



## Handling of Cash Donations

### Considerations and controls for dealing with cash

This Code is intended to outline good practice on the handling of cash by charitable organisations.

It is not intended to cover every single aspect of cash handling, but to raise awareness of the areas that need to be considered and the types of controls that should be put in place.

Organisations should use these notes as a guide from which to produce their own procedures and requirements.

Cash handling guidance is important for three main reasons:

- to protect the organisation from fraud, theft or embezzlement
- to protect staff or volunteers from accusations of dishonesty or the temptation to commit fraud
- to assure donors that their donations and gifts are used for the purpose for which they were given.

The need to handle cash arises throughout the charity fundraising sector and occurs in such areas as appeals, fundraising events, ticket sales, refreshment sales, programme sales, raffles and shop trading.

The general guidance applies to all cash handling situations, guidance covering events, and shop trading is dealt with under specific headings.

### Related Links

- [Read all of the Handling of Cash Donations Code](#)
- [Contact the Policy Team](#)

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