

The purpose of this document is to give information on FVDS financial procedures around our income, expenditure and annual accounts

- The charity's bank is Bank of Scotland
- The financial year starts on the 1st of January and finishes on the 31st December
- Income and expenditure has to be recorded in two ways on the spreadsheet on the computer and the paper record sheets in the FVDS finance folder with invoices attached for expenditure.
- All OSCR information, Bank Statements and invoices to be stored safely in the online FVDS Treasury folder
- All cheques require 2 signatures before they can be cashed (FVDS has three signatories the chair / vice chair and one agreed other)
- All online banking payments require two authorisations before they can be processed
- Income to be paid in using Bank of Scotland Giro Account Credit Slips this should be completed by the individual paying the money in.
- Account to be prepared by treasurer and independently examined before being presented at the FVDS AGM in February.
- OSCR return including accounts to be sent away before September following the year end.