



North East Yorkshire & Humber

Branch Financing Manual

Updated June 2021
Version 5

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1) INTRODUCTION

This Branch administration manual has been developed to give assistance to all Branch Officials and members, to ensure consistency and effective management of Unite Branch structures.

Alongside this manual you have been provided with appendices containing relevant forms to assist with branch administration, these are attached as a separate folder and are notified in the relevant section of this pack.

Appendix 1	Branch Financing Document Dec 2011
Appendix 2	Record of Elected Branch Officers for the 2018/21 Electoral Period
Appendix 3	Branch account model rules
Appendix 4	Branch Honoraria & Taxable Payments Forms a) Branch Honoraria Permanent Data b) Quarterly Return Form
Appendix 5	Branch Quarterly Returns Forms a) Quarterly Statement of Accounts b) Branch Payment Listing c) Quarterly Bank Reconciliation d) Branch Assets & Liabilities
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2) BRANCH ELECTIONS

Branch Officers

Under rule a Branch must have the following elected management in place

- Chair
- Treasurer
- Secretary
- Equality Officer

Please refer to Rule 17.7

17.7 Each Branch shall have for its management branch executive officers consisting of a Chair, a Vice-Chair (where a branch so decides), a Treasurer, an Equality Officer and a Secretary; and such other officers as the Branch may elect. They shall be elected at a Branch meeting by show of hands, or by ballot, if so decided by the meeting. The election shall take place at a branch meeting held between 1st January and 31st March in each third year and the elected candidates shall take office for three years. Casual vacancies may be filled at an ordinary Branch meeting, but notice of the impending election must be given to members of the Branch on the notice convening the meeting. The positions of Secretary and Treasurer may be held by the same member if the Branch so chooses.

Once elections have taken place the “Record of Elected Branch Officers for the 2018-21 Electoral Period” (**Appendix 2**) form must be completed and returned to:

Regional Finance Department

Unite the Union
55 Call Lane
Leeds
LS1 7BW
e-mail: neyhfinance@unitetheunion.org

3) BRANCH MEETINGS

Branches should look to encourage as many members as possible to the branch meetings so the location of the meeting should be considered in relation to the members in the branch.

Please see Rule 17.5 and 17.8

17.5 The Regional Committee shall be required to ensure that each Branch meets at least quarterly and operates in accordance with the standing orders provided for in clause 8 of this rule. Where a Branch fails to meet quarterly of all members that Branch shall be suspended and members of the Branch shall be allocated to a Branch which meets the requirements of rule subject to the right of the Branch to appeal to the Executive Council. Branches shall, with the assistance of the Region, advise their members of the venue, time and date of branch meetings; this may be by post or by posting the information on the Union's website. It shall be the responsibility of the branch secretary to ensure that up to date information about branch meetings is held by the Union.

17.8 The Executive Council shall issue standing orders to regulate the conduct of Branch meetings and business and may amend the standing orders from time to time. Those standing orders may only be varied in respect of a Branch with the prior approval of the Executive Council. The quorum for a Branch meeting to make a decision on any matter shall be 5 members and all matters should be decided by a simple majority of those voting. If the votes are equal the proposition before the meeting shall fail.

The branch shall look to arrange meetings in the most convenient place primarily the workplace or at your local Union Office.

Meeting at Unite offices can be arranged via the local office staff and will be provided free of charge to all branches.

For your local Union office meeting room availability please contact the relevant office, contact details can be found under Section 8 - Regional Contact details on page 24.

4) BRANCH BANK ACCOUNTS

It is the Executive decision all Unite bank accounts will be held at **Unity Trust Bank**, no monies may be held at any other bank and no payment of Administration fees will be made to any other bank.

a) BRANCH HAS AN EXISTING UNITY ACCOUNT

If your Branch currently holds a Unity Trust Bank account please inform the Region of your account details, including account number, account name and signatories to the account. This information should be sent to the Regional Finance department if not previously notified or where details have recently been updated with Unity Trust Bank.

The bank details will be logged against your Branch and we can commence payment of the Branch Administration Allowance. This payment takes place on either the first or second week of each calendar month.

Without this information we will not be able to release any funds.

b) SETTING UP A NEW UNITY TRUST BANK ACCOUNT

If your Branch does not currently hold a Unity Trust Bank account you will need to set up a branch bank account with **Unity Trust Bank**.

This can be completed through Unity Trust website at the link below.

<https://www.unity.co.uk/banking-trade-unions/>

When setting up your account the account name should be in the following format

Unite/Region Code/Branch Code.

Unite/NE/.../..

Your account will require at least 2 signatories (who hold branch official positions) who will be required to sign for all withdrawals, one of whom must be the Branch Secretary.

Once the account is set up you will receive a letter from Unity Trust confirming account number, account name and signatories to the account. A copy of this letter must be sent to the Regional Finance Department.

The bank details will then be logged against your Branch and we can commence payment of the Branch Administration Allowance. This payment takes place on either the first or second week of each calendar month.

Without this information we will not be able to release any funds.

c) BRANCH HAS AN ACCOUNT HELD AT ANOTHER BANK

If your Branch currently has a bank account but this is held at a bank other than Unity Trust then you will need to close this account and open a new account at Unity Trust. See notes above for process.

Administration of Branch Bank Accounts

Change of Signatories

You may need to change the account name or signatories to the account. This can be done through Unity Trust website at the link below.

<https://www.unity.co.uk/update-your-details/>

Once the account update has been actioned you will receive a letter from Unity Trust confirming the amendment details. A copy of this letter should be sent to the Regional Finance Department.

Your account will require at least 2 signatories (who hold branch official positions) who will be required to sign for all withdrawals, one of whom must be the Branch Secretary.

Register for Internet Banking

For more information and to register for Internet Banking facilities please see the relevant Unity Trust website at the link below.

<https://www.unity.co.uk/business-internet-banking/>

Contact Unity Trust Bank

Unity Trust have a dedicated Trade Union contact number, should you require to talk to a member of the team please call **0345 245 0020**

General Housekeeping

At no time should any signatory sign blank cheques to be used at a future date by any other member of the branch committee.

All signatories must know at all times the reason they are authorising payment; this applies to branch returns as well as signing cheques/authorising bank transfers.

5) BRANCH ADMINISTRATION ALLOWANCE

Branch Administration Allowance is only paid to branches that have a full Branch Committee, (Branch Secretary, Branch Chair, Branch Treasurer and Branch Equalities Officer) and also have a Unity Trust bank account - if the branch has no elected committee or such account, then no allowance is payable.

If the above criteria are met, funds will be paid monthly direct to the Branch Unity Trust bank account on either the first or second week of each calendar month.

Branches are provided with an administration allowance that is intended to offset any expenses incurred by the branch in servicing the membership and is also to be used to organise the branch thus encouraging membership of the Union. This would include affiliation, donations etc. However no payment of a Political nature can be made from these funds.

a) CALCULATION OF BRANCH ADMINISTRATION ALLOWANCE

The Branch Administration is calculated at 10% of members Core contribution. No Administration is calculated on other parts of the members Union contribution e.g. Drivercare, CMA, etc. as the ancillary fee collected is designed to finance the relevant scheme directly.

Out of the 10% calculation 2.5% will be retained for the National dispute fund with the remaining 7.5% being returned to branches where applicable.

If Employers make an administration charge to collect the Union contributions then 50% of this charge is covered by the Union and 50% is covered by the Branch, this is deducted at source from the 10% calculation.

The 10% calculation is made at the point the members contributions are allocated to the member's record on the membership system. This means that your monthly payment will vary dependant upon the contributions allocated. Below is the process of member contributions allocation

CHECKOFF CONTRIBUTIONS

Contributions deducted by the Employer from the member's wage

Contributions consolidated and sent to the Union

Contributions logged on the membership system against the Employer

Contributions allocated to individual members record

AT THIS POINT THE 10% CALCULATION IS MADE

DIRECT DEBIT CONTRIBUTIONS

Contributions are collected from the member's bank account

Contributions allocated to individual members record

AT THIS POINT THE 10% CALCULATION IS MADE

CASH / DEBIT CARD CONTRIBUTIONS

Contributions paid by the member by cash, cheque or debit card.

Contributions allocated to individual members record

AT THIS POINT THE 10% CALCULATION IS MADE

b) EXPENDITURE OF BRANCH ADMINISTRATION ALLOWANCE

Branches should formulate Branch Rules governing the expenditure of the Branch administration. A copy of model rules is attached in **Appendix 3**.

If these rules are not in existence for a Branch then all expenditure must be passed and minuted at a full Branch meeting before payment is made.

A copy of the Branch Rules must be sent to the Regional Finance Department to be held on file.

Payments listed should have an agreed maximum amount set to the expenditure. If these limits need to be exceeded then the matter needs to be referred to a full Branch meeting.

Also any payment that is not listed in the "Allowable Expenditure" would require referral to a full branch meeting.

c) HONORARIA / TAXABLE PAYMENTS

Honoraria and certain un-receipted payments i.e. loss of pay, are taxable under HMRC guidelines. To ensure compliance these payments must be processed via the Regional Finance department. As

- i) **Registering for taxable payments** – You must complete the ‘Permanent Data’ form for anyone that will be in receipt of a taxable payment, this only needs to be done once for each individual but please ensure you contact the Regional Finance department with any change of circumstance. This must be done prior to any payment being made. Once complete the form should be returned to the Regional Finance department (**Appendix 4 a**)
- ii) **Requesting taxable payments** - You must complete the ‘Branch Taxable Payments’ form. This must be done prior to any payment being made. Once complete the form should be returned to the Regional Finance department (**Appendix 4 b**)
- iii) **Making taxable payments** – The completed ‘Branch Taxable payments’ are submitted for tax calculations. Once the calculations have been made you will receive a ‘pay slip’. **ONLY** at this point should the payment be made. This by default makes all taxable payments retrospective.

The pay slip does not make you an employee, from HMRC perspective it makes you a taxable entity. As taxable payments are classed as ‘other income’ you will receive a P60. Please ensure you check your individual status as this may have implications on your tax code and benefits.

Honoraria explained

Honoraria are payments made to Branch Secretaries, other Branch officials, convenors and shop stewards (excluding reimbursement of legitimate expenses and in relation to member servicing) for running of Branch

The limits of Honoraria payments are set within the Branch Financing Document (**Appendix 1**) and are limited to 2.5% of actual member contributions (inclusive of any tax). This equates to approximately 1/3rd of the Branch Administration Allowance received by the Branch.

Any such payments must be approved by a properly convened Branch meeting, specifically minuted and comply with Unite agreements with HMRC re honorarium.

Other taxable payments

As a rule of thumb a taxable payment is one that is made without receipt or is an allowance paid that is not agreed by HMRC. This includes loss of pay.

6) BRANCH ACCOUNTS AND QUARTERLY RETURNS

a) QUARTERLY RETURNS

Branches are required to submit Quarterly Return forms which will be issued throughout the year.

Branch Quarterly Return forms need to be submitted within 6 weeks of the quarter end date, the quarter end dates are advised in the letter including the Quarterly Return forms. Below are the normal quarterly periods:

March Quarter – 1 st January to 31 st March	Return submitted no later than 12 th May
June Quarter – 1 st April to 30 th June	Return submitted no later than 11 th August
September Quarter – 1 st July to 30 th September	Return submitted no later than 12 th November
December Quarter – 1 st October to 31 st December	Return submitted no later than 11 th February

If the branch does not submit financial returns by the dates above then payment of Branch Administration Allowance/Branch Fund will be suspended without further notice until the returns are brought up to date. If the branch does not submit financial returns for two consecutive quarters branch bank accounts will be frozen until the returns are brought up to date.

If your branch are struggling with completion of financial returns please contact the Regional Finance Department at the earliest opportunity who will be able to offer assistance and advice.

When completing financial returns, all income and expenditure needs to be identified on the forms, including details of dates, payment type, payee, brief description of payment and amount.

All relevant statements (MultiPay, PrePaid Card, etc.) need to be attached.

Where possible a copy of receipts should be included and the originals must be retained by the branch and made available for audit.

Forms included are as below:

Quarterly Statement of Accounts (formerly quarterly return)

This replaces the previous quarterly return and is required to be submitted on a 3 monthly basis. Although the layout and some of the headings have changed the information required remains the same.

Quarterly Branch Payment Listing (New)

This is a new form with which all payments are required to be listed. This is to ensure clarity and HMRC compliance on all branch payments

Quarterly Bank Reconciliation (New)

Where the Branch bank statement does not agree to the Carried Forward balance on the Quarterly Return, this must be completed and submitted with the return

Branch Assets & Liabilities (New)

This form should be completed by the Branch Officials and submitted on an annual basis.

A copy of each form is attached in **Appendix 5**.

Expenditure details should be recorded as below.

Quarterly Statement of Accounts (Details of ALL Expenditure) – The information listed on the reverse of this form should state the **reason** for expenditure.

Quarterly Branch Payments – The information listed on this form should state the **date** the payment was **issued** and **payee** (who) the payment was made to.

The above forms require to be submitted each quarter within the submission period stated above.

Quarterly Branch Bank Reconciliation – This form only requires to be submitted where the bank balance differs from the Balance carried forward to next quarter (as listed on the Quarterly Statement of Accounts), listing the relevant information to reconcile the difference.

If the bank balance and Balance carried forward to next quarter agree, this form does not require to be submitted.

Branch Assets & Liabilities – This form requires to be submitted annually (or where a new asset or liability has been purchased/agreed in the current quarter).

Assets – Items purchased for use by the branch that will be available for use over a long period of time, this would include items such as computers, phones, tablets, fixtures & fittings, etc.. This should not include items such as promotional items, branded clothing, etc. where the items will be distributed in a short period of time.

Liabilities – Items of recurring expenditure agreed under contract for a set period of time and where the branch has agreed to cover the cost. This would include commitments such as phone bills, utilities, rental, etc.

Signatures

The Quarterly Statement of Accounts requires to be signed prior to submission by the Branch Secretary and Branch Chair, if either of the branch officials are unavailable to sign at the time of submission a note should be included clarifying the reason they have been unable to sign the return, i.e. long term sickness, extended holiday, resigned in period, etc.

Audit

The branch Quarterly Statement of Accounts should be scrutinised once annually* as a minimum by **two** branch members who do not form part of the Branch Committee (Secretary, Chair, Treasurer & Equalities Officer).

*If audit is not done quarterly then all interim submissions must be reviewed by the Branch Auditors i.e. if audit completed once annually all submissions for the relevant year must be reviewed by the auditors.

Once they have completed an audit of the accounts they should sign the quarterly return in the Branch Auditor section.

If audit is to be completed once annually the Branch Assets & liabilities form would require to be completed in the quarter that the audit takes place.

Quarterly Statement of Accounts - new example

Quarterly Statement of Accounts

Branch	NE/123/45
Quarter Ended	31/03/20..
Branch Account Name	Work Place
Account No	12345678



Income		£
Balance Brought forward from Previous Quarter	£	5,000.01
Branch Funds contributions	£	123.45
Branch Administration Allowance	£	765.43
Bank Interest		
All other Income [Please state source below]		
	Raffle	£ 50.00
	Petty Cash Top Up	£ 200.00
Total Income	£	6,138.89

If electronic Enter all Expenditure on the page 2 and document will automatically calculate and update to these columns

Expenditure		£
Hororaria and all taxable payments	£	216.90
Branch Management Expenses	£	716.70
Grants, Donations & Affiliations	£	283.99
Sundry	£	333.32
Sub Total Expenditure	£	1,550.91
Balance carried forward to next quarter (=Total Income - Sub Total Expenditure)	£	4,587.98

Branch Secretary Name [Print]	A Smith	Signed	
Branch Chair Name [Print]	B Jones	Signed	
Branch Auditor Name [Print]	B Ranch	Signed	
Branch Auditor Name [Print]	A Uditor	Signed	

One copy must be sent to the Regional Finance Office each Quarter and one copy to be retained by the Branch Secretary. Failure to comply with this may result in a delay in receiving your Branch Administration Allowance.

Please Note:

A copy of the bank statements/s must be attached showing the balance brought forward. This will not be necessary if you have Branch Auditors and they have carried out an Audit on the Branch Account.

Quarterly Statement of Accounts - new example

Quarterly Statement of Accounts Held by Branches**Details of ALL Expenditure**

Enter complete breakdown of all expenditure below. If electronic this will automatically populate the data on the returns sheet and calculate each section for you.

Honoraria and all taxable payments		
A Smith - Branch Secretary & Treasurer Honoraria Oct-Dec 20.. Chq 009	£	144.60
B Jones - Branch Chair Honoraria Oct-Dec 20.. Chq 010	£	72.30
	£	216.90
Branch Management Expenses (room rent, postage, stationary, etc)		
Room Rent Jan, Feb, Mar £20pm. Chq 001/003/006	£	60.00
Branch Meeting Refreshments Jan, Feb, Mar. Card	£	42.14
Mobile Contract - B Jones Jan, Feb, Mar £19.99pm. DD	£	59.97
Mobile Contract - A Smith Jan, Feb, Mar £19.99pm. DD	£	59.97
Delegate Mileage and Subsistence - A Smith. Cash	£	60.90
Delegate Mileage and Subsistence - B Jones. Cash	£	32.00
Delegate Mileage and Subsistence - B Ranch. Cash	£	17.60
Coach Hire - National Anti Cuts Demo, Liverpool Deposit & Balance. Card & Cash	£	300.00
Refreshments - 12 Delegates National Anti Cuts Demo, Liverpool	£	59.50
24 x 1st Class Stamps. Chq 002	£	14.64
Paper & Envelopes. Chq 002	£	9.98
	£	716.70
Grants, Donations & Affiliations		
LRD Affiliation 20.. Chq 004	£	234.00
Floral Tribute - Member, Z Young First Child. Card	£	49.99
	£	283.99
Sundry		
Raffle Prizes. Chq 005	£	34.56
Pellacraft - Promotional Items. Chq 007	£	98.76
Petty Cash Top Up 31/03/20.. Chq 008	£	200.00
	£	333.32

QUARTERLY BRANCH PAYMENTS



BRANCH NE/123/45 Work Place

Bank Account Number 12345678

Date	Payment Type	Number	Payee	Amount
15/01/20..	Cheque	300001	Town MBC	20
15/01/20..	Card		Sainsburys	12.37
23/01/20..	Cash		B Jones	32
31/01/20..	Cheque	300002	A Smith	24.62
31/01/20..	Direct Debit		EE	19.99
31/01/20..	Direct Debit		EE	19.99
07/02/20..	Card		Interflora	49.99
08/02/20..	Cash		A Smith	12.2
15/02/20..	Cheque	300003	Town MBC	20
15/02/20..	Card		Sainsburys	13.78
15/02/20..	Cheque	300004	Labour research Department	234
18/02/20..	Cash		A Smith	48.7
28/02/20..	Direct Debit		EE	19.99
28/02/20..	Direct Debit		EE	19.99
01/03/20..	Cheque	300005	B Jones	34.56
01/03/20..	Card		ABC Travel	120
03/03/20..	Cash		B Ranch	17.6
15/03/20..	Cheque	300006	Town MBC	20
15/03/20..	Card		Sainsburys	15.99
20/03/20..	Cash		ABC Travel	180
20/03/20..	Cash		Mabels Café	59.5
25/03/20..	Cheque	300007	Pellacraft	98.76
31/03/20..	Direct Debit		EE	19.99
31/03/20..	Direct Debit		EE	19.99
31/03/20..	Cheque	300008	Petty Cash Float	200
31/03/20..	Cheque	300009	A Smith	144.6
31/03/20..	Cheque	300010	B Jones	72.3

NEYH Region



Quarterly Branch Bank Reconciliation
 For use where the closing bank balance
 Differs from the 'Balance carried forward to next Quarter

BRANCH	<input type="text" value="NE/123/45"/>			
Bank Account Number	<input type="text" value="12345678"/>			
	Date on bank statement			£
Balance shown on bank statement at (From Current Bank Statement)	<input type="text" value="31/03/20.."/>	TOTAL	A	<input type="text" value="3765.77"/>
ADD: Income included in return not yet on bank statement List outstanding Pay in Details below		TOTAL	B	<input type="text" value="1137.87"/>
LESS: Payments made that are included in the branch return but that have not appeared on the statement List outstanding payments below		TOTAL	C	<input type="text" value="315.66"/>
Balance Carried Forward Qtrly Return		TOTAL	D	<input type="text" value="4587.98"/>
FINAL BALANCE ...must agree to Carried Forward on Quarterly return		A + B - C = D		

O/S CREDITS (Breakdown of total B)
 (income on qtrly return not yet on statement)

Description	Amount
Petty Cash Float	350
MultiPay Card Balance	787.87

OS DEBITS (Breakdown of total C)
 (any cheq on qtrly return not yet on statement)

Description	Chq No	Amount
Pellacraft - Promotional Items	300007	98.76
A Smith - Honoraria	300009	144.6
B Jones - Honoraria	300010	72.3

NEYH Region

CONFIDENTIAL - to be completed by each branch and returned ASAP

Branch Assets & Liabilities

Branch Assets & Liabilities

Branch Number: NE/123/45
 Branch Name: Work Place
 Period: 1st January 20..



Branch [Fixed] Assets - Computers, Equipment, etc]

Description	Date Purchased	Cost	Location\Held by
Laptop Computer – HP A123	01/07/2015	£499.99	Union Office
Mobile Phone – Samsung S5	01/09/2014	£249.99	A Smith
Mobile Phone – Samsung S5	01/09/2014	£249.99	B Jones
Printer – Epson C987	01/07/2015	£74.99	Union Office

Branch Liabilities [Mobile phone contracts, computer maintenance, publications, etc]

Description	Contracted to	Cost	Location\Held by
LRD Affiliation	NE/123/45	£234.00 pa	Union Office
Mobile Contract	A Smith	£19.99 pm	A Smith
Mobile Contract	B Jones	£19.99 pm	B Jones

We, the undersigned, certify that the above statement represents the true and correct record of assets &/or liabilities of the branch for the Period 1st January 20..

Branch Treasurer: A Smith
 Signature: _____
 Membership No: 20123456
 Date: 01/01/20..

Branch Secretary: B Jones
 Signature: _____
 Membership No: 40123456
 Date: 01/01/20..

Honorary Auditor's Certificate

We have examined the attached Branch Asset & Liability Statement together with relevant records of the Branch.

In our opinion the asset &/or Liability list represents a true and correct record of Branch liabilities and/or assets held up to the period 1st January 20..

Name and Signatures of Branch Auditors

Name [1] B Ranch
 Signature [1] _____
 Membership No [1] 20987654
 Date [1] 01/01/20..

Name [2] A Uditor
 Signature [2] _____
 Membership No [2] 40987654
 Date [2] 01/01/20..

NEYH Region

b) Branch Payments Listing/Cashbook

To allow you to balance your accounts you will be required to keep a Cash Book.

This has been provided for you in the Branch Quarterly return Pack in the form of Branch Payments Listing, however you can keep your own record using either;

Electronic records – Excel or Word

Paper - using printed Branch Payments Listing available from Regional Finance

Or

Paper – using pre-printed cashbooks available from stationers or standard A4 paper.

This should list all income and expenditure associated with the Branch and must balance with your Bank Account and where held Petty Cash Float or Pre-Paid Card Balances.

If you have small branch accounts, you could list all the expenditure on one side of the page and all the income on the other as you won't have many items to group together.

Please see examples of various types of cash books on following pages. These are shown only as examples as each branch will function differently and have different requirements.

i) Branch Payments Listing

QUARTERLY BRANCH PAYMENTS



BRANCH NE/123/45 Work Place

Bank Account Number 12345678

Date	Payment Type	Number	Payee	Amount
15/01/20..	Cheque	300001	Town MBC	20
15/01/20..	Card		Sainsbury's	12.37
23/01/20..	Cash		B Jones	32
31/01/20..	Cheque	300002	A Smith	24.62
31/01/20..	Direct Debit		EE	19.99
31/01/20..	Direct Debit		EE	19.99
07/02/20..	Card		Interflora	49.99
08/02/20..	Cash		A Smith	12.2
15/02/20..	Cheque	300003	Town MBC	20
15/02/20..	Card		Sainsbury's	13.78
15/02/20..	Cheque	300004	Labour research Department	234
18/02/20..	Cash		A Smith	48.7
28/02/20..	Direct Debit		EE	19.99
28/02/20..	Direct Debit		EE	19.99
01/03/20..	Cheque	300005	B Jones	34.56
01/03/20..	Card		ABC Travel	120
03/03/20..	Cash		B Ranch	17.6
15/03/20..	Cheque	300006	Town MBC	20
15/03/20..	Card		Sainsbury's	15.99
20/03/20..	Cash		ABC Travel	180
20/03/20..	Cash		Mabel's Café	59.5
25/03/20..	Cheque	300007	Pellacraft	98.76
31/03/20..	Direct Debit		EE	19.99
31/03/20..	Direct Debit		EE	19.99
31/03/20..	Cheque	300008	Petty Cash Float	200
31/03/20..	Cheque	300009	A Smith	144.6
31/03/20..	Cheque	300010	B Jones	72.3

ii) Simple single page two column cash book

Date	Item	Income	Expenditure	Payment Type
01/01/20..	Balance brought forward	5,000.01		
08/01/20..	Branch Administration Allowance	239.87		Bank Credit
08/01/20..	Branch Fund	36.15		Bank Credit
15/01/20..	Room Rent January (Town MBC)		20.00	Chq 300001
15/01/20..	Refreshments January Branch Meeting (Sainsbury's)		12.37	MultiPay
23/01/20..	Mileage (60 miles) & Subsistence – Disciplinary (B Jones)		32.00	Cash
31/01/20..	24 x 1 st Class Stamps (A Smith)		14.64	300002
31/01/20..	Paper & Envelopes (A Smith)		9.98	300002
31/01/20..	Mobile Phone Contract A Smith (EE)		19.99	Direct Debit
31/01/20..	Mobile Phone Contract B Jones (EE)		19.99	Direct Debit
07/02/20..	Floral Tribute – Z Young, First Child (Interflora)		49.99	MultiPay
08/02/20..	Mileage (16 miles) & Subsistence – Regional Management Meeting re Overtime (A Smith)		12.20	Cash
11/02/20..	Branch Administration Allowance	270.33		Bank Credit
11/02/20..	Branch Fund	46.19		Bank Credit
15/02/20..	Room Rent February (Town MBC)		20.00	Chq 300003
15/02/20..	Refreshments February Branch Meeting (Sainsbury's)		13.78	MultiPay
15/02/20..	LRD Affiliation 20.. (Labour Research Department)		234.00	Chq 300004
18/02/20..	Mileage (86 miles) & Subsistence – National Management Meeting re Overtime (A Smith)		48.70	Cash
28/02/20..	Mobile Phone Contract A Smith (EE)		19.99	Direct Debit
28/02/20..	Mobile Phone Contract B Jones (EE)		19.99	Direct Debit
01/03/20..	Branch Raffle Prizes (B Jones)		34.56	Chq 300005
01/03/20..	Coach Hire, National Anti Cuts Demo, Liverpool 20/03/20.. Deposit (ABC Travel)		120.00	MultiPay
03/03/20..	Mileage (28 miles) & Subsistence – Disciplinary (B Ranch)		17.60	Cash
09/03/20..	Branch Administration Allowance	255.23		Bank Credit
09/03/20..	Branch Fund	41.11		Bank Credit
15/03/20..	Room Rent March (Town MBC)		20.00	Chq 300006
15/03/20..	Refreshments March Branch Meeting (Sainsbury's)		15.99	MultiPay
20/03/20..	Coach Hire, National Anti Cuts Demo, Liverpool 20/03/20.. Balance (ABC Travel)		180.00	Cash
20/03/20..	National Anti Cuts Demo, Liverpool 20/03/20.. 12 Delegates Refreshments (Mabel's Café)		59.50	Cash
25/03/20..	Promotional Items (Pellacraft)		98.76	Chq 300007
31/03/20..	Mobile Phone Contract A Smith (EE)		19.99	Direct Debit
31/03/20..	Mobile Phone Contract B Jones (EE)		19.99	Direct Debit
31/03/20..	Branch Raffle Collection	50.00		Bank Credit
31/03/20..	Petty Cash Withdrawal		200.00	Chq 300008
31/03/20..	Petty Cash Float Top Up	200.00		Cash Credit
31/03/20..	Honoraria Oct-Dec 20.. A Smith		144.60	Chq 300009
31/03/20..	Honoraria Oct-Dec 20.. B Jones		72.30	Chq 300010
	Total	6,138.89	1,550.91	
31/03/20..	Balance carried forward	4,587.97		

iii) Simple two page cash book

INCOME

EXPENDITURE

Date	Item	Amount	Date	Item	Amount	Payment
01/01/20..	Balance brought forward	5,000.01				
08/01/20..	BAA	239.87	15/01/20..	Room Rent	20	300001
08/01/20..	BF	36.15	15/01/20..	Refreshments	12.37	Card
11/02/20..	BAA	270.33	23/01/20..	Mileage & Subsistence	32.00	Cash
11/02/20..	BF	46.19	31/01/20..	24 x 1 st Class Stamps	14.64	300002
09/03/20..	BAA	255.23	31/01/20..	Paper & Envelopes	9.98	300002
09/03/20..	BF	41.11	31/01/20..	Mobile Contract A Smith	19.99	DD
31/03/20..	Raffle Collection	50.00	31/01/20..	Mobile Contract B Jones	19.99	DD
31/03/20..	Petty Cash Top Up	200.00	07/02/20..	Floral Tribute – Z Young	49.99	Card
			08/02/20..	Mileage & Subsistence	12.20	Cash
			15/02/20..	Room Rent	20.00	300003
			15/02/20..	Refreshments	13.78	Card
			15/02/20..	LRD Affiliation	234.00	300004
			18/02/20..	Mileage & Subsistence	48.70	Cash
			28/02/20..	Mobile Contract A Smith	19.99	DD
			28/02/20..	Mobile Contract B Jones	19.99	DD
			01/03/20..	Raffle Prizes	34.56	300005
			01/03/20..	Coach Hire Deposit	120.00	Card
			03/03/20..	Mileage & Subsistence	17.60	Cash
			15/03/20..	Room Rent	20.00	300006
			15/03/20..	Refreshments	15.99	Card
			20/03/20..	Coach Hire Balance	180.00	Cash
			20/03/20..	Refreshments	59.50	Cash
			25/03/20..	Pellacraft	98.76	300007
			31/03/20..	Mobile Contract A Smith	19.99	DD
			31/03/20..	Mobile Contract B Jones	19.99	DD
			31/03/20..	Petty Cash Withdrawal	200.00	300008
			31/03/20..	Honoraria Oct-Dec Smith	144.60	300009
			31/03/20..	Honoraria Oct-Dec Jones	72.30	300010
Total		6,138.89	Total		1,550.91	
	Less Expenditure	1,550.91				
	Balance carried forward	4,587.98				

7) BRANCH TRADES COUNCIL AFFILIATIONS

Affiliating to Trades Councils provides an opportunity for our Branches to ensure that Unite campaigning policies are reflected in local Trades Council activities.

The Regional Committee has made a grant of £40.00 available to Branches wishing to affiliate to their local Trades Council.

The forms for affiliation to the Trades Council are sent out at the beginning of each year to all branches. A copy of the Trades Council Affiliation Form is attached in **Appendix 7**.

The form must be completed by branches wishing to affiliate and returned to the address below:

Regional Finance Department

Unite the Union

55 Call Lane

Leeds

LS1 7BW

e-mail: neyhfinance@unitetheunion.org

8) REGIONAL CONTACT DETAILS

Membership Departments / Officer contact

If you need to contact your local area office, please do so using the following contact details:

Grimsby

New Oxford House
Osborne Street
Grimsby
Lincolnshire
DN31 1EY
Tel: 01472 355 421

Hull

Anchor House
Silvester Street
Hull
HU1 3HA
Tel: 01482 420 308

Leeds

55 Call Lane
Leeds
LS1 7BW
Telephone: 0113 236 4830

Middlesbrough

Fry Street
Middlesbrough
North Yorkshire
TS1 1HA
Tel: 01642 242 314

Newcastle

John Dobson Street
Newcastle upon Tyne
NE1 8TW
Tel: 0191 300 2107

Sheffield

Sovereign Court
300 Barrow Road
Sheffield
S9 1JQ
Tel: 0114 321 0702

Finance Department

If you have any questions relating to branch finances or need guidance on allowable expenditure or processes, please do not hesitate to contact the Regional Finance Department:

Regional Finance Department

Unite the Union
55 Call Lane
Leeds
LS1 7BW
Telephone: 0113 236 4830
Email: neyhfinance@unitetheunion.org

Other Regional Departments

If you have any questions relating to branch administration please refer to the Branch Guide to Regional Departmental Facilities for further information.

A copy of the Branch Guide to Regional Departmental Facilities is attached in **Appendix 8**.

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