

MND Association

Finance Treasurer

Guide

V1.1



Version Control

Version Number	Date	Reason for change
1.0	October 2025	Original version. Signed off by Project Working Group, Head of Finance and Head of Volunteering
1.1	January 2026	Version control and page numbers added. Changed to reflect that cash books required within 1 week of quarters end. Contact details added where appropriate. Clarity that any demo's are on-line. Clarity on gift aid forms.

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Welcome to the Finance Treasurer Guide

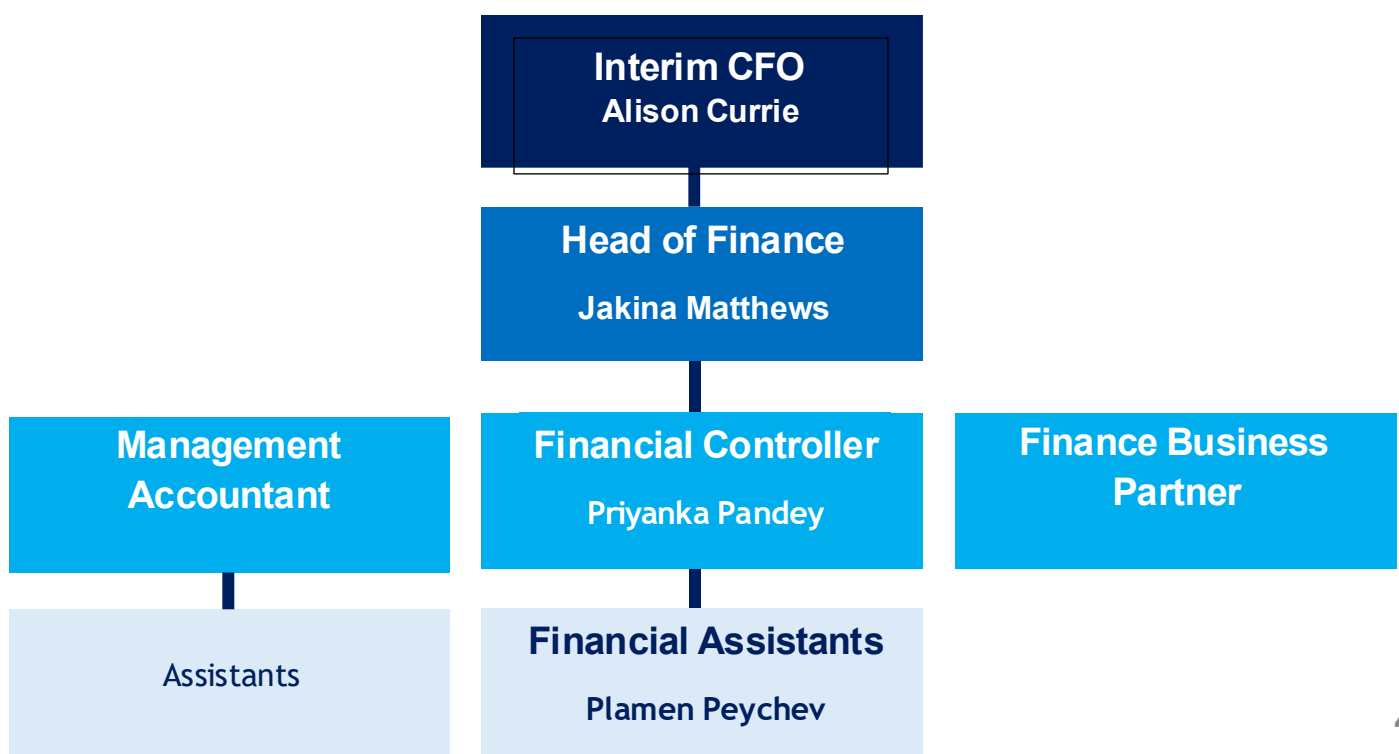
Thank you for taking on this important role. This guide will help you manage your branches finances confidently and show you where to find support when needed.

If you are a new Treasurer, you will attend a role-specific session with the Finance Team, where you'll learn how to complete your cashbook, manage branch funds accurately, and understand your responsibilities as Treasurer. If you are an existing Treasurer, you can use this guide as a refresher.

By the end of this guide, you'll:

- Understand your role as a Treasurer
- Know how money flows between Central Office and the Branch and Group Network, including payments, restricted funds, transfers, and Gift Aid
- Learn key finance terms and how to complete your cashbook with ease and know when to submit it
- Learn how to fill in the Profit & Loss and Balance Sheet, with tips for issues
- Know how to manage online banking, expenses, cash handling, and ensure your spending follows the rules
- Know your key contacts at Central Office when you need support
- Feel confident handling your branch/group finances and making decisions

Finance department structure



Your key contacts

- Head of Finance - [Jakina Matthews](#)
- Financial Controller - [Priyanka Pandey](#)
- Financial Accounts Assistant - [Plamen Paychev](#)

Our Financial Accounts Assistant is your main contact for any queries regarding income transfers, grant contributions, your monthly cashbook and reporting.

Working together as *one Association*

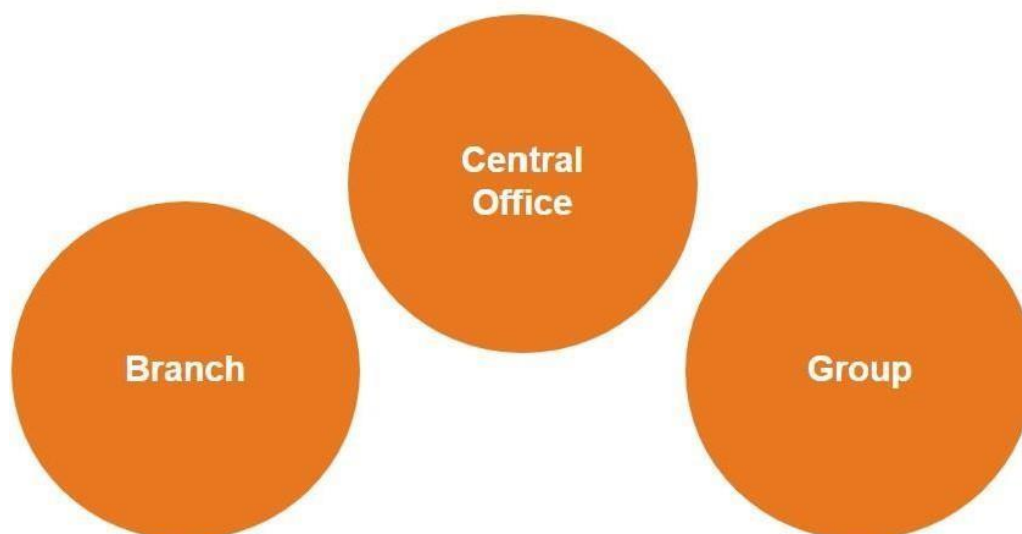
As Treasurer, you play a key role in managing your branch/group funds carefully and responsibly.

It's helpful to remember that the money raised by branches, groups, and national fundraising all works together to support people living with MND across the country.

While your branch manages its own funds, these resources are part of a bigger picture - helping ensure everyone affected by MND gets the support they need, whether through local or national services.

Your role is to look after the funds with care, balancing your branch plans with the wider goals of the MND Association.

Together, as one team, we make sure the support reaches as many people as possible.



Income and cash management

As a treasurer, one of your key responsibilities is looking after your branch's funds. This means keeping track of what money comes in, making sure there's enough to cover upcoming costs, and respecting any restrictions donors may have placed on their gifts. Restricted donations will be covered in more detail shortly.

Money can come into your branch or group in several ways:

- **Donations** – from individuals, families, or local businesses
- **Fundraising activities** – such as coffee mornings, raffles, quiz nights, or sponsored walks
- **Sponsorships or grants** – from local companies or other organisations
- **Online fundraising** – through platforms like JustGiving or Facebook fundraisers

As treasurer, your responsibilities include:

- Completing your cashbook and returning it quarterly to central office
- Keeping up-to-date records of all income
- Preparing accounts and financial statements for central office and your Branch Management Committee
- Budgeting branch funds in consultation with your Branch Management Committee

By carrying out these tasks, you help ensure all income is recorded accurately, donor wishes are respected, and branch finances remain transparent. If you're ever unsure about a process, contact the Finance Team for guidance.

Handling money safely

Now that we've looked at how money comes into your branch, it's important to be aware of the rules that help keep everything safe, transparent, and compliant.

Key guidelines

- **Floats** - You may keep a small float for minor purchases, such as tea and coffee at an event, but always keep receipts and review them regularly.
- **Counting cash** - Always count cash with two people present. Both should witness, count, and co-sign to confirm the total. Cash collected at an event should never be used to pay for event expenses, as this can lead to inaccurate records or questions about the integrity of the takings.
- **Cheques** - Deposit at your Lloyds branch and inform central office.
- **Charity vouchers** - Do not bank these yourself. Send them to central office and keep a note of the reference.
- **Donation platforms** - Platforms such as JustGiving can only be used for direct donations. They cannot process funds from other sources, such as supermarket collections.
- **Donations to your branch or group** - You may accept donations intended for a specific purpose, such as a bottle of wine for a raffle or a small fee to help run local support meetings.
- **Legacies** – These are a specialist area. If you are offered a legacy donation, you must contact legacyadmin@mndassociation.org .
- **High-value items** - If you receive high-value items, such as laptops, please report them to central office.

If you're ever unsure, please contact your [Relationship Fundraiser](#) for guidance and advice.

Income via Central Office

Sometimes donations to your branch come through central office before reaching you. The Finance Team monitors all branch income each month and usually transfers funds to your branch about 30 days later, typically one month in arrears.

With each transfer, you should receive full details of every donation - for example, "[Verity Jones donated in memory of her mother.](#)" This information is provided just as if the donation had gone directly to your branch account.

Receiving donations this way allows you to:

- Thank donors or follow up where needed
- Keep accurate records of all income

Processing donations through central office ensures that everything is checked and complete before it reaches your branch. This gives you confidence that your branch's finances are accurate, up-to-date, and fully accounted for.

Donor → Central Office → Branch → Treasurer records & thanks

Recording income

As Treasurer, you must record all income in your cashbook under the **Receipts tab** (see screenshot below). You'll receive your cashbook at the start of each year, along with an on-line demonstration on how to use it as part of your induction. Step-by-step instructions are also included at the end of this guide for ongoing reference.

The screenshot displays a spreadsheet titled "Motor Neurone Disease Association Template Cash Book: Receipts For the Year ending 31st December 2024". The interface includes a top navigation bar with tabs for "Home", "Payments", "Bank Recs", and "Receipts by event/donor". Below this, there are month selection buttons from "Jan" to "Dec". The main table has columns for "Date", "Received from", "Description", "Paying-In Reference", "Restr.", "Claim Gift Aid", "Event/donor ID", "Amount", and a section titled "Paid directly to the Branch" which includes sub-columns for "General Voluntary Donations", "3rd Party Fundraising", "In Mem Donation", "Corporate Donations", "Grants", "Legacies", "Other Donations", "Merchandise sales & Branch org. Fundraising", and "B Int". The "Amount" column shows values of 0.00 for the first few rows. The bottom of the spreadsheet features a navigation bar with tabs for "Home", "Receipts", "Payments", "Bank Recs", and monthly "Rec" tabs from "Jan" to "Sep".

The cash book is the central record of your branch's finances and is essential for keeping everything accurate and transparent.

Your cashbook can be used to share updates with your committee to:

- Track your finances
- Plan fundraising events or grants
- Make informed decisions

These reports also allow central office to monitor branch finances and provide guidance or support where needed.

If you ever need help - whether that's financial support for your branch, advice on managing funds, or guidance on best practice - your key contacts at central office are always there to support you.

Restricted donations

A restricted donation (restricted income) is one where the donor has specified how or where the money should be spent, for example, on a specific service, project, or area.

As a treasurer, it's important to understand that:

- You cannot influence donations. Local spending is preferred whenever possible, but it is not guaranteed.
- Donations are only considered restricted if the donor explicitly specifies this.
- If local spending isn't possible, funds are directed to where the need is greatest, in line with the Association's priorities and the Fundraising Regulators' code of practice.

Recording restricted donations:

- Record donations as 'restricted' in your cashbook by ticking the restricted tick box, *only* if the donor explicitly requests it.
- *Never* suggest restrictions to donors.

If your branch receives a restricted donation for specialist equipment or other local initiatives, work closely with your [Community Support Coordinator](#) to ensure the donation benefits the local MND community effectively.

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By following these steps, you ensure restricted donations are handled accurately, transparently, and in line with regulations.

Spending funds

As a treasurer, it's your responsibility to ensure that all branch spending is recorded accurately and handled safely. This helps maintain transparency and keeps finances in order.

General expenditure

- This includes everyday costs, such as venue hire, as well as grants.
- Record all spending in your cashbook under the **Payments tab** (see screengrab below). You'll receive your cashbook at the start of each year, along with an in-person demonstration on how to use it as part of your induction.
- Keeping detailed records allows you and your committee to track spending, plan activities, and make informed financial decisions.

Motor Neurone Disease Association Template										
Cash Book: Payments										
For the Year ending 31st December 2024										
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec										
Paid Directly by Branch										
Date	Payment To/Name	Description	Cheque Number/ Payment Ref Number	Cleared Date	Invoice no./ Reference	Raisers Edge/ Event ID	Financial Support Recipient/ Other Detail	Restr.	Amount	Quality of Life grants
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Central Office expenditure

Sometimes central office will make payments for your branch - usually for larger or more complex expenses that are easier to handle centrally. This is done to make sure payments are processed smoothly and correctly, protecting your branch and its funds.

You don't need to take any action for these payments. But don't worry - you'll always receive clear details and records of any spending made on your behalf, so you'll know exactly where your branch's money has gone.

Making payments locally – BACS online payments

As a branch, you can make your own payments. This is useful when you're organising something directly - like a hall booking for a coffee afternoon or paying a venue for an event.

To do this, you'll need:

- One person to enter the payment into Lloyds Bank online.
- Two separate people (approvers) to approve the payment.

This setup ensures everything is transparent and secure.

If your branch doesn't have enough volunteers to meet the above approval process (i.e. three separate people), don't worry. You can request help from central office.

To do this, email your key contact in the Finance Team.

- A clear request to release the payment.
- Every invoice attached, with:
 - Who the payment is for
 - What it's for
 - Details of the event or activity

This helps avoid delays as central office needs to carry out checks before releasing any funds.

Volunteer expenses

- Volunteers can claim back costs they incur while supporting branch activities.
- Ensure the process is discreet and easy for volunteers to use.
- Always follow the updated [Expenses Policy](#) and use the official [Expenses Claim Form](#).

Appropriate branch spending

Branch funds can be used to support the MND Association's aims locally, including:

- Volunteer expenses – travel, phone, parking (with receipts)
- Awareness-raising – event materials, banners, local advertising

- Support for people with MND and families – venue hire, refreshments, approved equipment/resources
- Fundraising costs – materials, licences, venue hire, insurance
- Modest gifts – up to £30 as tokens of thanks
- Always keep receipts and record all spending in your cashbook

What branch funds cannot be spent on

- Hiring or paying staff, consultants, or contractors
- Donations to other charities (unless for a paid service)
- Direct funding of medical research, NHS, or social care services
- Alcohol or cash gifts over £30
- Medical equipment (wheelchairs, communication aids – funded centrally)
- Exceeding grant thresholds for individual support
- Gifts or benefits in exchange for donations
- Political or religious activities

Unsure if something is allowable?

Speak first to your [Regional Fundraiser or Community Support Coordinator](#) or contact your Finance Team. It's always better to check first!

Spending restricted funds

Restricted funds should be prioritised for use on eligible expenses, so they make the intended impact as soon as possible.

When restricted funds are held onto rather than spent, it delays the support donors wanted to provide. Imagine running a marathon or holding a fundraiser in 2022, only to find that your donation is still sitting in an account in 2025!

Donors want to see their effort turn into real help for people with MND - not remain unused.

By prioritising restricted funds:

- You honour the donor's intentions.
- You deliver help where and when it's needed most.

- You prevent unnecessary build-up of unspent funds.

If you have restricted funds available for an eligible expense, make sure to use them first - they're intended to be spent on their specified purpose.

Grants and Expenditure Quality (EQ)

Expenditure quality refers to any contribution your branch makes towards a grant for someone living with MND in your area. These are known as Expenditure Quality (EQ) contributions.

For example:

Eleanor Hopkins needs a stairlift. The cost from the supplier might be £1,200–£1,500. Your branch can choose to contribute £500 towards that cost. This allows you to say, *“We directly supported X people with £X in grant contributions.”*

It's a great way to show your supporters that funds are being used as intended – not held in reserves or spent on administration costs - but going directly to help people living with MND. It helps build trust and demonstrates transparency in how your branch manages donations.

How it works

- When your branch agrees to contribute to a grant, you must notify the Support Services team.
- Support Services then tell the Finance Team - for example: *“Milton Keynes branch wants to contribute £500 towards Eleanor Hopkins's grant.”*
- The Finance Team then raise an invoice at the end of the month.
- The amount is automatically deducted from your branch's bank account - no need for you to make a transfer.
- We'll email you a copy of the invoice for your records.
- You can then log the entry in your cash book under the ***Payments tab***.

Questions about a grant contribution?

- If you're unsure about anything - whether you've already contributed or are planning to - you can contact [Support Services](#).
- Just email the same person you spoke to when arranging the contribution. There's no formal process or form to fill in.
- If you're not sure who to speak to or haven't had a reply, you can contact your key contacts from the Finance Team, and they'll support you.

If something changes...

- If the person has sadly died before the equipment was delivered, or if something else changes, please let us know.
- If a refund is needed, we'll make sure the money is returned to your branch.
- If you find out someone has passed away before we've been informed, please let Support Services know so we can update our records.

Gift Aid

Gift Aid is a government scheme that allows charities to claim an extra 25p for every £1 donated by UK taxpayers - at no extra cost to the donor.

It's a valuable source of additional income for branches and groups, helping donations go even further.

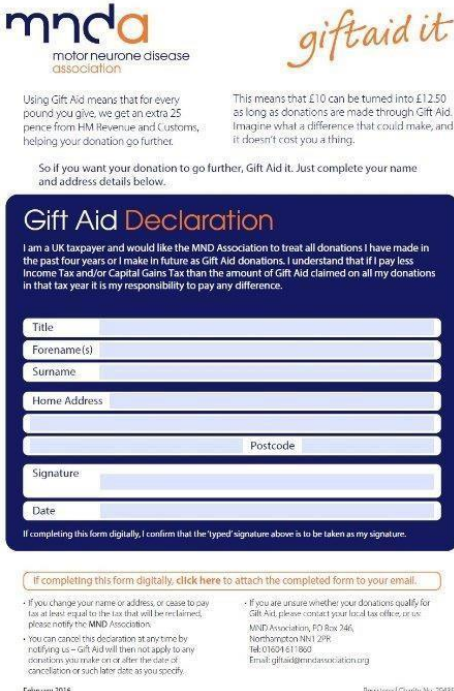
For a donation to qualify for Gift Aid:

- The donor must be a UK taxpayer.
- They need to complete a Gift Aid declaration
- The donation must be a personal donation (not from a business or on behalf of someone else).

giftaid it

If your branch receives donations that may be eligible for Gift Aid, it's important to:

- Make sure donors are asked if they would like to Gift Aid their donation.
- Keep clear records of Gift Aid declarations using the *Gift Aid Declaration* form (found on the [Volunteer Zone](#) of the MND Association website).
- Input Gift Aid claims on your *Gift Aid spreadsheet*. Instructions on how to complete this are at the back of this guide.
- Understand that central office will usually process Gift Aid claims with HMRC, but you may need to provide details of donations if requested.



The image shows the MND Association's Gift Aid Declaration form. At the top, the MND Association logo is on the left and the 'giftaid it' logo is on the right. Below the logos, there is explanatory text: 'Using Gift Aid means that for every pound you give, we get an extra 25 pence from HM Revenue and Customs, helping your donation go further.' and 'This means that £10 can be turned into £12.50 as long as donations are made through Gift Aid. Imagine what a difference that could make, and it doesn't cost you a thing.' Below this, it says 'So if you want your donation to go further, Gift Aid it. Just complete your name and address details below.' The main form is titled 'Gift Aid Declaration' and contains a declaration statement: 'I am a UK taxpayer and would like the MND Association to treat all donations I have made in the past four years or I make in future as Gift Aid donations. I understand that if I pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all my donations in that tax year it is my responsibility to pay any difference.' The form includes fields for Title, Forename(s), Surname, Home Address, Postcode, Signature, and Date. Below the form, there is a confirmation statement: 'If completing this form digitally, I confirm that the typed signature above is to be taken as my signature.' and a link: 'If completing this form digitally, click here to attach the completed form to your email.' At the bottom, there are two footnotes: 'If you change your name or address, or cease to pay tax at least equal to the tax that will be claimed, please notify the MND Association.' and 'If you are unsure whether your donations qualify for Gift Aid, please contact your local tax office, or the MND Association, PO Box 246, Northampton NN1 2PR. Tel: 01604 611960 Email: giftaid@mndassociation.org'. The date 'February 2016' is at the bottom left and 'Registered Charity No: 294554' is at the bottom right.

Financial controls and reporting

As a treasurer, one of your key responsibilities is to ensure your branch's funds are safe, accurate, and transparent. This is achieved through regular checks, reconciliations, and reporting.

Bank reconciliation

Bank reconciliation ensures all cashbook entries match your branch's bank statement. It helps you:

- Confirm your records are complete and accurate.
- Identify any missing or outstanding payments or receipts.
- Maintain up-to-date accounts to support decision-making and reporting.

Bank reconciliation is the foundation for all branch reporting - it ensures the numbers in your monthly reports, quarterly returns, and annual return are correct.

Monthly reporting

Monthly reporting keeps your branch committee informed and ensures transparency:

- Share a summary of your reconciled cashbook with the committee.
- This allows the committee to review transactions, ask questions, and feel confident that branch funds are managed correctly.

Quarterly Returns

Quarterly returns provide a formal check that accounts are regularly reviewed:

- Automatically generated from the *Receipts* and *Payments* sections of your cashbook.
- Treasurers send the completed cashbook to central office quarterly, within 1 week of the quarter end.
- Ensure the return balances correctly before submission.
- This demonstrates regular review of branch accounts and supports transparency for auditors.

Annual returns

The annual return summarises your branch's finances for the year and feeds directly from your reconciled cashbook:

- Produced automatically from cashbook entries.
- Includes:
 - Profit & Loss account
 - Balance Sheet
 - Restricted funds analysis
 - Annual transfer calculation
 - Branch committee declaration (signed by Treasurer & Chair)
- Keeping your cashbook accurate ensures your annual return is correct and ready for submission.

Annual Transfer

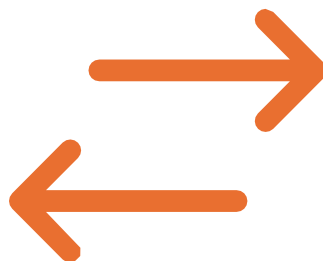
At the end of each financial year, branches and groups are asked to transfer a portion of their unrestricted funds to the MND Association's central office.

This usually happens in the new year - typically during January. The process helps ensure funds are used where they are needed most across the organisation, while still leaving each branch or group with enough to continue its local activities.

How it works:

- **Restricted funds are never included** – they stay with your branch to be used for the specific purpose they were donated for.
- From your remaining unrestricted funds, you keep a minimum of **£8,000 plus any restricted funds**.
- **50% of the balance above this is transferred** to central office.
- If you have known commitments in the first quarter of the new year (e.g., events, venue bookings), let the Finance Team know – this can be taken into account and will reduce the transfer amount.

You can request that your transferred funds support a particular area (e.g., Care, Volunteering, Campaigning) or leave it to trustees' discretion to allocate where needed most.



Completing your cash book

A cash book is an easy way to keep track of money coming in and going out for your branch.

At the MND Association, branches and groups use an Excel cash book to record all income and spending. This helps keep everything clear, accurate, and simple to review - whether you're new to the role or have plenty of experience.

The cash book is made up of several tabs, listed below:

- Home tab – quick links to various tabs
- Receipts Tab
- Payments Tab
- Bank Reconciliations
- Rec Jan – Rec Dec (one tab for each month)
- Quarterly Return
- Annual Return
- Restricted Funds
- Fixed Assets
- Annual Transfer
- Grants Schedules
- Annual Pack
- Committee Responsibilities
- Monthly Reports
- Monthly Reports Jan – Dec (one tab for each month)

We'll cover each section in more detail in this guide and during your online induction, ensuring you feel confident using your cashbook and managing your funds.

Home tab

Motor Neurone Disease Association
Cashbook Home Page 2024
Template

Function	Instruction	Additional Options	Description
Receipts	Click here to enter Receipts	Receipts by event/ donor	Receipts by specific event or donor
Payments	Click here to enter Payments	Payments by event/ payee	Payments by specific event or recipient
Bank Recs	Click here to complete monthly Bank Reconciliation		
Monthly Reports	Click here to review and print monthly cash reports which can be used for presentation at meetings		
Quarterly Return	Click here to review Quarterly Return - <i>no manual input required</i>		
Annual Return	Click here to complete Annual Return pack		
Restricted Funds			

Navigation: Home | Receipts | Payments | Bank Recs | Rec Jan | Rec Feb | Rec Mar | Rec Apr | Rec May | Rec Jun | Rec Jul | Rec Aug | Rec Sep | ... | + | : |

Accessibility: Investigate | Display Settings | 100%

Hover over a square to jump straight to that tab.

Receipts tab

Motor Neurone Disease Association
Template
Cash Book: Receipts
For the Year ending 31st December 2024

Home Payments Bank Recs Receipts by event/donor

* nb please send charity vouchers to National Office (FCH) for submission

Paid directly to the Branch

Date	Received from	Description	Paying-In Reference	Restr.	Claim Gift Aid	Event/donor ID	Amount	General Voluntary Donations	3rd Party Fundraising	In Mem Donation	Corporate Donations	Grants	Legacies	Other Donations	Merchandise sales & Branch org. Fundraising	B
1							0.00									
2							0.00									
3							0.00									
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Home Receipts Payments Bank Recs Rec Jan Rec Feb Rec Mar Rec Apr Rec May Rec Jun Rec Jul Rec Aug Rec Sep

Anything you enter in your cashbook should match your bank statement, because the cashbook should accurately reflect the branch or group's bank balance.

Steps to record income:

1. **Date** - Enter the date the funds were received.
2. **Received from** - Who the money came from (donor, sponsor, or event).
3. **Description** - A brief note to identify the income (e.g., "Jakina's fun run")
4. **Paying-In Reference** - Include a reference that helps identify the payment on your bank statement. This could be:
 - A cheque number
 - A bank transfer reference
 - The name of the person who gave the funds
 - Details from national office if they deposited the funds on your behalf (e.g., BACS payment or cheque deposit)
5. **Restriction** - Tick the Restricted box *only* if the donor has explicitly restricted the funds.

- Donors must provide this in writing or verbally.
- Treasurers cannot restrict income themselves.
- If national office has already marked it as restricted, do not tick this box again.

6. **Donor ID** - If applicable, enter the donor ID from our fundraising system (Raisers Edge). This helps identify the source and ensures totals are calculated correctly.

- **Orange section** – Income paid directly by the branch.
- **Blue section** – Income received from central office transfers.

Enter amounts in the relevant column of the blue or orange section. This ensures your cashbook is accurate, clear, and easy to reconcile.

The screenshot displays the 'Motor Neurone Disease Association Template' for a 'Cash Book: Receipts' for the year ending 31st December 2024. The interface includes navigation buttons (Home, Payments, Bank Recs, Receipts by event/donor) and a note: '* nb please send charity vouchers to National Office (FCH) for submission'. The main table has columns for Date, Received from, Description, Paying-In Reference, Restr., Claim Gift Aid, Event/donor ID, and Amount. The 'Amount' column is highlighted in orange. The 'Total' column is highlighted in blue. A sample entry is shown for 05-Jan-25, Jakina Matthews, Jakina's fun run, with a payment of 1,000.00. The bottom of the spreadsheet shows a navigation bar with tabs for Home, Receipts, Payments, Bank Recs, and monthly tabs (Rec Jan to Rec Sep).

The 'Amount' and 'Total' fields will automatically update as you enter values in the orange/blue sections of the sheet.

Payments tab

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R	
1	Motor Neurone Disease Association Template																	
2																		
3	Cash Book: Payments																	
4	For the Year ending 31st December 2024																	
5	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec						
6													Paid Directly by Branch					
7	Date	Payment To/Name	Description	Cheque Number/ Payment Ref Number	Cleared Date	Invoice no./ Reference	Raisers Edge/ Event ID	Financial Support Recipient/ Other Detail	Restr.	Amount	Quality of Life grants	Cost of Living Support Fund	Children and young people grants	Equipment	AV Expenses	Carer Grants	Other Care	
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When recording payments, you'll need to capture a few key details:

1. **Date** – When the payment was made.
2. **Payment to / Name** - Who you paid (e.g., *MK Parks Trust*).
3. **Description** – Details about the payment (e.g., *for Jakina's fun run*).
4. **Cheque** - Branches and groups can still write cheques if needed, provided there are two signatories, as required on your bank statement.
 - o Cheques are being used less often, with more payments now made via BACS.
 - o Occasionally, someone may not want to share bank details and prefer a cheque - contact the finance team if you need one.
5. **Date Cleared** – When the cheque or payment cleared your account.
6. **Invoice Number** - If applicable (e.g., *if MK Parks Trust issued an invoice*).
7. **Raisers/Edge Event ID** - For big events (like the London Marathon) or branch events, enter the ID from our Raisers Edge system. The finance team can provide this if needed.

8. **Financial Support / Receipts / Other Details** - For example, if this payment relates to a grant (e.g., *Quality of Life*).
9. **Restricted** – Tick this box **only if the donor specifically restricted the funds**. Donors must explicitly state this .
 - **Orange section** – Income paid directly by the branch.
 - **Blue section** – Income received from central office transfers.

Once all entries are completed in your **Receipts** and **Payments** tabs, your **Bank Recs tab** will be updated, giving you a quick overview of each month's bank reconciliation. You can also access individual months directly via the tabs.

Bank Recs Tab – Home

Motor Neurone Disease Association
Bank Reconciliations Home Page
Template

Which Month do you want to Reconcile :

January	May	September	Home
February	June	October	
March	July	November	
April	August	December	

< > ... Home Receipts Payments **Bank Recs** Rec Jan Rec Feb Rec Mar Rec Apr Rec May Rec Jun Rec Jul Rec Aug Rec Sep ... + : ◀ ▶

Bank Rec Tab - for each month

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
6																
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< > ... Home Receipts Payments **Bank Recs** **Rec Jan** Rec Feb Rec Mar Rec Apr Rec May Rec Jun Rec Jul Rec Aug Rec Sep ... + : ◀ ▶

The **Bank Recs tab** helps you make sure your cashbook matches your bank statement.

In this example:

- The opening bank balance was £50,000.
- The closing balance at the end of January is £50,300 (taken directly from your bank statement).

These figures automatically pull through from other tabs in the cashbook. For example:

- A £1,000 donation was recorded in the **Receipts tab**.
- Expenditure to date is £200:
 - £200 to MK Parks Trust
 - £500 to Bob Quality of Life Grant (as shown in the **Payments tab**).

Once these entries are recorded correctly, the Bank Recs tab will update automatically to show the correct balance.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
19	Less: Outstanding cheques															
20																
21	Payee	Date	Chq no.		£											
22																
23	Bob QoL				- 500.00											
24																
25																
26																
27																
28																
29																
30					- 500.00											
31																
32	Adjusted bank balance				50,800.00											
33																
34					£											
35																
36																
37	Opening Bank Rec Balance as at 1 January 2024				50,000.00											
38																
39	Income for the year to date				1,000.00											
40																
41	Expenditure for the year to date				200.00											
42																
43	Cash Book Balance end January				50,800.00											
44																
45																
46	Difference				-											
47																
48																

What if there is a discrepancy?

Sometimes your bank reconciliation may not match perfectly. For example:

- You made payment to Bob's Quality of Life (QOL) Grant, but it hasn't cleared the bank yet.
- This could happen if you wrote a cheque that hasn't been banked, or if you raised the payment at the very end of the month – it can take a couple of days to clear.

In this case, your bank reconciliation may show you're out by £500. So even though the money hasn't cleared, you know the payment has been made.

To fix this, enter the payment in your cashbook under the **Payee section** (e.g., "Bob, Quality of Life Grant") with the correct amount. This ensures your records show the payment, even if it hasn't cleared the bank yet.

Once you've updated your entries, the bank rec should balance. After that, double-check your balance sheet to make sure everything reconciles correctly.

Quarterly Return / Balance Sheet Tab

MND ASSOCIATION		NOTES:			
Template		Once balanced below, please email spreadsheet back to : branchandgroupfinance@mndassociation.org before end of the month following the Quarter end.			
Quarterly Return		nb: Qtrs will only balance once bank rec for Qtr complete			
For the Year ending 31st December 2024					
		Home			
INCOME		In Balance	Out of Balance	Out of Balance	Out of Balance
	YTD	Qtr to Mar	Qtr to Jun	Qtr to Sep	Qtr to Dec
	£	£	£	£	£
DONATIONS RECEIVED					
General Donations		-	-	-	-
In Memorium Donations		-	-	-	-
Tribute Funds		-	-	-	-
Corporate Donations		-	-	-	-
Grants		-	-	-	-
Legacies		-	-	-	-
Other		-	-	-	-
Total Donations Received		-	-	-	-
FUNDRAISING INCOME					
Fundraising Activities- Branch Organised		-	-	-	-
Fundraising Activities- Third Parties		1,000.00	1,000.00	-	-
Total Fundraising Income		1,000.00	1,000.00	-	-
OTHER INCOME					
Bank Interest		-	-	-	-
Gift Aid		-	-	-	-
Other		-	-	-	-
Total Other Income		-	-	-	-

CURRENT LIABILITIES					
Creditors (items owing by Branch at 31 Dec.)					-
NET CURRENT ASSETS/LIABILITIES		-	-	-	-
TOTAL NET ASSETS		-	-	-	-
GENERAL FUND					
Balance brought forward at 1 Jan.		30,000.00	30,000.00	30,000.00	30,000.00
Surplus/(Deficit) for the year		(200.00)	(200.00)	(200.00)	(200.00)
General Fund Balance at 31 Dec.		29,800.00	29,800.00	29,800.00	29,800.00
RESTRICTED FUNDS (See Separate tab for analysis)					
Balance brought forward at 1 Jan.		20,000.00	20,000.00	20,000.00	20,000.00
Transfer from Income & Expenditure		1,000.00	1,000.00	1,000.00	1,000.00
Restricted Fund Balance at 31 Dec.		21,000.00	21,000.00	21,000.00	21,000.00
TOTAL ACCUMULATED FUNDS		50,800.00	50,800.00	50,800.00	50,800.00
		50,800.00	50,800.00	50,800.00	50,800.00

Each quarter, you'll need to review and update your branch finances to ensure everything balances correctly. This includes:

- Entering income and expenditure for each month in the quarter.
- Checking that restricted income is recorded accurately.

- Confirming that your totals match the **Profit & Loss account** and that any queries are resolved.

If the spreadsheet shows that it's out of balance, go through the entries to see what might be missing. Once all months are entered correctly, the balance should match the closing total for the quarter.

Annual Return Tab

MND ASSOCIATION											
Template											
Annual Return : Profit & Loss Account											
For the Year ending 31st December 2024											
INCOME											
Out of Balance											
2024											
2023											
DONATIONS RECEIVED											
General Donations	-									1,000.00	
In Memorium Donations	-									1,500.00	
Tribute Funds	-									500.00	
Corporate Donations	-									10,000.00	
Grants	-									-	
Legacies	-									-	
Other	-									-	
Total Donations Received	-									13,000.00	
FUNDRAISING INCOME											
Fundraising Activities- Branch Organised	-									500.00	
Fundraising Activities- Third Parties	1,000.00									10,000.00	
Total Fundraising Income	1,000.00									10,500.00	
OTHER INCOME											
Bank Interest	-									1,000.00	
Gift Aid	-									200.00	
Other	-									100.00	
Total Other Income	-									1,300.00	

Previous Page - Responsibilities

Home

Next Page - Annual Transfer

The **Annual Return tab** shows your year-end position, including what was brought forward from the previous year.

As you add your entries throughout the year, this tab will remain out of balance until the year is complete.

Once all income and expenditure have been recorded, the figures will update to reflect your final year-end position.

Restricted Funds tab

A	B	C	D	E	F	G	H	I	J	K
1	MND ASSOCIATION									
2	Template									
3	Analysis of Movements of Restricted Funds									
4	For the Year ending 31st December 2024									
5										
6										
7										
8										
9	Balance(s) brought forward									
10										
11	Restricted Funds Received									
12										
13	Date	Detail								
14										
15										
16										
17										
18										
19										
20										
21										
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28										

Previous Page

Home

Restricted funds must only be used for the purpose they were given. In this example, some funds were carried forward because planned spending didn't take place before the end of the previous financial year.

As per the earlier example, Jakina's fun run was restricted, as she requested.

To check your restricted funds balance, go to the **Restricted Funds tab**.

At the bottom of the tab (screengrab below), you'll see that the account is out of balance by £1,000.

[illegible]

2. Update the description if needed to show its purpose.
3. Ensure you have the supporting documentation to confirm the restriction (e.g., email or event details).

This will update your balance, and the restricted income total will increase.

If anyone (such as your Regional Fundraiser, National Office, or Jakina herself) asks how the funds were used, you'll be able to refer to this tab for a clear record.

What if you're out of balance?

This is often caused by:

- A cheque that hasn't cleared yet, or
- A restricted box being ticked by mistake.

First, check your **Receipts** and **Restricted** entries to resolve the issue.

Fixed Assets Tab

Fixed assets are items your branch owns that have a longer-term use (not day-to-day expenses). For most, this is now limited to computer equipment (laptops, tablets, etc), as we no longer lease or provide items such as riser recliners.

Before purchasing any equipment, always make sure you have the right approvals in place. This ensures spending is agreed and recorded properly.

	1 CARE EQUIPMENT	2 FIXTURES & FITTINGS	3 COMPUTER EQUIPMENT	4 TOTAL
COST:				
1 Cost brought forward				-
2 Additions during year				-
3 Disposals during year				-
4 Cost carried forward	-	-	-	-
DEPRECIATION:				
5 Accumulated Depreciation brought forward				-
6 Depreciation Charge for year				-
7 Depreciation Eliminated on Disposal(s)				-
8 Accumulated Depreciation carried forward	-	-	-	-
NET BOOK VALUE (Cost less Depreciation):				
9 NBV at 31 December 2024	-	-	-	-
10 NBV at 1 January 2024	-	-	-	-

Recording fixed assets:

- Add new items in the year they are purchased.
- If an item was bought in a previous year, bring it forward with its existing depreciation.

Depreciation:

- Calculated using a straight-line method over three years (purchase price ÷ 3).
- Only applied once a year (not monthly or quarterly).
- If the item was bought partway through the year, only apportion depreciation for the months it was in use.

Keeping this tab up to date helps show the true value of any equipment your branch or group owns, ensures accurate reporting, and gives clarity on what needs to be carried forward each year.

Annual Transfer Tab

At the end of each financial year, branches and groups are asked to transfer a portion of their unrestricted funds to the MND Association's central office.

This usually happens early in the new year, typically during January.

The process helps ensure funds are used where they are needed most across the organisation while still leaving each branch or group with enough to continue its local activities.

One team, working together.

The screenshot displays an Excel spreadsheet titled 'MND ASSOCIATION Template'. The main heading is 'Calculation Of Branch Annual Transfer To Central Funds For the Year ending 31st December 2024'. The spreadsheet is divided into two main sections: 'Calculation' and 'Allocation'.

Calculation Section:

Net Current Assets	£0.00
Less: Restricted Fund Balance	£21,000.00
Net Balance to be used to calculate Transfer	-£21,000.00
Calculated 50% Transfer to Central Funds	£0.00

Allocation Section:

Please indicate preferences as to how the Branch would like the Transfer to be allocated (insert percentages to total 100%):

	%
Care	
Research	
Campaigning & raising awareness	
Volunteering	
Trustees discretion *	

Navigation buttons are visible: 'Previous Page - Annual Return' (green arrow pointing left), 'Home' (blue button), and 'Next Page - Fixed Assets' (green arrow pointing right).

The bottom of the spreadsheet shows the 'Annual Transfer' tab selected among other tabs: Rec Oct, Rec Nov, Rec Dec, Quarterly Return, Annual Return, Restricted Funds, Fixed Assets, Grants Schedules. The status bar at the bottom indicates 'Ready' and 'Accessibility: Investigate'.

Recording Gift Aid

	A	B	C	D	E	H	I	J
1	Motor Neurone Disease Association							
2								
3	Branch Gift Aid Claim							
4								
5	Branch Name:							
6					Date Claim Covers			
7					From:			
8	Type of Claim				To:			
9					Completed by & dated:			
10					Sheet Number:			
11								
12	Title	First Name	Last Name	House Name or Number	Postcode	Donation Date	Amount Donated	GAD* attached (A) or sent (S) to Finance Dept
13								
14								
15	Mr	John	Smith	1	NN1 1PQ	01/01/2023	25.00	A
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
40	Total (carry forward to reverse)						25.00	

Please see the example line 'Mr John Smith' on the screengrab above.