



STANDING ORDER FOR HONORARY BRANCH TREASURER

1. APPOINTMENTS

- 1.1 Each Branch of the Association shall appoint an Honorary Branch Treasurer at the Branch Annual General Meeting.
- 1.2 Each Branch of the Association shall appoint Accountants(s) to prepare a financial report of the Branch Accounts for the Branch Annual General Meeting. The Auditor(s) so appointed shall not be a Member(s) of the Hospital Caterers Association.

2. HONORARY BRANCH TREASURER'S DUTIES

- 2.1 Apart from any duties allocated by the Branch committee or Members from time to time, it shall be the duty of the Honorary Branch Treasurer to:
 - 2.1.1 Keep the Branch Accounts recording the income and expenditure, the assets and liabilities of the Branch.
 - 2.1.2 Submit branch VAT returns four times a year to the Honorary National Treasurer
 - 1st quarter November to January return made before 14th February
 - 2nd quarter February to April return made before 14th May
 - 3rd quarter May to July return made before 14th August
 - 4th quarter August to October return made before 14th November
 - 2.1.3 Be responsible for the security of all Branch funds in his/her custody.
 - 2.1.4 Receive and submit to a Branch meeting for approval all applications for membership of the Association.
 - 2.1.5 Collect subscriptions from Branch Members and to maintain a Branch Membership Roll.
 - 2.1.6 Submit to the Honorary National Treasurer such monies as may be due from time to time to the Association's central fund. Ideally payments should be made using electronic internet banking (see banking arrangements section 9). Any cheques should be made out to "Hospital Caterers Association".
 - 2.1.7 At each Branch meeting, present a financial report on the current financial position and include information regarding membership as required by the Branch in a format that will enable Honorary Branch Secretary to comply with Standing Orders for Honorary Branch Secretaries, Section 3.1.
 - The number of full and associate Members (in accordance with guidelines for regulating the number of associate Members).
 - The number of Honorary and Life and Guest Members
 - The name of Branch Patrons of the Association.
 - The names and designation of new Members enrolled.
 - The names, designation and address of transferred Members.
 - The names of Members who have left the service or resigned.
 - The number of Members as at 31 October in the previous subscription year.
 - The number of paid-up Members in the current subscription year.

- 2.1.8 Prepare a certified annual balance sheet and a assets and liabilities sheet for the period 1 November 31 October each year, for circulation to Branch Members and for further circulation, in accordance with Section 4.2 and 4.3
- 2.1.9 The Administration Contract provider will send out a copy of the Branch Data base of the branch membership roll twice a year, for the Honorary branch Treasurers to check and make adjustments to membership details and be returned to the Administration Contract provider.
- 2.1.10 Upon the transfer of a Member to another Branch, advise (both the new Branch Honorary Branch Treasurer and the Honorary National Treasurer) of the transfer and indicate whether the transferring member is a fully paid up member.

3. MEMBERSHIP APPLICATIONS

- 3.1 The Branch Treasurer receives completed application forms for membership, together with the appropriate fee and submits the application to a Branch Meeting or duly authorised Branch Committee, for membership acceptance, ensuring that the full details are available and that the form has been duly completed (Rules 6 and 39). Completed membership applications must be countersigned by two Branch Officers.
- 3.2 After acceptance the Honorary Branch Treasurer will enter the required details on the Branch Membership Roll and will forward the application form to the Honorary National Treasurer and the Administration Contract provider.
- 3.3 Membership certificates will be sent to the Honorary Branch Treasurer by the Administration Contract provider for presentation to the Member.

4. ANNUAL BALANCE SHEET

- 4.1 The Honorary Branch Treasurer shall prepare a financial report of the Branch accounts for the period made up to the 31 October of that year, detailing therein the main items of income and expenditure, assets and liabilities (balance sheets).
- 4.2 Two copies of the certified balance sheets shall be forwarded to the Honorary National Treasurer not later than 14 December of that year (Rule 40).
- 4.3 One copy of both the Branch Accounts and one copy of the balance sheet should be sent to independent Accountants to certify the Accounts. One copy of the certified balance sheets shall be forwarded to the Honorary Branch Secretary, to be forwarded to the Honorary National Secretary, with one copy of the Branch Annual Reports, in accordance with Standing Orders for Branch Secretaries, Section 4.2

5. SUBSCRIPTION

- 5.1 The annual subscription payable by Members is fixed by resolution of the Association at an Annual General Meeting and remains so, until revised at a subsequent Annual General Meeting.
- 5.2 Subscriptions are due and payable on 1 November in each year and cover a period to the 31 October in the year following (a subscription year is from 1 November – 31 October).
- 5.3 Minutes of the Annual General Meeting of the Association setting out annual subscriptions and the Branch per capita percentage retention, authorise Honorary Branch Treasurers to impose the new subscription from the date specified and until such time as they may be amended by a subsequent resolution of an Annual General Meeting of the Association. No further authorisation is necessary.
- 5.4 All renewal subscriptions are due and payable on the 1 November in each year, a VAT invoice will be issued, (the VAT element is Variable each year a new invoice template will be issued by the National Treasurer) in any event they must be paid before 30th April.
- 5.5 Where a Member fails to pay a renewal subscription on or before 30th April, the Honorary Branch Treasurer shall write to the said Member, giving notice therein, that unless the required subscription

is submitted to the Honorary Branch Treasurer, within 30 days of the date of the communication, the Member's name shall be removed from the Branch's and associations Membership Roll.

- 5.6 No entrance fee is required from new Members.
- 5.7 The appropriate subscription must accompany all applications for membership submitted to the Branch. The subscription is retained by the Honorary Branch Treasurer, who submits it through the normal procedure, to the Honorary National Treasurer, minus the appropriate Branch per capita retention.
- 5.8 The initial subscription payable by new Members is representative of a proportion of the total annual subscription and is related to the period from the date of application, to the end of the subscription year (Table 1).
- 5.9 Except for a new Member joining after the commencement of the subscription year (5.8 ad 5.9), all renewal subscriptions become due and payable on 1 November.
- 5.10 The Honorary Branch Treasurer should submit one copy of the VAT return January, April, July and October as per section 2.1.2 to the Honorary National Treasurer.
- Membership number (this may not be available for new Members).
 - Full name.
 - Period of subscription for part year payments.
 - Full subscription submitted to the Branch, which should then indicate the amount sent to the Honorary National Treasurer, minus the Branch capita retention.
 - VAT Receipt number issued to each Member.
 - The total amount submitted should correspond with the cheque. Branches should use Internet banking and BACS Payments where possible.
- 5.11 The monies due to the central funds, in respect of the 1 November – 31 October in each year, must be submitted to the Honorary National Treasurer not later than the 5 November, immediately following the 31 October, but should not include any monies in respect of transactions related to the financial year commencing on 1 November, immediately following 31 October, example, subscriptions paid on or after November.

**TABLE 1
PROPORTION OF TOTAL ANNUAL SUBSCRIPTION**

Date of Joining	% of Total Annual Subscription
Between 1 Nov & 31 Jan	100
Between 1 Feb & 30 April	75
Between 1 May & 31 July	50
Between 1 Aug & 31 Oct	25

6. FORMS

- 6.1 The following standard forms are available for the use of Honorary Branch Treasurers. These forms may also be available electronically or as hard copy.
- Notification of transfers, change of name, deaths, resignations, etc.
 - Letter to Members whose subscription remains unpaid as of 30th April.
 - Blank income/expenditure and assets and liabilities sheets for the presentation of Branch Annual Accounts.
 - Standard invoice template.

7. RECEIPT BOOKS

- 7.1 Official VAT receipt books are obtainable from the Honorary National Treasurer.
- 7.2 In time the VAT receipt books will be replaced by an electronic VAT receipt. VAT Law requires the Association to provide a VAT receipt if one is requested.

8. BRANCH FUNDS (INCOME AND EXPENDITURE)

- 8.1 All Branch funds, from whatsoever source remitted or secured, are the property of the Hospital Caterers Association and in the ultimate are under the control and direction of the Council of the Association.
- 8.2 Branch income and expenditure accounts are controlled at Branch level by duly authorised officers of the Branch, by the delegated authority invested in the Branch by the Council of the Association.
- 8.3 It is the duty and responsibility of the Honorary Branch Treasurer to assure that the liabilities of the Branch do not exceed the assets, without the written consent of the Council of the Association.
- 8.4 In the event of the termination or discontinuance of the Branch of the Association, the funds of that Branch shall immediately revert to and come under the control and direction of the Council of the Association.

9. BANKING ARRANGEMENTS

- 9.1 The Honorary Branch Treasurer is responsible for sound Banking facilities, when selecting a bank it is sensible to choose one with a branch that is convenient to your HCA Branch. All funds belong to the Hospital Caterers Association.
- 9.2 The Honorary Branch Treasurer can open two accounts, a current account and a high Interest or deposit account, interest may well be low, but the funds of the Association must never be placed in any form of investment based account. The Honorary National Treasurer must be given the sort code and account details for both accounts.
- 9.3 Two authorised signatures (normally the Honorary Branch Treasurer and the Honorary Branch Chair) should be registered with the appointed bank, with either one as appointed signatory. The incoming authorised signatory will need to go to the appointed branch of XXXXXXXX Bank Plc, and take with them photo ID (ie passport or driving license) and a personal utility Bill to prove their address, along with a completed bank mandate form for Clubs & Associations with the specimen signatures given at the bank. Provide the bank with a copy of the Branch AGM Minutes that shows the names of the elected authorised Officers of your Branch, The AGM Minutes should also state that the Branch agreed to bank with XXXXXXXXX Bank Plc and agrees to the Honorary Branch Treasurer using Internet Banking.
- 9.4 The Honorary Branch Treasurer should ensure that payments can be made and received by the BACS banking system. BACS payment details must be provided on every invoice issued by the Honorary Branch Treasurer.
- 9.5 It is in the interest of the Honorary Branch Treasurer to set up Internet banking which will allow for constant monitoring of the branch account. The Internet password should be kept secure and restricted to the Honorary Branch Treasurer only. When a new Honorary Branch Treasurer is elected a new password must be set up in the Internet banking system.

Approved by Council: 20th November 2018



Chairman: *enter name*
 Treasurer: *enter name*
 Secretary: *enter name*
 Council Representative: *enter name*

HOSPITAL CATERERS ASSOCIATION
www.hospitalcaterers.org

President : The Rt Hon Lord Hunt of Kings Heath PC OBE

ENTER BRANCH NAME

Branch Accounts for Period

Year ending 31st October

Liabilities	Net £	VAT £	Gross £	Income	Net £	VAT £	Gross £
member subscriptions to National				Membership subscriptions			
Branch Event							
VAT payments to National				VAT Return from National			
Total							



Chairman: *enter name*
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ENTER BRANCH NAME

Branch Balance Sheet for Period

Year ending 31st October

Liabilities	Net £	VAT £	Gross £	Assets	Net £	VAT £	Gross £
Accumulated Funds carried forward				Current Account Deposit Account			
Less Expenditure over Income				Less Income over expenditure			
Total							

Certified that I have examined the books and accounts for the year ending 31st October 2018 and found them to be a true record.

..... Accountant

.....Branch Treasurer

President : *The Rt Hon Lord Hunt of Kings Heath PC OBE*
 Chairman: *enter name*

Treasurer: *enter name*

Secretary: *enter name*

Council Representative: *enter name*



HOSPITAL CATERERS ASSOCIATION
ENTER BRANCH NAME

www.hospitalcaterers.org

INVOICE

INVOICE NUMBER

VAT NO 857-8815-65

Date

To		FROM

DESCRIPTION OF CHARGE TO BE MADE	COST
1 x Full Patron Subscription for the year 1st November 20 to 31st October 20 Part of this invoice is Zero rated by HMRC Concession	-
NET COST	
Zero rated Subscription %	
VAT rated subscription %	
VAT @ 20%	
TOTAL	

Payable to:- Hospital Caterers Association - ??????? Branch
 Sort Code ??????? A / C No ????????

This account is due and payable now.