



Charity Accounting: Manual Book-keeping

What information should the books contain?

- A complete record of all the financial transactions of the organisation (ie all receipts & payments)
- The date when transactions have taken place
- A reference number for finding the backup documentation
- Who money has been paid to
- From whom money has been received
- Analysis of receipts & payments into categories
- Totals for a period

What equipment is required for manual book-keeping?

- Accounts book with appropriate number of columns
- Duplicate receipt book (for cash receipts)
- File for cheque books & paying in books
- Accounts File for paid invoices & other evidence of expenditure (with

cheque number written on each document)

- File for bank statements and bank mandate
- File for income receipts
- File for grant & funding documentation (for example, letters confirming grants or other funding, applications for funding)

NB. For a small charity the files listed above can be incorporated into one file, divided into sections.

When should the books be updated?

It's important to update your books regularly! It is always difficult if you get behind, and usually leads to more work in the long run. A general guide for a small voluntary organisation may be:-

- **Weekly** – update your account (cash) book, bank money, pay bills.
- **Monthly** – add up your account book and agree (reconcile) with the statement from the bank.
- **Quarterly** – provide a statement to the committee on the financial position

For further information/ individual support & advice, please contact:

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