



Guidelines for Branch Treasurers

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Welcome and Thank You!

We are delighted to bring you the new guidelines for Branch Treasurers, which we hope will help and support you as an active member of Australian Red Cross.

Our members play a vital role in communities across the nation, by promoting Red Cross humanitarian principles and efforts and helping us fulfil our vision of caring for the most vulnerable people here, and around the world.

Red Cross would not be able to operate without the support of the thousands of people like you who give of their time tirelessly behind the scenes to keep their own branches functioning.

So we would like to take this opportunity to thank you for being a part of this service to humanity and for your continued support of Red Cross.

This guide is one of the many documents that you will see over the coming years that support the one Red Cross vision of having one set of national processes and documents for our operations.

The cost savings and operational efficiencies that are gained by operating as one Red Cross will enable us to channel more of our funds into services for vulnerable people in the community. Your input and feedback into how we can improve this guide is one way you can assist Red Cross improve its efficiency.

As community ambassadors for Red Cross and Treasurers within your own Branch you play a vital and important role and we thank you for all of this great work.

Warm regards,

Robert Tickner

1. Introduction

The purpose of these guidelines is to provide Treasurers with the information that they need in order to effectively perform their role as a Treasurer. Treasurers must be a current financial member of a branch, have a good eye for detail and the necessary skills to do the role. This document includes important information about the responsibilities as a Treasurer, basic work instructions and templates to use when fulfilling the role as a Treasurer.

In the absence of a Treasurer a representative from the Branch can be nominated to undertake necessary duties.

2. What does a Treasurer do?

Treasurers play a critical role in ensuring that Red Cross meets its legal requirements to maintain accurate administration of all financial transactions.

To assist Red Cross meet these requirements, each Treasurer is asked to:

- Ensure safe custody of money
- Keep accurate and up-to-date financial records
- Inform the Branch of their financial position at each meeting
- Promptly bank funds to the National Red Cross bank account (if the Branch does not have its own Branch bank account)
- Monthly transfer of funds from the Branches own bank account to the National Red Cross bank account.

To assist in completing their role Treasurers receive the following documents:

- Red Cross Receipt Book
- Red Cross Deposit Book or Deposit Card (if the Branch does not maintain its own bank account)
- Remittance Book
- Membership Details Reports

Support is available for Treasurers from:

Membership Services

Contact the Membership Team within your state about receipt books, remittance books, deposit books, deposit cards, record keeping, reporting and general enquiries.

Supporter Services Centre

For enquiries about banking or the processing of funds from donations, membership fees and member fundraising contact:

Supporter Services Centre
GPO Box 2957,
Melbourne, 8060
Freecall: 1800 811 700
[Email: members@ssc.redcross.org.au](mailto:members@ssc.redcross.org.au)

3. Raising money for Red Cross

Money can be raised by Branches for Red Cross through (for example):

- Membership fees
- Proceeds from approved fundraising activities (eg Red Cross Calling, tea houses, opportunity shops, etc.)
- Donations
- Bequests
- Red Cross Catalogue sales
- Raffles.

The money received can be in the form of:

- Cash
- Cheque
- Credit Card payment.

All money received must be receipted and transferred to Red Cross.

Note: Branches may accept non-monetary donations (for example donations for a raffle prize or the Household Goods program ie gifts in kind), however these donations cannot be counted as income nor may a receipt be issued for them. Branches may instead offer a letter of acknowledgement for the donation. Please contact your Membership team for guidance about these donations and the letters of acknowledgement.

3.1 Membership fees

Membership fees are paid annually, are due by 15th August of each year and do not include GST.

The Membership Details report must be updated and submitted with the remittance form, together with any new member applications. It is important that the fees, membership details and remittance form are submitted together either with the fees or as soon as possible after the fees are deposited into the national account to assist with processing. Branches' assistance in sending all these items together can greatly help to reduce Membership Services administrative costs.

Ensuring new member applications are submitted with fees will also enable new members to be invited to the Annual General Meeting in that year.

3.2 Fundraising proceeds

Proceeds of fundraising events (e.g. stalls, dinners, craft sales etc.) need to be counted by the Treasurer and ideally one other Branch representative. It is up to the Branch discretion as to what is or is not receipted individually for in these activities.

Relevant expenses directly related to the fundraising event can be deducted from the proceeds of a fundraising event. These expenses still need to be listed on the Remittance Form when remitting funds to Red Cross.

Branch Treasurers shall monitor their Branches' fundraising expenses, ensuring that expenditure does not exceed income and keep Branch members informed of any potential concerns.

If the Branch is running a commercial activity such as a tea house, opportunity shop, gift shop, etc. then the Branch must follow the receipting and banking instructions contained in this document. The money raised from these activities is classed as fundraising proceeds and banked and managed by the Branch as per current practices.

If the Branch is running other forms of commercial activities (ie accommodation centres) then please refer to your Membership team for information on managing those activities.

Money raised by branches shall be regarded as funds towards the general activities of Australian Red Cross. A branch itself cannot designate where money is to be used.

3.3 Donations

A donation received by a Branch shall be regarded as a donation towards the general activities of Red Cross, unless the donor has expressly stated that it is to be used for a specific appeal, programme or service.

Please specify on the Branch Remittance form and receipt to which Red Cross appeal, programme or service the supporter is donating, e.g. 'Patient Transport Victoria' and attach evidence supporting the request if possible. Please do not encourage donations to specific services.

Allocation to specific appeals, programmes or services can only be requested by the donor; a Branch itself cannot designate where donated funds are to be applied. Donations received for an appeal need to be identified on the Branch Remittance Form and receipt.

A donation for a specific appeal may only be accepted when there is an active Red Cross appeal. Please seek guidance from your Membership team if there is uncertainty regarding current or active appeals. Check the Red Cross website (redcross.org.au) for up to date information on current appeals. Or, contact the SSC to stay updated as to the status of an appeal.

For Disaster Appeals a general guideline is that the Appeal will typically run for a period of 3 months in total. At the end of that 3 months all money raised must be returned to Red Cross within one month.

If the supporter has specified that their donation be allocated to a specific appeal, programme or service, please record the appropriate information on the Remittance Form. If left blank, the supporter's donation will be treated as a donation to the general activities of Red Cross. Please do not encourage donations to specific services or programmes.

Donations for third parties cannot be accepted (e.g. if the donor requests that their donation be forwarded to another charity or an appeal not being conducted by Red Cross).

3.4 Bequests

Bequests need to be noted separately on the Remittance form. Supporting documentation for the bequest should be forwarded to the Supporter Services Centre (attention: National Bequest Manager) with the completed remittance form. It is important to separately show the bequest money as it is processed separately to other forms of fundraising donations. Your assistance with this is greatly appreciated.

The Bequest team will process the documentation and ensure funds are spent as directed.

3.5 Red Cross Catalogue

If the Branch sells merchandise through the Red Cross Catalogue then the money should be returned as instructed in the Branch Order Form supplied.

For further assistance Treasurers can contact the Red Cross Catalogue team (please advise them that you are contacting them on behalf of a Branch) on 1800 267 867 [or shop@redcross.org.au](mailto:shop@redcross.org.au).

3.6 Raffles

The conduct of raffles, art unions and bingo is subject to the relevant state and territory fundraising legislation as of June 2012.

State	Prize Pool	Fee	Is a Permit Required	How long can you sell tickets for	Is the number of tickets available for sale limited
VIC	\$500 or Less	\$0.00	No (must have written permission from ARC)	One day or within 8 hours	Yes, must not be less than twice and not more than 6 times the total value of the prize
ACT	\$500 or less	\$0.00	Yes	Up to 12 Months	Yes the total value of the tickets must not exceed five times the total value of the prizes
NT	Must not be less than one third of the total value of the tickets sold in the raffle.	\$0.00	No	-	The total value of tickets sold must be \$5000 or less

QLD	The total value of prizes must be at least 20% of the estimated gross proceeds	\$0.00	No	4 Months	Yes (See Prize Pool)
TAS	\$500 or Less The total value of prizes must be at least 20% of the estimated gross proceeds	\$0.00	No	6 Months	Yes (See Prize Pool)
WA	\$200 or Less	\$0.00	No	-	No
NSW	\$25,000	\$0.00	No, Expenses , including prizes are capped at 60% of total value of the prize	-	Yes capped at \$25,000
SA	\$5,000 or Less	\$0.00	No	-	The total retail value of all prizes in the lottery must not be less than 20% of the total face value of all tickets in the lottery

Branches are generally able to run MINOR raffles/art unions at their discretion, a few states require a permit to conduct major raffles and the majority of states have limits to number of tickets sold, prize values and expenses (i.e. where the dollar value of prizes exceeds a certain value. Due to the fixed regulations surrounding raffle/art unions, please ensure that you check the state websites prior to conducting a raffle/art union.

For clarification on when a permit may be needed contact Raffles on (02) 8234 3119 or [email raffles@redcross.org.au](mailto:raffles@redcross.org.au).

4. How to receipt for different types of payment

The money received can be in the form of:

- Cash
- Cheque
- Credit Card payment.

When money is received the Red Cross receipt book must be used for ALL receipting purposes as it has been designed to comply with the Australian Taxation Office (ATO) legal requirements. Each of the colour coded pages has a specific intention:

Receipt Copies:

- White copy – Given to the person making the payment herein after called “supporter”
- Yellow copy – Sent to the Supporter Services Centre (for any money received for any type of payment)
- Pink copy – retained in the receipt book by the Treasurer

Once a book has been completed please file and hold the receipt book for seven years as per Australian Taxation Office requirements.

A corresponding entry for each receipt must also be recorded in the Branch cash book financial ledger (See Appendix for template).

All monies must be banked as soon as possible either into the Branch’s own bank account or into the National Red Cross bank account.

4.1 Cash

Before issuing a receipt, Treasurers must ensure that cash income has been counted and checked, if possible, by two office bearers.

Cash should be deposited into the National Red Cross bank account (either at a Commonwealth Bank branch or at an Australia Post outlet) or into the Branch bank account as applicable.

A completed remittance form along with the yellow copy of the receipt should be sent to the Supporter Services Centre.

Note: Please do not ever send cash through the post.

4.1.1 Petty Cash

A cash float of up to \$200 can be maintained for petty cash expenses.

4.2 Cheque

Cheques need to be checked to ensure the information on them is legible and made payable to Australian Red Cross. Cheques should never be made out to ‘cash’ as it may create unnecessary issues if lost.

Cheques should be deposited into the National Red Cross bank account (either at a Commonwealth Bank branch or at an Australia Post outlet) or into the Branch bank account, as applicable, as soon as possible

If the cheque cannot be banked then please send with a completed Remittance form to the Supporter Services Centre. This applies to cheques that are made out to “Australian Red Cross”.

4.3 Credit Card

If the supporter is paying by credit card then please ensure that ALL credit card details are filled in clearly. In this instance, the receipt should be issued to the supporter as the Supporter Services Centre will NOT issue a receipt once the credit card payment is processed. (*Currently the receipt book instructs not to issue the white copy until payment is successful, please ignore this*).

Treasurers must also ensure that all the relevant details are recorded and verified including;

- The credit card type (Mastercard, Visa etc)
- Card number and expiry date
 - Cardholders name
- The cardholder's signature is consistent with the sample signature on the back of the credit card
- The credit card has not expired
- The supporter's details (name, address)
- The type of payment being made (donation, fees, etc).

The cardholder is required to sign the 'cardholder signature' section on the receipt. In order to comply with payment card industry security requirements, credit card details shall not be retained at the Branch.

Please ensure that any credit card details accepted from your members and supporters are promptly and securely sent to the Supporter Services Centre.

Note: (*Currently the supporter's credit card details copy through onto the pink copy, it is essential that this information is rendered illegible by writing over it*).

4.4 What to do if you make an error when writing up a receipt

- Initial the correction (for a small error)
- Cancel the receipt (leaving the cancelled original in the receipt book) and complete a new receipt
- If cancelling a receipt with a credit card number on it ensure the card details are illegible on all copies of the receipt.

Please see Section 9.2 for an example of a completed receipt.

5. Depositing money

5.1 How to deposit money into the National Red Cross bank account (for Branches without their own bank account)

5.1.1 Option 1- Transferring monies into the National Red Cross bank account

Any money received is to be deposited into the National Red Cross bank account using the deposit book or card provided to the Branch by Red Cross and the Branch general cash book financial ledger updated with this deposit..

Every deposit book or card includes a unique agent number which uniquely identifies the Branch. This number is recorded by the Commonwealth Bank or Australia Post when a deposit is made and appears on the National Red Cross bank statement against the corresponding deposit.

Using this agent number enables the Finance department and the Supporter Services Centre to identify the Branch responsible for the deposit, match it to the Remittance Form and record the income against your branch.

One deposit slip must be used for each deposit made.

Deposits can be made at Australia Post outlets using the Branch Deposit Card (a personal identification number is required for this transaction). Some Australia Post outlets may also accept deposits using the Deposit Books.

Deposit Cards are issued with a personal identification number which must be entered when making a deposit. The treasurer is responsible for the security of the number. Deposit Cards cannot be used to withdraw money.

A Deposit Book or card is issued to a Branch by the Membership Department. Contact your Membership team if you need a new deposit book or require further information and assistance.

Branches must retain the deposit receipt for Branch records.

A separate Branch Remittance Form needs to be completed and submitted to the Supporter Services Centre for each deposit made.

The total value recorded on the Remittance Form must be equal to the amount banked. If the total of a Remittance Form and the amount deposited do not match, delays or recording errors may result.

The deposit books or card issued to any Branch remains the property of Red Cross and must be returned to Membership Services on request

5.2 How to deposit money into the National Red Cross bank account (for Branches who have their own Branch bank account)

Branches that maintain their own bank account must use the deposit books or deposit slips that are issued by their bank with their own bank account details. When depositing money into the National Red Cross bank account then the National Red Cross deposit book or deposit card can be used, a Branch bank account cheque can be sent to the Supporter Services Centre or an electronic transfer of funds can be done. To obtain a deposit book or card for the National Red Cross bank account contact your Membership team.

5.2.1 Option 1- Using the deposit books or slips

Any money received is to be deposited into the Branch's own bank account as soon as possible and the Branch general cash book financial ledger updated with this deposit. On a regular basis the money is to be transferred into the central Red Cross account and the Branch Remittance Form forwarded to the Supporter

Services Centre. If the Branch has a deposit book or card for the National Red Cross bank account then a cheque made payable to Australian Red Cross can be drawn from the Branch bank account and deposited into the National Red Cross bank account at a Commonwealth Bank or Australia Post outlet. See point 5.1.1 for further details.

If the Branch meets infrequently (or has a quieter period) then it is at the discretion of the Branch to forward the funds from the Branch bank account as soon as is practical for that Branch.

A balance of up to \$500 can be retained by the Branch in its account unless the Branch has made prior arrangements with their Membership team in preparation for a large activity. If the Branch also maintains a petty cash float then the total money that the Branch holds at any time cannot exceed \$500 without prior arrangement.

A separate Branch Remittance Form needs to be completed and forwarded to the Supporter Service Centre for each deposit made.

The total value recorded on the Remittance Form must be equal to the amount banked. If the total on the Remittance Form and the amount deposited do not match, delays or recording errors may result.

5.2.2 Option 2- Sending a cheque to the Supporter Services Centre

Cheques should be either banked into the National Red Cross bank account or sent to the Supporter Services Centre at Red Cross. The cheque must be made payable to Australian Red Cross.

A completed Remittance Form must be submitted to the Supporter Services Centre for every cheque that is deposited. Please note that Branches do not receive a receipt for any money sent in.

5.2.3 Option 3- Transferring the money electronically

Branches with their own bank account and with access to internet banking, can transfer money to the National Red Cross bank account electronically. This is a one way situation where money can be transferred into the National Red Cross bank account but money cannot be withdrawn from it.

Branches must ensure that their Branch number is recorded in the description and details field in the payee or 'pay to' section of the internet banking transaction. This will ensure that the Branch number appears on the National Red Cross bank statement and that the payment is correctly identified and recorded by the Supporter Services Centre.

A Remittance Form with the Electronic Funds Transfer (EFT) receipt must be sent to the Supporter Services Centre for each electronic transfer of money as soon as possible after the transfer.

6. Filling in Remittance Forms

For each deposit made, EFT, or cheque submitted a Remittance Form must be completed and submitted to the Supporter Services Centre. The remittance form must include a full breakdown of the deposit made, EFT, or accompanying cheque

being submitted. This ensures that the funds are correctly identified and recorded by Red Cross.

Each time you deposit, transfer, or send funds to Red Cross, you need to fill in the white and pink copy of the remittance form (place the cardboard backing behind the pink copy and write firmly on the white copy). The white copy is then sent to the Supporter Services Centre and the pink copy retained in the book as a record for the Branch.

When deposits are made into the central National Red Cross bank account; please ensure the Remittance Form is forwarded to the Supporter Services Centre as soon as possible after the funds are deposited. This ensures there is no delay in identifying and recording the deposit details by the Supporter Services Centre.

If you make an error on the Remittance Form, please initial the error, or if required, cross out the form and start a new one. In this instance you should leave both the white and pink copy of the form in your Remittance Book.

Please note that the Supporter Services Centre does not issue a receipt for these deposits.

Please contact your Membership team to order more Remittance Forms.

6.1 Example of a completed Remittance Form

Below is an example of a completed Remittance Form which can be used as a guide for Treasurers. It includes Membership Fees so when this example is sent in the member details that this fee relates to would also be attached.

Remittance **B080502**

 ABN 50 169 561 394 GPO Box 2957, MELBOURNE VIC 8060
 Date: 26/03/12 Unit/branch/club/office identification No: 2515111
 Name of unit/branch/club/office: ABC BRANCH
 Contact details:
 Mr / Ms / Miss / Ms Name: MAISY JONES Position: TREASURER
 Address: 456 ABC Street, Prahran State: VIC Postcode: 3000
 Telephone: 03 8000 9000 Email: Mjones@gmail.com.au

Invoice payment:

Red Cross invoice No:	<u>845051</u>	\$	<u>11.00</u>
Red Cross invoice No:	<u>845800</u>	\$	<u>46.20</u>
Red Cross invoice No:		\$	

Donations:

Specific appeal/service donation:	<u>NZ Earthquake</u>	\$	<u>250.00</u>
Please specify the amount of notes and coins received within this total: \$ <u>—</u>			
General donation:	<u>General</u>	\$	<u>50.00</u>
Please specify the amount of notes and coins received within this total: \$ <u>—</u>			

Fundraising: Unit/branch/club functions & activities: OSG Project

Gross proceeds: \$	<u>310.00</u>	
Less expenses: \$	<u>60.00</u>	
Net proceeds:		\$ <u>250.00</u>
Please specify the amount of notes and coins received within this total: \$ <u>—</u>		

Raffles:

Gross proceeds: \$	<u>800.00</u>	
Less value of prizes: \$	<u>100.00</u>	
Less other expenses: \$	<u>50.00</u>	
Net proceeds:		\$ <u>650.00</u>
Please specify the amount of notes and coins received within this total: \$ <u>—</u>		

Shop/tea room income:

Gross proceeds: \$	<u>60.00</u>	
Less expenses: \$	<u>10.00</u>	
Net proceeds:		\$ <u>50.00</u>
Please specify the amount of notes and coins received within this total: \$ <u>—</u>		

Membership fees (please attach list of names and addresses or forms with details): \$ 25.00
 Please specify the amount of notes and coins received within this total: \$ —

Accounts for payment (please attach supplier invoices for payment): \$ —

Bank interest: \$ 2.40

Other: Specify: 1x BADGE \$ 6.00
 Specify: _____ \$ _____

A cheque or deposit must be made for this TOTAL: **\$ 1,341.50**
 Please do not send cash

Cheque (attached): Cheque No: _____ Date: _____
 Direct deposit: Bank branch deposited: COMM BANK PRAHRAN Date: 26/3/12


Funds to be deposited at Commonwealth Bank of Australia.
 Bank account name: Australian Red Cross Society BSB: 063 000 Account: 0000 2026
 Treasurer name: MAISY JONES Signature: _____ Date: 26/3/12

Please contact your state/territory membership coordinator if you have any questions regarding this form or banking of funds.
 Please return this completed form (including cheque if applicable) to: Australian Red Cross GPO Box 2957 MELBOURNE VIC 8060

Please record the details of the money you are remitting. The total money recorded must equal the amount you are depositing in, or electronically transferring to the National Red Cross bank account, or alternatively sending in by cheque.

6.1 Remittance number

Each Remittance Form is uniquely numbered.

Remittance	B 002351	 Australian Red Cross THE POWER OF HUMANITY
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A record of each Remittance Book's number range is kept by the Membership Department when a Remittance Book is issued to a Branch.

The remittance number may be used to verify the Branch submitting the form or to check the sequence of remittances received by the Supporter Services Centre.

6.2 Branch information

Please complete by entering the details of your Branch and those of the Office Bearer completing the form (usually the Treasurer).

The identification number is your Branch's supporter number. If you do not know your supporter number, please contact the Membership team.

ABN 50 169 561 394 GPO Box 2957, MELBOURNE VIC 8060

Date: 26/03/12 Unit/branch/club/office identification No: 2515111

Name of unit/branch/club/office: ABC BRANCH

Contact details:

Mr / Mrs / Miss / Ms Name: MAISY JONES Position: TREASURER

Address: 456 ABC Street, Prahran State: VIC Postcode: 3000

Telephone: 03 8000 9000 Email: mjones@gmail.com.au

6.4 Sections of a Remittance Form

Invoice payment

This section of the remittance is to be used when the Branch is paying an invoice issued by Red Cross (for example, where the Branch has purchased Red Cross merchandise for on-selling). If you are remitting payment for more than three invoices, please use a new Remittance Form.

Donations

Please enter donated amounts for specific appeals and Red Cross services with the relevant appeal or service name. Where the donor has not specified an appeal, service or location for their donation, please record it as a general donation.

Fundraising

Please indicate what type of fundraising activity was undertaken beside Branch functions and activities, eg. fashion parades. Record the gross proceeds from your fundraising activity and separately declare any amounts already deducted from the proceeds to pay fundraising activity expenses. The **nett** proceeds is the total of gross proceeds less expenses. If you have held more than one fundraising activity, record the total proceeds on the Remittance Form.

Raffles

The total amount of money received from raffle ticket sales shall be recorded against gross proceeds. The total amount spent on prizes should be recorded at

less value of prizes. Do not record the value of any donated prizes. The amount of any other expenses paid should be recorded as *less other expenses*. The net proceeds will then be the total of the gross proceeds less value of prizes, less other expenses.

Shop or tea room income

Where a shop or tea room is run by a Branch please declare the gross proceeds, expenses paid and net income from shop / tea room sales. Please note that in this section, proceeds and expenses should be from the same period; e.g. the expenses paid and income received should both be from the period 1st to 30th September.

Membership fees

Please attach the Member Application Form for any new members. If you require more application forms please contact Membership Services. Please attach a completed member details form for any *renewing* members. Please note – This process will apply for 2012. The process will change in 2013 and new instructions will be issued then.

Bank interest

This is relevant only for those Branches that operate their own bank account and earn interest. Complete any bank account interest amounts deposited, transferred or being submitted by cheque.

Other

Please record details of any other income or expenses, which do not fall into the categories above and provide details in the Specify area.

6.5 Remittance Form sign off

Please enter the details of your cheque, deposit or EFT into the National Red Cross bank account.

Please provide treasurer's name and signature, and the date of signing the Remittance Form.

If the Remittance Form was completed by an office bearer other than the treasurer, the treasurer must verify the details provided on the form before signing.

Cheque (attached): Cheque No: _____ Date: _____

Direct deposit: Bank branch deposited: COMM BANK PRAHRAN Date: 26/3/12

Funds to be deposited at Commonwealth Bank of Australia.
Bank account name: Australian Red Cross Society BSB: 063 000 Account: 0000 2026

Treasurer name: MAISY JONES Signature: [Signature] Date: 26/3/12

Please contact your state/territory membership coordinator if you have any questions regarding this form or banking of funds.
Please return this completed form (including cheque if applicable) to: Australian Red Cross GPO Box 2957 MELBOURNE VIC 8060

7. Managing Branch expenses

In the course of fundraising or fulfilling Branch duties, members and Branches may incur expenses. If you require clarification about what expenses are covered then speak with your Membership team.

7.1 Payments made by the Branch

Branches may cover costs up to \$500 value or reimburse a member for minor expenses from fundraising income such as stamps, stationery, catering etc. Income from donations, bequests, membership fees and merchandise sales must not be used to cover costs.

7.2 Branch Authority to pay Expenses

Authorisation for amounts exceeding \$500 (GST inclusive) is required from the Membership team before an expense is incurred.

All expenses are to be approved by the Branch prior to any payments being

made. **7.3 Supplier payment**

The Branch must receive a formal tax invoice from the supplier which is then signed and dated by two Office Bearers, if possible.

The invoice is then submitted to the Membership team with details of the expense for validation. The Membership team code the invoice and submit to the Accounts Payable Officer. The Accounts Payable Officer then pays the supplier directly.

7.4 Member reimbursement

If a Branch member pays for a Branch expense the Branch member must complete a Reimbursement Form, which must then be signed by two Office Bearers, if possible and provide a copy of the invoice or receipt for the expense.

Expenses under \$500 can be paid directly by the Branch to the member claiming reimbursement.

The Reimbursement Form (along with a copy of the invoice or receipt) for expenses over \$500 must be submitted to the Membership team. The Membership team will validate the form and submit to the Accounts Payable Officer. The Accounts Payable Officer will then pay the expense directly into the members personal bank account (details of which are supplied on the Reimbursement Form).

Please note: This procedure is recommended as a last resort. Preference is for members to request direct payment to the supplier for amounts over \$500.

7.5 Managing GST

7.5.1 GST on purchases made by the Branch

GST of 10% is included on the purchase of most goods and services within Australia. If the expense exceeds \$82.50 (including GST), then the invoice and or receipt must be itemised to show the GST component of the purchase.

Some suppliers may not be registered for GST and in that case, the receipt will not show an amount for GST – which is acceptable.

Red Cross will claim back GST on purchases when the suppliers payment, or expense reimbursement is processed by the Red Cross Accounts Payable Officer and they are in receipt of a valid tax invoice from your supplier.

Without valid documentation, Red Cross will be unable to claim back the GST portion of the invoice from the Australian Taxation Office.

Please note: Branches that operate and pay expenses from their own bank account cannot claim back any GST on the purchases they make.

7.6 Discretionary expenditure

7.6.1 Branch Social Club funds

Social Club funds are made up of personal money given by members to pay for items such as greeting cards, or to assist with payment for outings and excursions. These costs are covered by members and cannot be funded by proceeds of fundraising or public donations.

Social Club funds should not be used to pay for fundraising expenses.

7.6.2 Responding to emergencies

Whilst it is understood that branches want to provide assistance in their local area for emergencies Branches are **Not** authorised to provide proceeds from fundraising or public donations, or use these funds to buy goods in an emergency response (such as house fire or flood).

Assistance for single incident emergencies or other emergencies is coordinated by the Emergency Services team in each state and territory office. If you are alerted to a local single incident emergency please contact your state Emergency Services team with relevant details. Please do not offer assistance as only the Emergency Services team can approve and assist with single incident assistance requests.

8 Branch records and reporting

8.1 Record keeping

All money received (income) and payments made (expenses) shall be recorded by the Treasurer.

Treasurers may maintain financial records using either a paper-based cash book financial ledger book or in electronic format (e.g. Microsoft Excel). If you choose to

use an electronic format then help and support is available from the Membership team.

If using a paper-based ledger book then money received and payments made are recorded separately (e.g. in one exercise book but on different pages).

If using an electronic format then please ensure that proper back-ups of the computer records are maintained.

Branches are to retain all financial records for a period of seven years after end of the financial year.

Records to be maintained in a logical and sequential order, and be clearly labelled for easy identification and retrieval.

If prior-year records are archived (e.g. in boxes), a register to be maintained and accessible with boxes clearly labelled. The register to include sufficient detail to enable identification and location of required documents.

All records and documents must be passed on to the new Treasurer from the former Treasurer when a term of office is completed. Once records become inactive (i.e. after the seven-year retention period), they should be destroyed. If possible, documents containing personal information (e.g. member names and addresses) should be shredded prior to disposal.

Supporter's credit card details shall not be kept by the Branch.

Branch items may also be returned to the Membership team for archiving either for the appropriate amount of time or for historical records.

8.2 End of Financial Year

Every Branch needs to complete a simplified statement of money received and money paid out for each Financial Year. (See *Appendix 9.3*)

This statement is issued to Branches in April of each year.

The Branch must submit the signed statement of money received and money paid out for the Financial Year complete with a copy of the Branch bank statements (if applicable) to the Membership team no later than 15th August each year.

This financial statement is to be completed by the Branch Treasurer and audited by another member of the Branch. The person auditing does not need to be a qualified accountant*, but does need to have an understanding of the details to check and reasonable numerical literacy.

*(*Queensland Branch activities are overseen by the Queensland Office of Fair Trading. Branches in Queensland are required to be audited by a qualified Auditor and to lodge, within seven months of the end of the financial year. An audited statement of income and expenditure, a Balance Sheet and*

Collections Form 20 - Annual return of charity or sanction (which is sent by Membership Services within one month of the financial year ending)

8.3 Closing of Branch bank accounts

If a branch is merging with another branch or is closing, contact your Membership team who can assist with closing Branch bank accounts and advise on the steps to be taken.

If a decision as been made to close (in consultation with the relevant Member Services and Divisional Advisory Board) the Branch Treasurer must:'

- Deposit the balance of any petty cash float, cash funds or cheques into either the Branch bank account or directly into the National Red Cross bank account.
- Transfer the final amount from the Branch bank account into the National Red Cross bank account, refer to section 5.2 for options.
- Present the bank with a written statement declaring the closure of the account. This may require two Office Bearer signatures depending on the banks' requirements
- Forward to the Supporter Services Centre the final Remittance Form matching the final amount being sent in
- Obtain financial records, including bank statements and have the Branch financial records audited. The person auditing does not need to be a qualified accountant*, but does need to be an external and independent person with an understanding of the details being checked and strong financial literacy. (*except Queensland where an accredited Auditor must be used)
- Hand over all Branch records (financial records not more than 7 years old) including minute books, bank statements, stationery and anything bearing the Red Cross logo to the Membership team.

9 Appendix

- Branch Cash Book
- Branch Receipt Book
- Annual Income and Expenditure report.
- Quick Reference

9.1 Branch Cash Book

An Excel version of the Cash Book is available for Treasurers who elect to maintain their records electronically. If you wish to use this a copy of this spreadsheet and training and support are available from Membership Services.

Branches may also choose to purchase a Cash Book financial ledger book from the local newsagent. This is also acceptable.

Electronic Cash Book information



BRANCH CASH BOOK 2012-2013

Date	Reference	Transaction Detail	INCOM	REMITTANCES to RED CROSS							EXPENSE		BANK		BALANCE
			Deposits into Branch Bank A	Donations / Appeals B	Fundraising C	Raffles D	Shop/ Tea Room E	Members F	Bank Interest G	Local Payments H	Transaction Debit B to H	Transaction Credit A	Total		
01/07/11		OPENING BANK BALANCE													500.00
01/07/11	B	Bank	2.00										0.00	2.00	502.00
03/07/11	R555	Street Stall	225.00										0.00	225.00	727.00
05/07/11	C12345	Badges Inv 123 Red Cross								52.00		52.00	52.00	0.00	675.00
16/07/11	R556	Memberships Smith Brown Jones	70.00										0.00	70.00	745.00
30/07/11	DD	Transfer to Red Cross			227.00				70.00			297.00	0.00		448.00
			297.00	0.00	227.00	0.00	0.00	0.00	70.00	52.00	349.00	297.00			

Bank Reconciliation:

Balance as per Bank Statement Less 500.00

unpresented Cheques of 12345 Bank 52.00

Balance as per Cash Book 448.00

- 8 column - 1 income and 7 expenses
- Allows for detailed written account
- Reconciles to the Branch bank account including space to record unpresented cheques
- Can be completed in Excel or manually
- Reduces the level of detail to be sent to headquarters
- Is non compulsory, should a Branch choose to use their own system
- Information flows consistently from the Cash Book to remittance advice and (eventually) to the yearly Statement of Money Received and Money Paid Out for the Financial Year.

How to use the Cash Book

Column headings Reference

To be used as an audit trail of transactions and includes:

- Receipt Number
- Cheque Number
- Bank
- EFT.

Transaction detail

Where the Branch can provide additional information that has local relevance.


- A. Deposits into Branch bank:-** Record all income deposited into the branch bank account including bank interest, appeals, fundraising, membership fees, donations etc.
- B. Donations and appeals:-** Specific donations and Red Cross appeals received from external parties and remitted to the Supporter Services Centre via remittance advice.
- C. Fundraising:-** Proceeds from fundraising events and remitted to the Supporter Services Centre via remittance advice. This includes stalls, rental fees, art shows, bus trips etc.
- D. Raffles:-** Proceeds from national and state run raffles and remitted to the Supporter Services Centre via remittance advice. Note: for local raffles use column C Fundraising of this document.
- E. Shops and tea rooms:-** Proceeds from Branch run shops, tea rooms and kiosks and remitted to the Supporter Services Centre via remittance advice. Note: National retail operated shops to contact their local Retail Manager for banking instructions.
- F. Membership fees:-** Proceeds from membership fees and remitted to the Supporter Services Centre via remittance advice. This information must be accurate in order to ensure that member details are maintained.
- G. Bank interest:** Received on the bank statement and remitted to the Supporter Services Centre via remittance advice.
- H: Local payments:-** Record all payments paid via Branch cheques including rent, reimbursements, fundraising costs, merchandising, etc

Note: For further information on Items B to G please refer to the Branch Remittance Book - User Guide

9.2 Branch Receipt Book

Please ensure all details provided on receipts are completed accurately and clearly.

Receipt / TAX INVOICE **A 020751**

 **Australian Red Cross**
THE POWER OF HUMANITY

ABN 50 169 561 394 GPO Box 2957, MELBOURNE, VIC 8060

Title: Mrs First Name: JOAN Surname: SMITH

Organisation: NIA ABN: NIA

Address: 123 ABC Street, Melbourne State: VIC Postcode: 3000

Telephone: 03 8000 9000 Email: j.smith@gmail.com.au I am happy to be contacted by email with information on services and appeals.

For \$ 5 Membership fee: ABC BRANCH

\$ _____ Invoice payment: _____

\$ _____ Specific appeal / service: _____

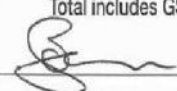
\$ _____ Donation: _____

\$ _____ First aid course: Course code: _____ Location: _____

\$ _____ First aid products: Product description: _____ Code: _____

\$ _____ Other (specify): _____

Total: \$ 5.00 Total includes GST of: \$ —


Received by: Signature:  Name: MAISY JONES

Unit / branch / club / office: ABC BRANCH Date: 26/03/12

Cash Cheque Visa MasterCard Amex Diners

Card No: 1 2 3 4 1 2 3 4 1 2 3 4 1 2 3 4

Expiry: 0 3 / 1 3

Cardholder name: JOAN SMITH Cardholder signature: 

Red Cross may keep you up to date with information on services and appeals. Please tick this box if you do not want to receive this information

Your privacy is important to us. All personal information remains confidential and will not be disclosed to any other organisation. Donations of \$2 and above are tax deductible.

www.redcross.org.au **CRISIS CARE COMMITMENT**

Member's Details

Title/First/Last Name: Complete if payment is received from an individual supporter (if payment is received from an organisation or company, please leave blank).

Organisation: if the payment is received from, or on behalf of, an organisation or company, please enter the organisation or company name.

Address/State/Post Code: Please print clearly.

Telephone: Enter a mobile number or landline with area code.

Email: If the supporter would like to receive electronic communications from Red Cross.

Payment Type

Membership fee

Please list the type of membership you're receipting e.g. individual, Branch member.

Specific appeal

If the donation is for a specific appeal, you must record the appeal the supporter is donating to; e.g. 'Japan Earthquake 2011'. Payment can only be accepted for current active appeals being run by Red Cross.

Specific service

If the supporter wishes to support a particular service please specify to which Red Cross service the supporter is donating, e.g. 'Patient Transport Victoria' and attach evidence supporting the request if possible. Please do not encourage donations to specific services.

Donation

If the supporter has specified that their donation be used in a specific location, please record the location and attach their written instruction to the Remittance Form. If left blank, the supporter's donation will be treated as a donation to the general activities of Red Cross. Please do not encourage donations to specific locations or causes.

Other

Raffle ticket sales, bequests, and other miscellaneous payments shall be recorded under 'other' and the details entered.

GST

Complete the amount of GST included in the payment you are receipting.

If you are unsure if GST is included in the total amount (or unsure of the amount of GST included in the total) please check with the Membership team. There is no GSTY on membership fees or donations.

Details of the officer receipting the payment

- **Signature:** Please sign the receipt.
- **Name:** Please print your name clearly
- **Branch:** Please circle and print the branch name clearly.
- **Date:** The date the receipt was issued.

Payment Method

Please ensure the member's method of payment is ticked.

If the member is paying by credit card, please ensure ALL credit card details are filled in clearly. In this instance, the receipt should be issued to the supporter as the Supporter Services Centre will NOT issue a receipt once the credit card payment is processed.

Receipt Copies:

- White - give to the member.
- Yellow - to be sent to the Supporter Services Centre who will process it
- Pink – Branch copy; please retain in the receipt book.

NB: If the supporter wishes to remain anonymous, please ensure you specify this.

9.3 Branch Statement for the End of Financial Year



Annual statement of money received and paid Financial year: 2011 - 2012

This form is to be completed in accordance with section 8.2 of the Guidelines for Branch Treasurers

Branch: _____

Certificate by authorised office bearers:

We certify that the information contained in the Annual Financial Statement and all other supporting documentation present fairly and accurately the fundraising activities of the Branch/Unit. All funds were transacted in accordance with Australian Red Cross policy and procedures and we confirm that a complete set of accounting and financial records relevant to the Statement have been maintained and will be presented to the Annual General Meeting of the Branch.

Date of Annual General Meeting of the Branch: _____

Signed by:

Branch President:

Branch Treasurer:

Name _____ Name _____

Signature _____ Signature _____

Date _____ Date _____

Branch Bank Account Details:

Does the branch operate a bank account?

Yes; please record details below:

No; please proceed to page 2

BSB: _____ Account Number: _____

Branch Bank Account Signatories:

Name: _____ Office Bearer Position: _____

- | | | |
|---|-------|-------|
| 1 | _____ | _____ |
| 2 | _____ | _____ |
| 3 | _____ | _____ |
| 4 | _____ | _____ |



Please attach a copy of your Bank Statement showing all transactions and opening and closing balances for the financial year

Please contact your state / territory membership coordinator if you have any questions regarding this form
Please return this completed statement to: Membership Services Team in your State/ Territory by 15 August 2012

Money received for financial year 2011- 2012	\$	c
Item 1 Invoice Payments		
Item 2 Donations - General Funds		
Item 3 Donations - Specific Appeals		
Item 4 Fundraising proceeds		
Item 5 Raffle proceeds		
Item 6 Shop / tea room proceeds		
Item 7 Membership Fees		
Total Proceeds for Financial Year		

Copy this amount to Item R2

Money paid for financial year 2011 - 2012:	\$	c
Funds remitted to Red Cross for financial year		
Item 9 Invoice Payments		
Item 10 Donations - General Funds		
Item 11 Donations - Specific Appeals		
Item 12 Fundraising		
Item 13 Raffles		
Item 14 Shop / tea room income		
Item 15 Membership Fees		
Total Funds remitted to Red Cross		
Expense payments from branch bank account:		
Expense payments from petty cash:		
Item 16 Total Expenses paid by branch		
Reconciliatio	\$	c

Copy this amount to R3

Copy this amount to R4

Opening Bank Balance at 1 July 2011		
Opening Petty Cash Balance at 30 July 2011		
R1 Total Opening Balance		

Current Year Totals:		
R2 Total Income		
R3 Less total amount remitted to Red Cross		
R4 Less Local Expenses paid from Branch Bank Account		

Adjustments:		
R5 Add back unpresented cheques at 30 June 20XX		
R6 Deduct deposits not yet banked as at 30 June 20XX		
R7 CLOSING BALANCE (total of R1 to R6)		

Reconciliation:		
R8 Closing bank balance from bank statement at 30 June 2012		
R9 Closing Petty Cash on Hand at 30 June 2012		
R10 TOTAL CASH ON HAND AT 30 JUNE 2012		

Amount should agree with R7

BANK RECONCILIATION STATEMENT AS AT 30 JUNE 2012

Balance as per Bank Statement 30 June 2012

\$

ADD Deposit still on hand,
not yet banked (List details)

.....

.....

..... **Total \$**.....

DEDUCT Unpresented Cheques

Cheque No.	Amount
------------	--------

.....
-------	-------

.....
-------	-------

.....
-------	-------

Total \$.....

ITEM 17 Balance as per cash book
as at 30 June 2012 (to agree with Item 16) \$

ITEM 18 PETTY CASH ON HAND \$

AUDITOR'S CERTIFICATE

I CERTIFY THAT I HAVE EXAMINED ALL RECEIPT BOOKS, VOUCHERS FOR PAYMENTS, ALSO THE STATEMENTS FOR ALL FUNCTIONS AUTHORISED WITH THEIR RELATIVE VOUCHERS, AND HAVE RECONCILED THE BANK STATEMENTS AND THAT THIS STATEMENT CORRECTLY PRESENTS THE FINANCIAL ACTIVITIES OF

..... BRANCH

FOR THE PERIOD UNDER REVIEW.

Signed Auditor

Occupation

Address

Date

9.4 Quick Reference

Supporter Services Centre

Freecall: 1800 811 700

Email: members@ssc.redcross.org.au

Mail: GPO Box 2957, Melbourne, 8060

Red Cross Catalogue (advise them that you are contacting them from a Branch)

Freecall: 1800 267 867

Email: shop@redcross.org.au

Receipt Copies

- White copy – Given to the member
- Yellow copy – Sent to the Supporter Services Centre (for any money received for any type of payment)
- Pink copy – retained in the receipt book by the Treasurer

Raffles Guidelines

For clarification on when a permit may be needed contact Raffles on 02) 8234 3119 or email raffles@redcross.org.au

State	Prize Pool	Fee	Is a Permit Required	How long can you sell tickets for	Is the number of tickets available for sale limited
VIC	\$500 or Less	\$0.00	No (must have written permission from ARC)	One day or within 8 hours	Yes, must not be less than twice and not more than 6 times the total value of the prize
ACT	\$500 or less	\$0.00	Yes	Up to 12 Months	Yes the total value of the tickets must not exceed five times the total value of the prizes
NT	Must not be less than one third of the total value of the tickets sold in the raffle.	\$0.00	No	-	The total value of tickets sold must be \$5000 or less
QLD	The total value of prizes must be at least 20% of the estimated gross proceeds	\$0.00	No	4 Months	Yes (See Prize Pool)
TAS	\$500 or Less The total value of prizes must be at least 20% of the estimated gross proceeds	\$0.00	No	6 Months	Yes (See Prize Pool)
WA	\$200 or Less	\$0.00	No	-	No
NSW	\$25,000	\$0.00	No, Expenses , including prizes are capped at 60% of total value of the prize	-	Yes capped at \$25,000
SA	\$5,000 or Less	\$0.00	No	-	The total retail value of al prizes in the lottery must not be less than 20% of the total face value of all tickets in the lottery

For any other queries that please contact your local Membership Services team who will be happy to assist you.