

St Elizabeth Catholic Primary School

Cash Handling Procedure



The Governing Body of St Elizabeth Catholic Primary School

Date of Policy	April 2021
Reviewed	April 2022
Chair/Committee Chair of Governor's signature	
Headteacher's signature	

Mission Statement

Inspiring and achieving lifelong learning in a welcoming Catholic community.

Safeguarding Statement

At St Elizabeth Catholic Primary School, we respect and value all children and are committed to providing a caring, friendly and safe environment for all our pupils so they can learn, in a relaxed and secure atmosphere. We believe every pupil should be able to participate in all school activities in an enjoyable and safe environment and be protected from harm. This is the responsibility of every adult employed by or invited to deliver services at St Elizabeth Catholic Primary School. We recognise our responsibility to safeguard all who access school and promote the welfare of all our pupils by protecting them from physical, sexual and emotional abuse, neglect and bullying.

Equality statement

As a school we are committed to ensuring that equality principles are embedded within all school policies and procedures, as we endeavour to:

- Eliminate discrimination, harassment and victimisation.
- Promote equality of access and opportunity within our school and within our wider community so all pupils achieve their full potential.
- Promote positive attitudes to difference and good relationships between people with different backgrounds, genders, cultures, faiths, abilities, sexual orientation, and ethnic origins.

School Values

As a Catholic school with a strong Christian ethos we actively support and promote a value-based education. By living out our 4Rs – **Relationships, Resilience, Responsibility and Respect**, we encourage the whole school community to:

- Think about and reflect upon positive Christian, British and Universal values
- Experience how living out these values impacts on themselves and others, in school, in the wider community and in the world
- Instil a sense of belonging to the school, the local community, the country they live in and the wider global community
- Inspire individuals to choose their own positive personal social, moral and spiritual values
- Promote an inclusive school ethos and a learning climate that will raise aspirations and achievement
- Raise self-esteem and encourage children to take more responsibility for their own behaviour and learning

British Values

At St Elizabeth, we recognise and promote the fundamental British values of democracy, the rule of law, individual liberty, and mutual respect and tolerance of those with different faiths and beliefs.

Through this provision of SMSC, the school will:

- enable pupils to develop their self-knowledge, self-esteem and self-confidence;
- enable pupils to distinguish right from wrong and to respect the civil and criminal law of England;
- encourage pupils to accept responsibility for their behaviour, show initiative, and to understand how they can contribute positively to the lives of those living and working in the locality of the school and to society more widely;
- enable pupils to acquire a broad general knowledge of and respect for public institutions and services in England; further tolerance and harmony between different cultural traditions by enabling pupils to acquire an appreciation of and respect for their own and other cultures;
- encourage respect for other people; and
- encourage respect for democracy and support for participation in the democratic processes, including respect for the basis on which the law is made and applied in England.

Data Protection

The General Data Protection Regulation (GDPR) ensures a balance between an individual's rights to privacy and the lawful processing of personal data undertaken by organisations in the course of their business. It aims to protect the rights of individuals about whom data is obtained, stored, processed or supplied and requires that organisations take appropriate security measures against unauthorised access, alteration, disclosure or destruction of personal data.

The School will protect and maintain a balance between data protection rights in accordance with the GDPR. This policy sets out how we handle the personal data of our pupils, parents, suppliers, employees, workers and other third parties.

Changes to data protection legislation will be monitored and further amendments may be required to this policy in order to remain compliant with legal obligations.

All members of staff are required to familiarise themselves with its content and comply with the provisions contained in it. Breach of this policy will be treated as a disciplinary offence which may result in disciplinary action under the School's Disciplinary Policy and Procedure up to and including summary dismissal depending on the seriousness of the breach.

Scope of the Policy

This policy is to ensure the safe handling of cash receipts. The policy is aimed at ensuring all staff know and are confident about handling any cash received. The policy is in accordance with the requirements of the Charity Commission.

The term "cash" used in this policy includes:

- Notes and coins
- Cheques and CCV vouchers
- Bank orders and credit card receipts

Policy Statement

The policy is designed to provide the internal controls needed in this area for the protection of the school, Governors and staff who are themselves fundamentally responsible for control of the school's activities and funds.

All cash handled by staff, must be dealt with so as to ensure its safe custody and mitigate against loss whether through fraud, misappropriation or mistake.

This is part of the obligation of staff to ensure that all assets are used for the benefit of the school, whether from donations or cash earned.

Key Points

Segregation of Duties

One of the prime means of control is the separation of those responsibilities of duties which if combined would enable one person to record and process a complete transaction. If duties are segregated, this reduces significantly the scope for errors and oversights, as well as deliberate manipulation or abuse, and builds in additional checks. For example, if the person who records incoming cash is the same person who checks that cash paid in is recorded on the bank statements, it would not be easy to detect any dishonesty. Mistakes are more likely to go undetected if a person checks their own work. The principle of segregation is important with regard to both income and expenditure, and capital transactions, and relates to all areas of operation and management, but is particularly applicable in areas where cash is processed or handled such as Finance and Fundraising.

Governors are responsible through the selection and monitoring of their Senior Leadership Team, and systems of control, and that they cannot rely on trust for these controls to be effective and are legally accountable to the School. Accordingly they must exercise reasonable care and skill when appointing staff and reviewing their performance.

Procedure

Income in Person

- Any cash or cheques received in the office needs to be recorded on ParentPay Cash Office and a receipt issued.
- Payments are only to be made to the Finance Officer or Head of Admin. Payments from staff (meals) can be made to the Office Admin.
- Weekly reconciliation of these funds is done by the Finance Officer and/or School Head of School to ensure separation of duties.

Fundraising and other Cash Collections/Trips

All trip payments are to be made on ParentPay, where this is not possible (exceptional circumstances)

- If any trip payments are handed to the teacher or class TA it must be recorded on a class trip sheet.
- The class TA hands in all monies and trip letters to the office, who then reconcile the collection and prepare it for banking and checking by the Head of Admin. Monies are to be locked in the safe until they are banked.
- All class fundraising is to be supervised by the class teacher or TA and handed to the office staff as soon as the event is over. The money will be counted and locked in the safe until banked.
- Under no circumstances should significant quantities be carried on public transport, a taxi must be used.
- Any cash should be counted by 2 people.
- All counted cash is recorded on a banking slip and the Finance System, before banking.

Banking

Cheques/cash should be paid into the bank as soon as reasonably practicable. Staff should be aware that cash over £2,000 is not insured in the safe.

Wherever possible cash/cheques totalling in excess of £2000 should be banked and not left on site overnight. Cash not kept in a safe will not be covered.

If any member of staff becomes aware that activities are being planned where it is likely that more than £2,000 in cash is likely to be brought onto the premises they must inform the Business Manager to enable interim insurance cover to be put in place.

The Bank should be reconciled regularly, identifying any standing orders, direct debits, credit/debit card receipts and CCV credits.

Duties for the recording, reconciliation and banking of cash should be monitored monthly and checked to ensure that all cash received has been paid into the bank, and there is an audit trail for all cash receipts.

Safety of Staff

When banking or collecting cash the safety of staff is paramount. Staff should on no account put themselves into situations of danger, and should give up/not seek to recover cash or valuables if in physical danger.

Staff should follow the guidelines below to determine how many people are required to take money to the bank:

£Nil to £2,500 1 person

£2,501 to £5,000 2 people

Important Final Points

- Under no circumstances should: – Cheques/cash be put on desks
- Cheques/cash be left on/in workstations
- Cheques/cash be left unattended –
- Out of pocket expenses are removed from donations. An Expense Claim Form together with supporting documentation should be submitted to the Business Manager.

- In all circumstances ensure that a receipt is issued and amount and the name is recorded.