



## Alehm LEHP Financial Controls

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### **Accounting requirements**

- a) The financial year shall be from 1 January to the 31 December unless changed by resolution of the executive.
- b) A financial report in the format agreed by the executive shall be produced and presented quarterly to an executive meeting.
- c) An annual accounts report shall be prepared in the format required by the Charity Commission and/or Companies House.
- d) The annual accounts shall be audited before submission to the Charity Commission and/or Companies House.

### **The charity’s organisational structure**

The charity has no employees. Administrative and strategic support for the organisation is provided by a consultant who provides secretarial and coordination support to LEHP and Alehm. Another consultant provides support for student training activities. Alehm has two technical groups that have paid minute

takers. The groups are the London Food Coordinating Group (LFCG) and the London Health and Safety Liaison Group. By resolution at the Alehm AGM held on the 21 January 2011 it was agreed that the chairs of both of these groups will be allocated a fixed sum that they can use to pay minute takers. The meeting also agreed a guideline fee for the minute takers, however the chairs of the groups have the discretion to pay a higher fee as long as the total allocation for the year is not exceeded.

### **Trustees' liabilities**

As contained in the Memorandum of Association and Articles of Association of the London Environmental Health Practitioners.

### **Delegation of financial duties to employees or other officers of the charity**

The Group Chief Accountant of the CIEH shall be the officer appointed under this part of the rules

### **Basic internal controls**

- An accountant appointed by the executive shall advise and manage the financial arrangements.
- The executive shall approve the list of bank account signatories and the issue of debit cards to individuals.

### **Alehm Debit Card, Payment, Signing and Account Reporting Rules**

#### **Use of debit cards**

- The debit card is to be used only for Alehm purposes;
- Where expenditure is incurred for a purpose other than for Alehm, the Chair, accountant or a member of the executive must be advised immediately and repayment arrangements agreed;
- The debit card holder is to keep a written monthly record in the form contained in appendix 1 of this protocol. The record is to include the date, description and relevant budget code for the expenditure;
- The monthly record of debit card use is to be signed off by 2 signatories before the end of the following month to which the record relates.

#### **Signing rules for payment by cheque, BACs and internet banking**

- For payment by cheque of an amount greater than £5000 two signatures are required one to be the Alehm chair;
- For payment by cheque of sums less than £5000 two signatures are required from the mandate list of signatories.

#### **Internet banking, BACS payment**

- The Alehm accountant to be the only person authorised to make payments by this method;
- Authorisation for the payment of an invoice shall be accompanied by a completed CIEH internal requisition form AP1 provided in appendix 2. The form

AP1 shall include the date, description and relevant budget code for the expenditure;

- The form AP1 shall be signed in accordance with the rules for cheque payment, before presentation to the Alehm accountant for payment.

#### ALEHM/LEHP Signatories resolution

The executive agrees that the persons listed in the following schedule are signatories for the purpose of signing cheques and other documents for the charity.

name	designation	organisation
Andrew Gardner	Group Chief accountant	CIEH
Graham Jukes	Chief Executive of the CIEH and ALEHM/LEHP director	CIEH and ALEHM/LEHP
Steve Miller	Chair	ALEHM/LEHP
Keith Hill	Secretary	ALEHM/LEHP
Tay Potier	Trustee	ALEHM/LEHP
Paul Morse	Trustee	ALEHM/LEHP

#### **Auditing Of Accounts**

This work is to be carried out by PKF (UK) LLP

#### **Reserves Policy**

The executive shall ensure that the organisation maintains a financial reserve of the equivalent of one year of members subscriptions.

#### **Postal receipts**

Receipts will be received and processed by the CIEH and monies credited to the Alehm/LEHP bank account

#### **Public collections**

None at present

#### **Fundraising events**

None at present

#### **The Gift Aid Scheme**

None at present

#### **Banking and custody procedures**

Banking and custody procedures shall be undertaken by the CIEH in accordance with their rules and arrangements.

### **Checks of income records**

Checking of income records shall be undertaken by the CIEH in accordance with their rules and arrangements.

### **Controls over expenditure**

Expenditure for routine areas will be approved by the executive with specific controls being identified. For large one off expenditure items specific approval will be sought from the executive.

### **Payment by cheque**

To be undertaken by the CIEH in accordance with their rules and arrangements and in accordance with the Alehm/LEHP signing policy.

### **Payment by cash**

It is not anticipated that payment will normally be made in this manner. Where it does prove to be necessary it will be undertaken by the CIEH in accordance with their rules and arrangements and in accordance with the Alehm/LEHP signing policy.

### **Wages and salaries**

None at present

### **Checks on income and expenditure records**

Regular income and expenditure reports are prepared and presented to meetings of the executive.

### **Control over assets**

A manual record is kept of any item purchased for the use of the association.

### **Fixed assets for use by the charity**

The charity has no fixed assets.

### **Investments**

The charity has no investments other than cash kept in a deposit account held by the HSBC bank.

**Appendix 1**

Debit Card Record

date of expenditure	Code	Description	amount
		Total	
Signature _____ date _____			
Signature _____ date _____			

Appendix 2

Internal requisition form (AP1)

<b>CIEH</b> <input type="checkbox"/>	<b>CHGL</b> <input type="checkbox"/>	<b>Other</b> <input type="checkbox"/>
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- |  |
|--|
| 1. PLEASE COMPLETE IN BLOCK CAPITALS<br>2. PLEASE KEEP A COPY FOR YOUR RECORDS<br>3. A DESCRIPTION USING <b>THE FIRST 30 CHARACTERS</b> YOU ENTER IN THE "DESCRIPTION" SECTION BELOW WILL BE ENTERED INTO THE ACCOUNTING SYSTEM FOR THE BUDGET HOLDER'S BENEFIT. |
|--|

<b>To: Accounts Payable</b>		<b>Date:</b>	
<b>From:</b>		<b>Department</b> :	
<b>Supplier's name and address:</b>		<b>Bank details:</b>	
		<b>Acc Name:</b>	
		<b>Acc No:</b>	
		<b>Sort-Code:</b>	
		<b>Roll No:</b>	
		<b>Bank Name:</b>	
<b>Fax No:</b>		<b>Branch:</b>	
<b>Nominal/ Stock Code</b>	<b>Description (including quantity)</b>	<b>Amount</b>	
		Total without VAT £	
		17.5% VAT £	
		<b>Total with VAT £</b>	

Requisitioned by:		Order No:	
Budget Holder:		Account No:	
Authorised by:		Date ordered:	

