwork for it to be attributed to your Relay and for CRUK to be able to claim Gift Aid.

Relay For Life Team Fundraising

The Team Captain is responsible for managing their team and their fundraising. They must ensure that each donation is accompanied by the relevant paperwork e.g. donation forms prior to submitting it to the committee.

This is essential for Cancer Research UK to be able to claim Gift Aid on donations as there needs to be an audit trail on all monies.

It is the Committee's responsibility to communicate the importance of paperwork to the teams. The Accounting Chair should regularly communicate with Team Captains to ensure good working practice is being followed.

This is fundamental to assisting the Accounting Chair in their accounting responsibilities.

Team Fundraising income consists of:

- **Entry Fee (Trading)** – Income that has been raised through Supporters registering and paying a set fee to take part in an event such as a sponsored walk or swim. All entry fees for the Relay For Life event are now on line and should not be included in your accounts.
- **Merchandise (Trading)** – Income that has been raised by the sale of merchandise e.g. T-shirts, mugs
- **Donations (Charity)** – Donations given by supporters which are recorded on the 'Relay For Life Donation form'.
- **Candle of Hope (Charity)** – Donations received for messages on candle bags which are displayed at the Relay For Life event. A Candle of Hope bag is not seen as a benefit due to its minimal value and the donation is voluntary (if the individual asked to be provided with a Candle of Hope bag without making a donation, a bag must be given).
- **Collections (Charity)** – there are a number of different types of collections that can be held to raise funds e.g. street collection, private property collection e.g. store collection, house to house collection. If a Team is organising a collection **you must make them aware that if a licence is required they must not apply for this under CRUK's name and that CRUK will be unable to sign any return that may be required by the Local Authority.** Advise that they contact their Local Authority for formal guidance. Further information can be found on the CR- UK website:

- **Other Team Fundraising (Trading)** – Income that has been raised by Teams that is not stated above and is recorded on the Relay For Life Donation Form under ‘Other Fundraising’

Relay For Life Committee Fundraising

Committee fundraising is where a member/or group that are part of the Committee raise funds e.g. asking for individual donations or by organising events or collections. Any fundraising of this nature should be recorded using the standard CR- UK Relay For Life Donation form which can be obtained on the Event Management Centre of the website.

Committee Fundraising income consists of:

- **Merchandise (Trading)** – Income that has been raised by the sale of merchandise e.g. T-shirts, mugs
- **Ticket Sales (Trading)** – Income that has been raised by the sale of tickets
- **Corporate Sponsorship (Trading)** – Money received from a company to sponsor the event where the corporate will receive something in return e.g. advertising at the event and/or in the programme. **Please note:**
 - Match Funding is received by CRUK directly from the company and does not need to be recorded in your accounts, however please bring any expected match funding to the attention of your CRUK staff representative so this can be attributed to your fundraising.
 - Corporate Donations: If a company gives money and gets nothing in return at the event, this should be classified as a donation and *not* sponsorship.
- **Donations (Charity)** – Donations given by supporters and recorded on the ‘Relay For Life Donation form’ under Donation Details.
- **In Memoriam (Charity)** – Donations received in memory of a person who has died.
- **Candle of Hope (Charity)** – Donations received for messages on candle bags which are displayed at the Relay For Life event. A Candle of Hope bag is not seen as a benefit due to its minimal value and the donation is voluntary (if the individual asked to be provided with a Candle of Hope bag without making a donation, a bag must be given).
- **Collections (Charity)** – there are a number of different types of collections that can be held to raise funds e.g. street collection, private property collection e.g. store collection, house to house collection. If the committee is planning to hold a collection they **must** contact their CRUK staff representative at the early planning stages for further guidance as there are a number of additional requirements (including accounting requirement) that must be met for this type of activity.
- **Other** – for example:
 - Events (Trading) – Funds raised by events (separate from Relay For Life) organised by the Relay For Life Committee. **Please note:** if donations are received during these events they should be identified as ‘charity income’

Methods not stated above such as cake sales (Trading) or bag packing events.

Receipting and Thanking Donations

Donations handled by your Fundraising Group or Relay For Life Committee must be appropriately thanked and/or receipted. Supporters need to know that their money is making a difference and their donation is appreciated. As representatives of Cancer Research UK (CRUK) you will be responsible for this when receiving money on behalf of the charity.

Please refer to the ‘Data Protection Guidance for Committees and Groups’ for vital information about legal procedures when storing personal details of supporters and donors

Receipts

For smaller donations given personally it can be most appropriate to issue a receipt and say thank you instead of sending a letter.

Receipt books are available through your CRUK staff representative and contain duplicate pages so you will always have a record of receipts issued.

Thank You Letters

A thank you letter should be sent as soon as possible following the receipt of a donation (we recommend no more than 5 days).

CRUK Fundraising Group and Relay For Life Committee letter headed paper is available for you to order from your CRUK staff representative and you can add your own address so that supporters know who to contact again if they wish to repeat their support.

Donations In Memory

Donations in memory of lost loved ones are particularly sensitive and require special attention. If the donation comes from a Funeral Director you should send a letter and receipt in response. Also they will often enclose details of the next of kin to be thanked and you should send a sensitively worded letter to the people named. Some examples of special letters in response to this type of donation can be obtained from your CRUK contact.

All thank you letters must contain:

- Confirmation of the exact donation amount
- A ‘Thank You’
- At least a sentence about the work of CRUK or how the donation will make a difference
- When writing to a Funeral Director you must acknowledge that you have also thanked the next of kin.

Transferring Payments to Cancer Research UK

In order to ensure the money you raise is funding our groundbreaking work as quickly as possible, we ask you forward the money you raise as often as you can. Ideally every three months.

Only keep an amount to cover running costs of your forthcoming events in your Fundraising Group or Relay For Life Committee bank account. Please regularly send the rest to us by cheque to the following address. Please send it recorded delivery.

Cancer Research UK,
PO Box 1561
Oxford
OX4 9GZ

Fundraising Groups

To make sure that the money you raise is attributed correctly to your group please send a completed Fundraising Group payment form with your funds. This form is important for accounting purposes but will also help us to understand what methods of fundraising are working well for you. There is a copy of the form in Appendix 3.

Relay For Life

The Income Return Form is used by CRUK to allocate the breakdown of monies received from the committee. It **must** be completed and sent to the charity each time the Committee pay funds raised to the charity. The form is designed to capture all the different income types that have been received from teams and the committee's own fundraising.

The most up to date form can be found in Appendix 5, a copy is also available in the [Event Management Centre](#). To complete it use the information you have entered in the 'Relay Income/Expenditure Breakdown Sheet' (available in the Event Management Centre).

How to complete the form

The following information needs to be completed before returning the form back to CRUK (recorded delivery):-

- Name of the Relay For Life
- Date
- Details of team fundraising income
- Details of committee fundraising income

For more information on what should be included in these figures see the Relay For Life section below.

CAFs (Charities Aid Foundation Cheques)

You may occasionally receive a CAF cheque from one of your supporters. There is a cost for processing each of these cheques so it is most efficient for CRUK to process CAF cheques on your behalf. Please forward them, along with your usual cheques, to:

Cancer Research UK,
PO Box 1561
Oxford
OX4 9GZ

The value of the cheque will be credited to your Fundraising Group or Relay For Life Committee record.

Receipting Your Donations

Once your funds raised have been received by CRUK you will be sent a receipt (unless you have asked not to be thanked). Please keep this for your records.

Choosing to Fund a Specific Piece of Cancer Research UK's Work

If your Fundraising Group or Relay For Life Committee has arranged with us in advance to fund a specific piece of CRUK's work, your staff contact will give you instructions on the information you need to include when you send funds raised to CRUK.

Merchandise & Campaigns

Please note that if you are paying an invoice for Christmas cards, pin badges or some campaign activities, you will receive separate instructions regarding where to send payment.

Handling Funds Raised at Events

Events can be hives of activity and cash handling can sometimes seem like the least of your worries when faced with caterers, contractors, guests and many genuinely important money making opportunities that, if not taken care of, could result in limited cash to handle. However, cash handling remains one of the most important aspects of event management as we need to ensure that monies raised are correctly and securely handled.

People

There should always be two volunteers present at events to take care of finances. They should count all the money together and once money has been counted, recorded and agreed by both parties, one may leave the room/finance area, providing the money is secure.

Place

You should organise in advance an area to be used as the finance area. This would ideally be a lockable room but could be anything from the back of the van to a separate marquee. It must be an area with restricted access and which will be a secure area to count money. The finance area should be clearly separate from any other activity happening at the event, for example, coats and bags should be kept in a separate area.

Floats

Carefully record amounts given out as cash floats and frequently reduce money at stalls or with volunteers to minimum float levels during an event. Expenses must not be paid for in cash (except from an original cash float). Instead they should be claimed from the Treasurer /Accounting Chair and recorded as expenditure in the Fundraising Group or Relay For Life Committee's accounts.

Counting

A record should be kept of how much money is given out as floats, and how much is returned from each activity. Records should be updated regularly throughout the course of the event, with money being counted as it is deposited. At the end of the event the records should be totalled to give the total income from the event. The total amount of cash should then be checked to make sure it agrees with the records. The records should then be approved and signed by both people in charge of cash handling.

Banking

Try to arrange for money to be taken to a bank or building society regularly. For collections out of bank hours investigate the use of a bank's night safe for depositing cash. Secure pick up's should be organised for amounts over £10,000, speak to your CRUK staff representative if you need to arrange this.

If a night safe or security company is not available find out whether the money can be stored in the venue safe. Check with the venue that this is possible and their insurance limits. Make sure a record is kept of the total and that the money is sealed. This could be in a locked cash box, or a sealed package or envelope. Pick up the cash the following working day and bank.

Money should only be taken home by volunteers only as a last resort. The money must be hidden in a locked drawer, safe, cupboard or filing cabinet and must be banked the next working day.

Handling Money During the Event

Money can be received in a great number of ways at events. You may have stalls, volunteers wandering through the crowds selling raffle tickets, auctions etc. Here are some points to consider for each type of money generating activity:

- 1. Fixed Points** – these could be ticket sales at the entrance, stalls selling programmes, entertainment stalls or any other fixed point where money will change hands.

Where? Consider accessibility to the public and try to pick a sheltered area where you can put some sort of barrier between you and the public e.g. a stall, desk or rope. This will identify 'your area' and allow you to be more aware of strangers hanging around.

What receptacle? Make sure you can pick it up easily if you need to move and that all money is secured inside a container (avoid piles of cash on tables).

- Cash box – good if you are likely to have a lot of notes or need to give change.
- Collecting tins – a secure way to store coins or notes if you won't be giving change. Ensure that these are sealed.
- Buckets – good for large amounts of change.

Moving cash to the finance area

Money will need to be moved to the secure finance area at some stage. If parties responsible for the finance area are unable to leave their post they should ensure for regular collections to be made. Consider how much money you intend to take when deciding how regularly to move funds to the finance area. A good rule of thumb is not to have any more than £500 being looked after by only one person. Where it is practical try to ensure more than one person is present where cash is held.

2. Moving around the event

This could be the sale of raffle tickets or bucket collections. It is recommended that this be done in groups of at least two people. If you need to move around you will need a portable receptacle for money, avoid using pockets. Regular 'drop offs' should be made to the finance area. Pledge cards should be treated in exactly the same manner as cash or cheques.

3. Auctions

Auction spotters should be equipped with a portable receptacle for cash and cheques. Successful bidders should be given a receipt. One person should be appointed to keep details of how much each item is sold for and this record should be checked against receipts and payment taken to the finance area.

4. Unsolicited donations given to event volunteers.

If a supporter unexpectedly gives cash or a cheque to a volunteer, they should offer the donor a receipt however, it isn't necessary to create a receipt if the donor does not want one. Don't forget to ask them to complete a gift aid declaration form if the money could be gift aided. The donation should be taken to the finance area as soon as possible.

5. Credit Card Payments

If your Fundraising Group or Relay For Life Committee wishes to take credit card payments you must arrange for this to be done by using a credit card payment machine. Your CRUK staff representative can organise a credit card payment machine for your event. As the number of machines is limited, you should give them as much notice as possible, preferably at least three months.

Your CRUK staff representative will be able to explain what you need to consider before using a machine, for example: will there be an appropriate phone signal for it to work? What paperwork will you need to keep ensuring you can account for all payments etc?

Once you have the Credit Card Payment machine your CRUK staff representative will be able to explain how to use it and how to maintain your records of transactions.

In order to ensure Payment Card Industry (PCI) compliance credit card details must not be written down.

Cash Handling – Insurance and Security Levels

Cancer Research UK has an insurance policy that will reimburse us if money raised is stolen. However, the money handling guidelines and rules regarding the number of people in attendance below must be followed in order for the funds to be covered. This applies during the fundraising activity, afterwards when transportation occurs and when funds are stored before they are banked.

<i>Money Limit</i>	<i>Minimum number of people that MUST accompany money</i>
Up to £3,000	1 person
£3,001 to £6,000	2 persons
£6,001 to £10,000	3 persons
Above £10,000	Professional security company

'Persons' should be responsible adults (18 years of age or older)

Gift Aid

Gift Aid allows Cancer Research UK to reclaim the basic rate tax on a supporter's gift. This means HM Revenue & Customs will give the charity an additional 25% (25p in every pound) for every donation. For example, a gift of £10 using Gift Aid is worth £12.50 to the charity. In order to claim Gift Aid on a donation, certain rules apply.

When you can claim Gift Aid

Any donation received from an individual directly by the Fundraising Group or Relay for Life Committee can qualify for Gift Aid, as long as:

- a **valid Gift Aid declaration** has been completed and sent to Cancer Research UK (CRUK) for each **individual donor** making a personal donation
- The donation form can be matched to the correct Giro number
- CRUK has the donor's full name, home address, postcode and date of donation
- The supporter must be a UK taxpayer

The paperwork provided must allow us to trace the receipt of the donation.

Examples of valid Gift Aid donation:

- donations made by individuals of their own money
- Candle of Hope donations
- some collections where Gift Aid declarations are completed e.g. House to House collections when CRUK's collection envelopes are used. If you are planning to hold a collection please get further guidance from your CRUK contact as there are additional requirements for this type of activity

When you cannot claim Gift Aid

Please note: If the individual has received a benefit as a consequence of making a donation, this income is NOT normally Gift Aid-able, for example, a ticket to an event or a raffle ticket. A Candle of Hope bag is not a benefit due to its minimal value.

The charity is unable to claim Gift Aid on the following types of income:

- Entry fees
- Payroll giving
- Company donations
- Ticket sales
- Auctions
- Store collections
- Legacies
- Raffle tickets
- Product sales
- CAF vouchers
- Fundraising activities e.g. cake sales

Personal Donation from an Individual

If your Fundraising Group or Relay For Life Committee receives a personal donation from a supporter:

- Ask them if they are a UK taxpayer and if they will fill in a Gift Aid declaration form to allow CRUK to claim an extra 25% on their donation from HM Revenue and Customs.
- Check they have completed the form with their **full name, home address, postcode, date of donation** and have ticked the Gift Aid box.
e.g. Mrs Sloane, Fore Street, Birmingham (not valid)

Mrs Sharon Sloane, 15 Fore Street, Birmingham, B40 5ST (valid)

- Write the amount of their donation on their form.
- Pay the donation into your Fundraising Group or Relay For Life Committee bank account.
- Keep a copy of the giro/paying-in slip which you used to pay the money in with.
- Record the name of the donor, the amount of donation, the date of the donation was paid into your Fundraising Group or Relay For Life bank account and the relevant giro/paying-in slip number on the Fundraising Group Gift Aid form/ Income Return form.

When you send in your next Fundraising Group payment to CRUK please also **enclose the Gift Aid declaration form and Fundraising Group Gift Aid form**. Where practical, please keep a copy of any Gift Aid declarations that you send to Oxford as these are important documents. On this form you can include the details of all the gift-aided donations that are included in your payment. This form is a vital part of the Gift Aid claim as it provides HMRC a financial audit trail.

Sponsorship Donation from an Individual who is Taking Part in a Sponsored Event

If your Fundraising Group or Relay For Life Committee is to receive money from someone who is taking part in a sponsored event ask them to use official CRUK sponsor forms as they contain the correct Gift Aid wording and the personal details required from each sponsor. Where possible pre-fill the sponsor forms with your group and event details. Ask the supporter to ensure their sponsors complete their full name, **home** address, postcode, the date of the donation and that they tick the Gift Aid box. Without these full details we cannot claim Gift Aid on the donations. When the individual gives you their sponsorship money:

- Pay the money into your Fundraising Group /Relay For Life bank account.
- Keep a copy of the giro/paying-in slip which you used to pay the money in with.
- Record the name of the donor (this is the person who raised the sponsorship, not their sponsors), the total amount of sponsorship raised, the date the money was paid into your Fundraising Group / Relay For Life bank account and the relevant giro/paying-in slip number on the Fundraising Group Gift Aid form / Income Return form.
- When you send in your next payment to CRUK please also enclose the sponsor forms and the Fundraising Group Gift Aid form / Income Return form. On this form you can include the details of all the sponsored event participants that are included in your payment. This form is a vital part of the Gift Aid claim as it provides HMRC a financial audit trail.

Sponsorship Donations from events with Multiple Participants (i.e. more than 15)

If there are more than 15 participants in a sponsored event:

- Pay the money into your Fundraising Group / Relay For Life bank account.
- Keep a copy of the giro/paying-in slip which you used to pay the money in with.
- Record the name of the event, the total amount of sponsorship raised, the date the money was paid into the bank account and the relevant giro/paying-in slip number on the Fundraising Group Gift Aid form / Income Return form.
- When you send in your next payment to CRUK please also enclose the sponsor forms and the Fundraising Group Gift Aid form / Income Return form. The cheque must be for at least the total amount of sponsorship raised or more. On this form you can include the details of all the sponsored events that are included in your payment. This form is a vital part of the Gift Aid claim as it provides HMRC a financial audit trail.

Collections Made via Funeral Directors

Where possible **encourage all Funeral Directors to use Cancer Research UK Gift Aid declaration forms / collection envelopes** as they contain the correct Gift Aid wording and sections for the personal details required from the supporter.

- Please ask the Funeral Director to record the amount of each donation on each Gift Aid declaration form / collection envelope.
- The Funeral Director must send you all the Gift Aid declaration forms/ collection envelopes with their cheque.
- Pay the cheque into your Fundraising Group / Relay For Life bank account.
- Keep copies of the bank paying-in slips you used to pay the money in.
- Record the name of the donor, the amount of the donation, the date the money was paid into the bank account and the relevant giro/paying-in slip number on the Fundraising Group Gift Aid form / Income Return form.

When you send in your next payment please also enclose the Gift Aid declaration forms / collection envelopes and the Fundraising Group Gift Aid form / Income Return form. The payment must be for at least the total amount of the Gift Aid-ed donations or more. This form is a vital part of the Gift Aid claim as it provides HMRC a financial audit trail.

Gift Aid & Ticket Sales / Registration Fees

Ticket sales/registration fees to events are not eligible for Gift Aid as members of the public are buying the right to entry/participate at the event, and therefore this income would not be classified as a donation. This applies to any amount referred to as a “donation” if it is in effect part of the ticket price, and without paying it, you would not get entry to the event.

A donation eligible for Gift Aid must be freely given with nothing given back in return. However, **you can ask for a donation in addition to the ticket price**– in which case the suggested donation is eligible for Gift Aid. For it to qualify as a suggested donation the participants should still be able to join the event if they only pay the ticket price. All promotional literature must make it clear that entry/registration can be gained to the event without making the donation.

Appendix 6 – example registration form where ticket/entry fee is split from donation.

Claiming Gift Aid on Auctions

Usually CRUK cannot claim Gift Aid on funds raised from auctioning items. In certain situations we may be able to claim Gift Aid if items are auctioned under certain strict conditions. However, these conditions increase the risk that auction items raise less money. Please read the conditions below and consider carefully whether this is right for you.

Conditions

In order to claim Gift Aid on funds raised from auction items the commercial value of each auction item must be known and bidders must be informed of this value prior to the auction.

If the item raises more than the commercial value, the funds raised above this figure are considered to be a donation and the charity is able to claim Gift Aid on this amount.

To do this the commercial value of the item auctioned is taken away from the total amount paid by the individual, and the remainder qualifies for Gift Aid - **but only if:**

- The item purchased in the auction could be purchased separately
 - i.e. Item is commercially available; and
 - i.e. The donor is aware, at the time they make a successful bid, that the item could be purchased separately and the value it can be bought for

You must have evidence that this happened for Cancer Research UK to claim Gift Aid. You therefore require:

- Evidence of the commercial value of the item (i.e. demonstrating the market RRP price for an item in an auction lot listing)
- Evidence that bidders were informed of the commercial value of the item prior to the auction (ie.g. the donor is provided a copy of the auction lot listing)
- Evidence of the total funds bid for the item
- A list of donors and a valid Gift Aid declaration from each donor, including a list of the donation element for each auction item.

These documents should be sent with the cheque to:

Cancer Research UK
 PO BOX 1561
 Oxford, OX4 9GZ

Restrictions:

This model only applies to items that are new and commercially available. If the item has been customised (for example a signed football shirt) or is not available to the public at large, then no Gift Aid can be claimed regardless of the value it reaches at auction.

Equally, a promise to do something - such as wash a car or give a music lesson - cannot be eligible for Gift Aid, **UNLESS** that promise is also available commercially from that person, such as a promise by a professional golfer to give a free golf lesson who also charges for a similar lesson at that golf club. If this is the case Gift Aid can only be applied to the value paid above the commercial value of that service.

Risk

Since buyers know before bidding for a lot the value of the item they may be unwilling to pay above the commercial value for it. They may instead be on the lookout for a bargain! A lot more may have been paid if they did not have this additional information.

Further Information: [Institute of Fundraising Gift Aid on Charity Auctions guidance](#)

Frequently Asked Gift Aid Questions

How do I know if I am a UK taxpayer?

A taxpayer is someone who for example:

- Pays income tax on their salary or self employed earnings.
- Has a private / occupational pension that is taxed at source.
- Receives interest on savings that is taxed at source.
- Has UK dividend income.
- Has recently paid, or expects to pay in the next few months, any capital gains tax (for instance on the sale of some property or shares).

Please note that in order to Gift Aid a donation an individual must pay at least as much income and/or capital gains tax as the charity will claim on the gift in the tax year in which the donation is made.

What if I am a higher rate taxpayer?

The charity claims tax on a donation at the basic rate of tax, even if you are a higher rate taxpayer. You can claim the higher rate relief personally.

Can a Gift Aid declaration be withdrawn?

If donors want to cancel their Gift Aid declaration because they no longer pay sufficient tax, they can do so at any time in any form of communication to Cancer Research UK. The cancellation will take effect from the day the cancellation is made or from the date the donor specifies (if later).

Is there any restriction on the number of charities I can give to under Gift Aid?

No. You can give to as many charities as you like, providing you give a separate Gift Aid declaration to each charity and you pay sufficient tax to cover all of the Gift Aid claimed by all of the charities.

Can I make a Gift Aid payment to a UK charity if I do not live in the UK?

Yes, in certain circumstances. Crown employees serving overseas (typically as a serving member of the armed forces or a diplomat) and those that are not UK resident but pay UK income and/or capital gains tax can make a Gift Aid donation.

Where can I get further information?

You can visit the HM Revenue & Customs website at: <http://www.hmrc.gov.uk/individuals/giving/gift-aid.htm>

Legacies

A legacy is money or property passed by one person to an individual or organisation by way of their Will. **Income from legacy** gifts make up over a third of CRUK's **research** funding so it is an important income stream.

A Will is a legally binding contract and managing the acceptance of a legacy is not always straight forward, legacies left to CRUK have to be formally receipted by an officer who has been given delegated authority to sign on behalf of the charity's Trustees. CRUK has a team of experts who specialise in this field and administer the legacies received.

If your Fundraising Group or Relay For Life Committee receives money that is a gift from someone's Will it is essential that this is passed onto CRUK's Legacies department, following the process outlined below.

What to do if you are notified that your Fundraising Group, Relay For Life Committee or CRUK are to receive a Legacy

1. Notify your CRUK staff representative as soon as you can. The income must not be banked by your Fundraising Group or Relay For Life Committee.
2. Your CRUK Staff Representative will work with you to record the details of Legacy and liaise with their colleagues within the Legacies department on your behalf to ensure all of the details that are required are provided.
3. Our Legacies experts will carry out their due diligence and fulfil their legal and regulatory requirements in a timely and informed manner, keeping you updated via your CRUK Staff Representative along the way.
4. Once the Legacy has been processed, the value of the Legacy will be credited against your Fundraising Group or Relay For Life Committee's fundraising total on our supporter database.

N.B. Should CRUK receive a legacy where your Fundraising Group or Relay For Life Committee is cited in the Will, our Legacies department will ensure you are informed via your CRUK staff representative and your record on our supporter database is credited for the value of the gift.

How Can You Spot a Legacy?

Generally where you see wording which refers to "the estate of" or "the late"... sometimes even where one says that a donation is "in memory", double check, with the person that has sent the gift whether or not there is a Will involved. There are different types of legacies. Listed below are example Will clauses and what they could look like:-

Residuary bequest (a proportion of your estate)

- I give (%) of the residue of my real and personal estate which I can dispose of by Will in any manner I think proper to Cancer Research UK or local Fundraising Group followed by address and charity number etc.

Pecuniary bequest (a set sum)

- I give the sum of pounds to Cancer Research UK or local Fundraising Group, followed by address and charity number etc.

Specific legacy bequest (a named item)

- I, give to Cancer Research UK or local Fundraising Group (address and charity number) absolutely, my (name and description of item).

Reversionary legacies / Life interest trusts

- My trustees shall hold [.....] on trust for [...] during his lifetime and, following his death, hold the capital and income for Cancer Research UK or local Fundraising Group etc.

VAT

Fundraising Group's or Relay For Life Committees are treated as being a part of Cancer Research UK for VAT purposes. So you don't have to pay VAT on your fundraising proceeds, but you cannot claim back VAT you have had to pay to put on an event.

Fundraising Events

You don't have to pay VAT on the proceeds of any fundraising you do. For example, no VAT is payable out of the amounts people pay to come to your events. (As long as it is clear that your event is organised and promoted for fundraising purposes).

However, if you hold the same event at the same place more than 15 times in a year and it raises over £1,000 per time held we will have to pay VAT on all of the events. This is because the Government wants to make sure that local traders don't lose out as a result of these type of activities. If you think this might affect you please contact your Cancer Research UK (CRUK) staff contact.

You cannot claim back VAT that is payable as a result of holding the event; for example on venue hire costs.

You cannot get a supplier to not charge VAT just because Cancer Research UK is a charity. The only exception is advertising costs. If your supplier requires a VAT zero-rate certificate to do this please contact your CRUK staff contact.

Sales of Goods Unconnected with a Fundraising Event

If goods are sold at a fundraising event e.g. a book that has been produced by a volunteer, then no VAT is due. If goods are sold elsewhere, VAT is due from the sale proceeds, in these circumstances the VAT situation is complex and you should contact your CRUK staff contact for further guidance.

The VAT implications of the sale of Christmas Cards are the same as for the sale of other goods. If the Christmas Cards are sold at a fundraising event then no VAT is due. If not then the situation is more complex and you should contact your CRUK staff representative for further guidance.

Appendix 1 – Bank Reconciliation Report Example

Cancer Research UK Catchpole Group of Friends					
Bank reconciliation at					
31 December 201X				£	£
Balance per bank statement at 31 December 201X					675.82
Add: receipts recorded in cash book not yet on bank statement					
	Date	Description			
	29/12/1X	Late proceeds from Christmas Fayre		45.00	
					45.00
Less: cheques not cleared on bank statement					
	Date	Payee	Cheque no		
	23/12/1X	Events Limited	00912	120.00	
	28/12/1X	Wendy Stilgo	00915	23.12	
					143.12
Balance per cash book at 31 December 201X					577.70

Appendix 2 – Independent Examiner’s Report Example & FAQ’s

Example Report:

Independent Examiner's Report to the “<name of Committee>” Committee of Cancer Research UK

I report on the accounts of the Committee for the year to 31 March 20XX, which are set out on pages x to y.

Respective responsibilities of Committee Members and examiner

The Committee Members are responsible for the preparation of the accounts. My responsibility is to examine the accounts and state whether particular matters have come to my attention.

Basis of independent examiner's report

An examination includes a review of the accounting records kept by the Committee and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Committee Members concerning any such matters.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records and to prepare accounts which accord with the accounting records, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Relevant qualification:

Address:

Date:

Why should committees be subject to an examination?

Whilst there is no strict legal obligation for committee accounts to be subject to an examination it is a Cancer Research UK requirement. Ensuring that larger committee accounts are checked helps give our supporters confidence that we are handling their funds properly.

What is an Independent Examination?

An examination involves a review of the accounting records kept by the committee and a comparison of the accounts presented with these records. It also involves a review of the accounts and the consideration of any unusual items or disclosures identified. An independent examination is an alternative to an audit. An examiner is only required to confirm that no evidence has been found that the accounts have not been prepared properly by the committee. The examiner is required to simply review the accounting records and is not acting as an auditor; they are not required to plan more complex work to identify material fraud or to test financial controls.

Who is an 'independent person'?

An examiner must be independent of the committee whose accounts are being reviewed. Independence means that the examiner is not influenced, or perceived to be, by either close personal relationships with the committee members or by a day to day involvement in the administration of the committee being examined. For example, a committee member, a partner or a brother/sister in law of a committee member, should not be asked to examine the accounts.

What skills does the examiner need?

An independent examiner must be competent for the task and must be familiar with accounting methods, but does not need to be a practising accountant e.g. bank or building society managers, local authority treasurers, retired accountants.

What information can the examiner ask for?

The examiner should be given access to any books, documents and other records (however kept) which are related to the committee and considered by the examiner to be necessary to inspect for the purposes of the examination.

What should be included in the examiner's report?

- The name of the committee and period covered by the accounts
- The examiner's name, address and any relevant professional qualifications held
- Confirmation whether or not anything has come to their attention to indicate that:
 - Sufficient accounting records have not been kept
 - The accounts do not accord with accounting records
 - Any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Matters that the examiner should report include failure by committee members to provide information and explanations to which the examiner is entitled. The examiner's report must be signed by the examiner and dated.

You can find further information on the role of an independent examiner on the Charity Commission's website www.charity-commission.gov.uk.

What should we do if we can't find a suitable person to carry out the independent examination on the Fundraising Group or Relay For Life account?

Contact your CRUK staff representative as soon as possible. They will support you in finding a qualified person to carry out the independent examination on your Fundraising Group' or Relay For Life Committee account.

Appendix 4 - Fundraising Paying in form & Gift Aid

NAME :

DATE:

Siebel URN/Ref No:

ADDRESS:

POSTCODE:

For Office Use Only		Income type	Amount enclosed
GOFDON	UKIM001	In Memoriam from Individuals	
GOFDON	UKIM002	In memory collections	
GOFDON	UKFD001	In Memoriam via Funeral Directors	
GOFDON	UKGD001	Individuals Donations	
GOFDON	UKGD002	Donations from Organisations	
GOFDON	UKLC001	Christmas Cards	
GOFDON	UKLC004	Fundraising Group Event	
GOFDON	UKCP001	Corporate Donation	
GOFDON	UKED001	Educational organisation donation	
GOFDON	UKSF001	Supporter Led Fundraising donation	

GOFDON	UKCB006	Collection on Private Property	
GOFDON	UKCB004	Street Collections	
GOFDON	UKCB003	House to House collections	
GOFDON	UKCB005	Static Collection Goblets	
GOFDON	UKCB007	20p smarties tube fundraising	
GOFDON	UKRC003	Donations from merchandise	

GOFDON	UKBC055	Breast Cancer Research/BCA fundraising	
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GOFDON		Other Events / Income, please give details	
GOFDON	SCZVOLFBBQ	Campaign: BBQ	
SUVGOF	SCZSUF RVF	Campaign: Stand up to Cancer	
GOFDON	RES536	Campaign: CRICK	

No. of cheques enclosed	
Total value:	

FOR OFFICE USE ONLY:					
Con I		Res Code:			
Cost Centre:		Canvasser:		Letter:	

Appendix 5 - RELAY FOR LIFE MONTHLY INCOME RETURN

(This form is for the purpose of breaking down the amount of the cheque you are sending)

Name of Committee..... Date

Please refer to section 9.1 in the Accounting Chair Manual for support on how to fill in this form

About this form: Please be aware of the following points:

- All totals are to be calculated **WITHOUT** Gift Aid, we calculate Gift Aid as part of our banking process
- Please do not include any online payments
- All trading income is non Gift Aid-able and needs to be calculated separately from Charity totals.
- Before sending this form into us please make a copy for your own records
- Please be sure to send in all supporting paper work relevant to income return, this paper work includes:
 - ✓ Relay Gift Aid form (This is essential if we are to claim Gift Aid for your event)
 - ✓ Any Gift Aid Declarations
 - ✓ Donation Forms

Team Fundraising Summary – Money raised by your teams		
Income type	Trading (£)	Charity (£)
Entry Fees/Ticket sales e.g. sponsored walks/swims (Not Relay)		XXXXXXXXXXXX
Other Fundraising e.g. collections/fete recorded on Relay For Life Donation Form		XXXXXXXXXXXX
Merchandise		XXXXXXXXXXXX
Individual Donations e.g. donations from the Donation form	XXXXXXXXXXXX	
Candle of Hope Donations	XXXXXXXXXXXX	
Collections (Licence not under the name of Cancer Research UK so no paperwork needs to be submitted by the Team in order for the cheque to be processed.)	XXXXXXXXXXXX	
Committee Fundraising Summary – Money raised by the Committee		
Income Type	Trading (£)	Charity (£)
Entry fees/Ticket Sales e.g. Ball/sponsored walks/swims (Not Relay)		XXXXXXXXXXXX
Merchandise		XXXXXXXXXXXX
Corporate Sponsorship		XXXXXXXXXXXX
Other Fundraising e.g. walk, dinner dance or raised through other methods not stated above		XXXXXXXXXXXX
Individual Donations	XXXXXXXXXXXX	
In Memoriam Donations	XXXXXXXXXXXX	
Candle of Hope Donations	XXXXXXXXXXXX	
Collections – Gift Aid cannot be claimed on collection income		
Street Collection (remember to also submit confirmation from the Local Authority that they authorised the collection and the Public Charitable Collection form)	XXXXXXXXXXXX	
House to House Collection (please remember to also submit a copy of the letter sent to the Local Authority notifying them of the collection and the Public Charitable Collection form)	XXXXXXXXXXXX	
Private Property Collection	XXXXXXXXXXXX	
	Trading Income Total	XXXXXXXXXXXX
	Charity Income Total	XXXXXXXXXXXX
	Income Total	

NB: Our banking system requires that two separate cheques be sent to us. One for Trading and one for Charity. **ALSO,** please ensure cheques sent to us are equal to your final cheque totals above.

Please make Trading cheques payable to: Cancer Research UK Trading LTD
 Please make Charity cheques payable to: Cancer Research UK

Please remember to fill in your Relay Gift Aid form, and return all supporting paperwork that relates to this Income Return. If you need further assistance with this form or anything related to Relay banking please do not hesitate to contact your Cancer Research UK Staff representative.

Prepared by Accounting Chair – **Please sign and date below**

Signature..... Date.....

Appendix 6 - Example registration form where ticket/entry fee is split from donation

TICKET APPLICATION

Title: _____ First Name: _____ Surname: _____

Address (Home):

Postcode: _____

(We will need a **full home address** in order to be able to make a valid gift aid claim from HMRC)

Contact Telephone Number: _____

In order that we can make the most for Cancer Research UK the ticket price is made up of two parts. [EX.XX] reflects the cost of the ticket with a suggested donation of [EX.XX]

This allows Cancer Research UK to benefit from Gift Aid tax on donations.

Tickets can be requested without the suggested donation:

	Total
I would like _____ tickets at [EX.XX]	£ _____
Plus an additional donation of _____	£ _____
I am unable to attend but I would like to make a donation of _____	£ _____
I enclose a cheque for (please make cheques payable to [NAME])	£ _____

Hear about our latest breakthroughs, campaigns and how you can support our life saving work. Tick below to tell us how you'd like to hear from [Fundraising Group/Committee Name] and Cancer Research UK.

Email: Yes No Text Message: Yes No Post: Yes No Phone: Yes No

Your details are safe with us. We will never share them with anyone else. You can check out our Privacy Policy at www.cruk.org

If you are a UK taxpayer, the value of your donations can increase by 25% under the Gift Aid scheme – at no additional cost to you.

Please tick the box below to join the Gift Aid scheme.

I am a UK taxpayer*. I want to Gift Aid my donation and any donations I make in the future or have made in the past 4 years, to Cancer Research UK.

*You confirm that you are a UK taxpayer and understand that if you pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all of your donations in that tax year, it is your responsibility to pay any difference.

Please let us know if your tax circumstances or name/address change so that we can update our records.

Date

Appendix 7 - Fundraising Group Closing Financial Return Form

Please complete this form and return it along with all the other financial documentation that has been requested, no later than 1 month after the bank account close date. Information provided must be from your current financial year.

Constituent ID (for office use only)

Name of Fundraising Group/ Local Committee

Name of Cancer research UK staff representative

Financial Year End Date (if known)

«Organisation_URN»

«Organisation_Name»

«Primary_Canvasser»

«Financial_Year_End»

Event / Income Type	Income	Expenses	Net
General Donations:			
In Memoriam Individual			
In Memoriam Funeral Directors			
Donations from Organisations			
Donations from Companies			
Individual Donations			
Christmas catalogue merchandise (e.g. Christmas Cards)			
Other CRUK merchandise			
Collections:			
Private Property Collections			
Street Collections			
House to House Collections			
Static Collection Goblets			
In memory collections			
Total for donations and collections			
Campaigns:			
BCA (Breast Cancer Awareness)			
Stand Up To Cancer			
BBQ			
World Cancer Day			
Kids and Teens			
Big Breakfast			
Francis Crick Institute			
Other Events / Income:			
<i>Example: Coffee Morning</i>	£240.00	£20.00	£220.00
Total for other events / Income			
Interest received	(BOX A)		
Total Carried forward to next sheet			

Net total brought forward from previous sheet + (BOX B)

Add opening bank balance at start of this financial year + (BOX C)

Less miscellaneous expenses (e.g. postage, telephone):

Description

Example: Postage

£25.00

Total of miscellaneous expenses - (BOX D)

Less amounts paid to CRUK
(excluding any cheques enclosed with
this return)

Date

Amount

Total amounts paid to CRUK - (BOX E)

Closing balance = (BOX F)

Have separate accounts been produced?
(If yes, please attach copy) YES / NO

**Has this account or separate accounts been reviewed by an independent
examiner / auditor? This must be done where income (BOX A) is £30,000 or more**
(If yes, please attach copy of independent examiner's / auditor's report) YES / NO

Prepared by _____ Role _____ Signature _____ Date _____

Approved by _____ Role _____ Signature _____ Date _____

(Note this form needs to be signed by two different signatories, usually the Treasurer and Chairperson)

**PLEASE COMPLETE THIS FORM AND RETURN IT ALONG WITH ALL THE OTHER FINANCIAL DOCUMENTATION THAT
HAS BEEN REQUESTED, NO LATER THAN 1 MONTH AFTER THE BANK ACCOUNT CLOSE DATE.**

PLEASE RETAIN A COPY OF THIS FORM FOR YOUR OWN RECORDS.