# Intrabiz How To Guide

For Branch Treasurers

# How To…

# How to enter money you have received

There are two ways of money entering the account:

o **Transfers** - These are direct payments into the account from another bank account.

You do not have the option to enter transfers into the bank account.

**Transfers** are entered on your BANK screen automatically by Intrabiz as soon as they appear on the bank statement and, if possible, they will be allocated to the correct activity. For this, it is vital that anyone transferring money into the account uses the correct reference - starting with your branch number - so that we can correctly match the transfer to your branch.

Transfers into the account can be from various sources:

- Transfers made by people from outside the NCT as payment for advertising invoices. Advertisers must use their unique reference number that they are given in the invoice so that we can match their payment to your branch and invoice. A few advertisers are still not doing this which means we have money on the Branch Central Account which we cannot allocate to any branch. We are sending a weekly email to all treasurers with all items that we cannot match to any branch so please have a close look at these and check whether any of the items could be for your branch.
- Volunteers from within your branch can transfer money into the NCT account for proceeds of branch events or activities. For example, if you have a volunteer who runs your Bumps & Babies group or organises an Easter Egg hunt for which cash is taken at the door but they find it difficult to get to a bank and pay in that cash. They could keep that cash and make a transfer for the amount from their private account to the NCT account. For this, they need to use their unique reference so that this can be matched to your branch and the correct volunteer. You can see each volunteer's unique Payment Reference Number when you click on the (i) next to their name on your VOLUNTEERS screen (it is [your branch number]/V[volunteer NCT number]).
- Transfers are made from NCT main account, for example the income from Chip & Pin machines used at your Nearly New Sales or donations from a Just Giving page that was set up with your branch as benefactor. Chip & Pin proceeds are usually transferred into your account three days after the machines have been sent back.

- Transfers from the Card account are usually made weekly. These are proceeds from your events that take online bookings like your Nearly New Sale registration fees, First Aid Course booking fees or tables/advertising/tickets booked for an event. You can see all the details of what has gone into the Card account and what has gone out on the CARDS screen (underneath the BANK screen).

o **Remittances** – This is cash and/or cheques that are paid into the account by you or one of your branch volunteers.

You need to enter **remittances** on the BANK screen yourself.

When adding a remittance, you start by entering the remittance number (this is the slip number from the branch paying-in book) and –date. You need a branch paying-in book for every person that banks money in your branch. You can request as many as necessary from the NCT Finance team.

**Please note**: The Branch Central Account is reconciled daily by Intrabiz. When we see a remittance on the bank statement that belongs to your branch but has not been entered by you yet, this will be entered on your BANK screen automatically. All you need to do then is allocate the money to the correct activity. If you see the same remittance twice on your BANK screen, this means it has been entered automatically and you have entered it again a second time. It might also show that there was a difference between the banked amount that you entered and the amount that was seen on the statement. In either case, please contact Intrabiz to fix this.

**Please note:** All money banked on one paying-in slip has to be entered as only one remittance. The bank reconciliation does not recognise multiple entries of the same paying-in slip. If you banked a combination of cash and cheques, please add both to the same remittance. If you banked some of your petty cash together with some cheques, please start on the PETTY CASH screen with the option to "Transfer funds to bank". Here, you will have to enter the remittance number and -date. If you have done it correctly, the counter entry for this will then automatically appear in your BANK screen. Click on the (i) next to this remittance in BANK and add cheques as necessary. Please do not start a new remittance for those cheques if they were banked on the same slip number.

If some money was paid into the branch account on a generic bank paying-in slip and not the branch paying-in book, we have no idea which of the 330 branches this money belongs to. If you are aware that this happened in your branch, please email the Intrabiz team with the amount and date paid in so that we can look out for it and match it to your branch.

When entering the remittance on the BANK screen, there is no field for the total amount paid in. Click "Go" to start the remittance. The next page defaults to cheque entries. If you have paid in no cheques but only cash, click on "Go" next to "Finish adding cheques". On the next screen you will see the option to "Add cash to this remittance" (see below).

On the cheque entry page, you need to enter each cheque individually one-by-one. You first enter the Drawer (person or company who gave you the cheque) and cheque amount and click "Go" for "Add cheque to the remittance". The next screen will take you to the allocation page, which is where you can show what the cheque was for (see below). After entering all individual cheques like this, you need to make sure the total remittance amount on Intrabiz is the same as that on the paying-in slip. Cheques from NNS buyers have to be listed individually. This can be done quickly by adding all the cheques to a single remittance without allocating them individually. After entering the first cheque, you get the option to choose "Finish without fully allocating the cheque". Once you choose this, you won't be asked to allocate the next cheques, either. You can simply enter "drawers" (the person who wrote the cheque) and cheque amounts. When you have finished adding the cheques, you will be given the option to "Allocate the cheque remittance as a whole". When you select this option, you will be asked for the allocation to be applied to all the cheques which in this case will be "Proceeds" and then the specific NNS the cheques are for.

When adding cash to a remittance, you get the option to enter the total cash amount on the first screen. On the next page, this amount can then be fully or partly allocated to one or different activities, for example a float repayment and proceeds from different Sales or toddler/coffee groups.

There are different options as to what the money has been received for:

- Proceeds or donations from a local event or activity
- Income from advertising
- Income from sling hire
- A repayment of something the branch has paid for previously
- A loan, donation or grant

## Proceeds from a local event or activity

All money that goes into the account has to be allocated to the *specific* event or activity on Intrabiz. If the event or activity is not in the drop-down list, you need to enter it. Go to EVENTS or LOCAL ACTIVITIES and add your branch's specific one. Make

sure to give it a clear, distinguishable name and – in the case of events - a date within the Quarter in which it takes place.

The "category" for this kind of money is always "proceeds". Even donations given at a sale, toddler group or coffee morning have to be logged as "proceeds".

## Income from advertising

Advertising you sell for your newsletter or Under Fives Guides is subject to VAT. For this reason, you need to issue invoices for this on your Intrabiz system. The invoices are also important for spreading your advertising income correctly over the year. [For more information on how and when to issue invoices, see page 22]

When you enter money received for newsletter or Under 5s Guide advertising, it has to be allocated to "invoice payment" (NOT "advertising"!). All invoices with payment outstanding will then appear in a drop-down list and you can choose the correct one. If the invoice that the money has been received for is not there, you need to issue this first. If an invoice has to be issued in a Quarter *after* the payment has been received, please contact us at Intrabiz to enter this for you, as only we can back-date invoices.

If the money was for leaflets that you distributed at a fundraising event, for example your Nearly New Sale, Table Top Sale or Cheeky Monkey Tea Party, this does not need an invoice issued from Intrabiz, as it is not subject to VAT. This income can be allocated as "advertising" and the specific event in the Activity drop-down list. We recommend, however, that you sell advertising of this kind as "ticket" type under your event so that it can be pre-sold and paid for online instead. For more information on this, please refer to the specific user manuals which you see when you log in as NNS Coordinator or General Event Coordinator (or see the links on page 15 onwards).

If you prefer to issue invoices for event advertising, please read page 18.

## Income from sling hire

All sling hires are subject to VAT. To account for this correctly invoices must be issued through Intrabiz. There is no need to issue individual invoices for each hire. We recommend that you create one Customer called "Sling hire customer" or whatever is most logical to you. Whenever you have money to bank for the sling hire, enter an invoice for the total amount that you are banking and choose "Amount includes VAT" in the VAT box. The money banked should then be allocated to "invoice payment" and that specific invoice.

## Repayments

Find the item which has been paid by the branch and is now being paid back to you. This might be a PURCHASE (for example a deposit cheque, overpayment of venue hire, bra sales), EXPENSE CLAIM or NNS share amount. You most probably will have to go back to a closed Quarter to find this. You can use the double arrows at the top of your page to navigate or go to BRANCH and click on the arrow next to the period you are looking for in the calendar.

Once you found what you need, click on the (i) next to the specific item that is repaid and "Declare a repayment …". This will then appear in your TO CHASE. Now you can enter your repayment remittance in the normal way in BANK and allocate it to the special repayment item that now appears near the top of the Category drop-down list.

## A loan, donation or grant

If you have received a donation in one of your regular Coffee or Bumps & Babes groups, you will find that this LOCAL ACTIVITY does not show up in the "Activity" drop-down list when you choose "donation" as 'Category'. Please enter all donations as part of an ACTIVITY as "proceeds". Only Breastfeeding counselling activities can accept "donations".

If you are in receipt of a loan or donation from within the NCT – either another branch, your Region or head office – this will be received as a transfer and entered by us. This money will not be subject to your Transfer of Funds payment back to NCT UK Office. If the money is a loan and you know that you will pay it back at some point, we will declare a refund of the amount. This refund will then sit in your TO PAY until the branch is ready to pay it. Once the branch is solvent enough to pay back a loan, please contact Finance@nct.org.uk and your Regional Coordinator and let them know. UK Office Finance will then transfer the money out of your account and Intrabiz will make the corresponding entries for this again.

If your branch has received a donation from outside the NCT with the explicit request that this is to be used for a specific purpose, this needs to be allocated as a "grant". A restricted reserve has to be set up on Intrabiz to ring-fence this money for its specific purpose and to prevent these funds to be shared with head office through Quarterly Returns. More information about restricted reserves is found here.

## How to change a remittance amount or allocation

You can modify the "remittance notes" or "transfer in notes" at any time in the current or in previous Quarters when you click on the (i) next to a remittance or transfer into the account in BANK. In the "notes" you can change the remittance/transfer reference number as well as the Notes section.

You can change the allocation of a remittance and some transfers by clicking on the (i) next to the item in question on it and choose "unallocate". Then "allocate" again and make the correction.

If you have a transfer into the account or a cash remittance, this will be allocated to one or multiple activities. You will have to "unallocate" the whole transfer or cash remittance, even if you only have to change the allocation of part of the amount. In a cheque remittance, you can click on the (i) next to each individual cheque and "unallocate" this.

Once a transfer or remittance has been reconciled to the bank statement, the date and the amount can no longer be changed. If a correction needs to be made, please contact Intrabiz for help.

## How to deal with petty cash

If you pay for something in cash without the transaction showing up on the Lloyds bank statement, you need a PETTY CASH account on Intrabiz. If you can't see a PETTY CASH account on the left-hand panel between CARDS and TO PAY, please contact us at Intrabiz to set this up for you.

When you have a petty cash account on Intrabiz, all payments show the option to be made by cash as well as cheque, transfer or BACS. To pay by cash, you must have some cash. In other words, your PETTY CASH account can never show a negative amount. It is possible to enter payment in cash that makes the petty cash go overdrawn, but you won't be able to close the Quarter like that.

If you have made a payment in cash, think about where this money came from: Proceeds from a fundraising event or the "kitty" from a social/postnatal group? Did someone give you cash as payment for an invoice or other service? When you know where this money came from, go to your PETTY CASH on Intrabiz and add a cash receipt. Allocate it as you would any money received in BANK. If you are not actually holding a box of cash for the branch, but paid someone directly out of proceeds

made from an activity, make sure to add the same amount as a receipt as you are going to pay out.

Once you have money in your petty cash, enter the expenditure you are paying for as usual and choose 'cash' as payment method.

Some branches have a PETTY CASH account with funds recorded in it that date from a long time ago, sometimes from when the branch was first set up on Intrabiz. If this is you and there is no actual cash held by you or another branch volunteer any longer, please let NCT/your Regional Rep know so that we can remove that petty cash from your system.

If you hold a regular amount of cash for the branch and want to pay all or some of it into the bank account, you need to record this by using the "Transfer funds to bank" action under PETTY CASH. If you are banking cash and cheques and only part of this is petty cash, please start with the "Transfer funds to bank" action. The remittance entry will then automatically appear on your BANK screen. You can click on the (i) next to this and add further cash or cheques to it as necessary. Please make sure that you make this entry *before* you bank.

**Please note:** If you are receiving cash proceeds from any activity or event and pay this into the bank account without paying any expenditure from it, you don't need to record this as PETTY CASH on Intrabiz. Just wait until you pay the cash into the account and enter the cash remittance on the BANK screen directly.

**Please note:** Cash floats are withdrawn from the BANK screen and paid back with cash proceeds of your event. These don't have to go through PETTY CASH.

# How to pay by BACS

All branch volunteers (expense claims) and branch suppliers (purchases) should be paid by BACS if possible. To make these payments, two conditions have to be met:

1.   The branch needs at least three [Payment Authorisers](#) to be listed on the VOLUNTEERS list.
2.   The volunteer or supplier needs to be listed as [BACS ready](#) on the system.

When you initiate a BACS payment an email will go automatically to all Payment Authorisers with a link that takes them through the authorisation process. Once enough people have authorised a payment, the link will no longer work for the others who received it. The link will time out after about four weeks. It can be re-sent

manually from the VOLUNTEERS page: Click on the (i) next to the name of a Payment Authoriser and choose to "resend the payment authorisation email".

If the person who originated the BACS payment is a Payment Authoriser (which usually is the treasurer, so yes), they are automatically the first authoriser, so only one more person will have to authorise the payment unless it is a payment to the treasurer/person who set up the payment, in which case you need two others to authorise it.

The payment will sit in the TO PAY as well as the BANK screen as "pending" until it has been authorised by two people. You can click on the (i) next to the payment at any time to see all the information about it and its status.  Once the payment has been authorised by two people, it will automatically disappear from the TO PAY screen. It will be on the BANK screen as "Reference pending" until the actual transfer has been made and a transfer number has been allocated.

All BACS transfers from branches are done once a week on Fridays.

**Payment Authorisers**

Whether someone is a Payment Authoriser or not is determined by the role they are registered with on the NCT database. The Branch Coordinator (Chair), Treasurer, PSA Link, Membership Coordinator, Parent Support Coordinator and all of their deputies or co-role holders are Payment Authorisers. This cannot be set up from Intrabiz, but is generated by the entry on the CARE database.  Each branch volunteer must register on the volunteer self-registration system here:

https://babble.nct.org.uk/~forms/2ndpart/Volunteer_Registration/

On Intrabiz, these core role holders have to be added to the VOLUNTEERS page. They do not need Intrabiz access, they just need to be listed with a valid email address. If they have registered on the NCT database correctly, Intrabiz will find their entry and they will show as "Payment Authoriser" automatically.

If Intrabiz comes back with the message "No unique match could be found in the NCT contact database", the volunteer entry has not been recognised. This means, either they haven't yet registered or they have registered with different details. For example, the NCT database might have them with their maiden name instead of married name or a full first name instead of an abbreviated one (Rebecca vs Becky, Joanne vs Jo etc). In the latter case, try to enter your volunteer with as much detail as you can get: Telephone number, email address, NCT number etc.

If Intrabiz finds their entry, but does not automatically assign Payment Authoriser status to the volunteer, this might be because they either have not yet registered their role on the database or there is a duplicate entry of the same person on the database and Intrabiz retrieved the wrong one. In this case, please email NCT enquiries@nct.org.uk and ask them to check the database for a duplicate entry and if found, for these to be merged.

**Please note**: It takes over night for Intrabiz to retrieve updates from the NCT database. If a change has been made, the effects can be seen on Intrabiz the next day.

If your branch cannot find three Payment Authorisers, because it is a very small branch and not all core roles are filled, maybe one of your other volunteers could agree to become a deputy to one of the existing core roles (for example Deputy Chair or Deputy Treasurer) with the sole purpose to act as Payment Authoriser. They would have to be an NCT member for this and have to self-register this role with the NCT as above.

**Please note**: There is a difference of branch roles on the NCT database and roles on Intrabiz. The NCT self-service registration lets each volunteer choose exactly the role they fulfill within the branch, either as general volunteer or in a named function. Intrabiz has only seven roles available for access to the Intrabiz system: Deputy Treasurer (to be "converted" to Treasurer if need be), Viewer, PSA Link, First Aid Coordinator, NNS Coordinator and General Event Coordinator. These Intrabiz roles are for Intrabiz purposes only, they determine the degree of access to the system and can be given to anyone, regardless of which role they hold in the branch. Giving someone Deputy Treasurer access on Intrabiz does not automatically make them a Payment Authoriser.

**BACS ready**

For a branch volunteer to be BACS ready, you need to go to the VOLUNTEERS page on Intrabiz, click on the (i) next to the volunteer's name and choose to "send personal details review email". This will send them a link where they can enter their bank details securely and invisible to you or other Intrabiz users. Once their bank details are registered, the volunteer will show as "BACS ready" on the VOLUNTEERS page.

You can and should not do this for anyone from your end.

For your suppliers, you have to enter their bank details yourself when you add them to the SUPPLIERS page on Intrabiz. Or click on the (i) next to existing suppliers and choose to "Modify the supplier details".

Make sure that your volunteers and your suppliers have a valid email address added to their details.

## How to pay by cheque

Ideally, all expense claims and purchases should be paid by BACS. If you need to pay something by cheque, please choose "Cheque" as payment method on the TO PAY screen.

If the person or supplier is not listed with their full address details on your system already, you will get the chance to enter these on the next screen once you have clicked "Go". Once the address details are logged on the system you can "Authorise and queue this cheque for printing". The payment needs to be authorised by two people just like the BACS payments.

Cheques are printed centrally by NCT Finance in Bristol and will be sent directly to the payee.

## How to deal with failed payments

When a BACS payment fails you will see the payment on your BANK screen as "cancelled". You might also be contacted by the intended recipient advising you that they haven't received their money yet. You don't need to do anything about this from your end. Intrabiz spots all failed BACS payments as soon as they happen. We will then contact the Payee directly, advise them of the failure and ask them to correct their bank details. Once that has happened, we will re-submit the payment and it will go through with the next BACS payment run.

If one of your cheques didn't make it to the intended person or business and you have to issue a replacement, please contact Intrabiz and NCT Finance to let them know. We will cancel the original cheque from our end. The payable amount will go back into your TO PAY screen automatically and you will have to request another cheque payment with two Payment Authorisers as usual.

Depending on why the first cheque failed, you might need to modify the details of the person receiving the cheque. Address details need to be modified under the volunteer's, supplier's or customer's record. If you need to change the payee name,

this can be done on the second page of the payment process on the TO PAY screen. NCT Finance will then issue and send a new cheque.

## How to process a refund

All refunds, apart from card refunds (which apply to Baby First Aid course/other event attendees or NNS registrations) have to be paid by cheque, regardless of how the initial payment has been received. Payments that were given by cash, cheque or direct transfer all have to be refunded by cheque even if you have bank details for the person/company that is refunded.

If you have to issue a cheque for a refund, the item to be refunded must have been entered on the Intrabiz system previously as a receipt. Find the entry of the receipt in BANK. If you need to refund a NNS buyer for a faulty item, find the cash remittance of your NNS proceeds. You can go back to previous Quarters by clicking on the double arrows at the top of the page or by clicking on the arrow next to a specific time period on the BRANCH page. When you have found the transfer or remittance, click on the (i) next to it. If a remittance contains more than one cheque, click again on the (i) next to the item you need to refund.

Now, you will see the details of the cheque/payment where the 'Receipt of' entry is underlined. Click on this underlined bit and you will come to the option to "Refund all or part of this item". Once you have declared the refund, this will appear in your TO PAY screen. You can go back to your open Quarter (click on the 🏠 button in the top panel of your page) and initiate the cheque payment of the refund.

## How to withdraw a float

If you need a float for one of your events, this needs to be requested ideally two weeks before the event. "Withdraw a float" is one of the Possible Actions on your BANK screen. Your specific event or activity for which the float is needed should show up in the drop-down list, otherwise you need to add it to the EVENTS or LOCAL ACTIVITIES page first.

Please make sure that you make the entry from the BANK screen, not PETTY CASH.

The requested float amount will be sent by BACS directly into the private account of any of the branch Payment Authorisers (see how to become a Payment Authoriser on page 10). They will then withdraw this and bring it to the sale. If you require a larger

amount, it may be advisable to contact the bank beforehand and advise them of the amounts and denominations you will need.

The BACS payments are currently processed once a week on a Friday. It will then take a few days for the money to arrive at the nominated account, so please allow at least 2 weeks for this process.

Once a float has been requested, it will automatically sit in your TO CHASE screen and await repayment as part of the cash proceeds. When it comes to banking the proceeds of your event, enter a cash remittance for the full amount that you bank and allocate to "float repayment". Your float will come up in the drop-down list and you can click on this. The remainder of the remittance can then be allocated as "proceeds".

## How to transfer money to another account

If you want to transfer money to NCT UK Office or Region, you need to contact Finance@nct.org.uk and they will do this for you from their end. You can enter the purpose of the transfer on the system yourself - for example a loan repayment, a donation to another branch, a share of a grant you have received - or this will be done by Intrabiz staff once the transfer has been made.

If you need to transfer money to another NCT branch (for example, a share of event proceeds or a payment for shared storage) please enter the purpose of the transfer and contact Intrabiz who will enter this transfer for you.

You can pay volunteers, suppliers and NNS sharers by BACS. See page 9.

If you have to refund money that has been transferred into your account from outside NCT, for example by an advertiser or attendee of an event, you don't currently have the option to pay this refund by transfer, even if the person happens to be one of your "BACS ready" volunteers or suppliers. Please issue a cheque for the refund.

# How to set up your EVENT

## o **Nearly New Sales**

If you have a Nearly New Sale Coordinator, please give them Intrabiz access for their role (see page 27). The Nearly New Sale Coordinator role has access to this User Manual which explains how to set up the event:

http://www.intrabiz.co.uk/nct/help/Intrabiz%20User%20Manual%20for%20NNS%20Coordinators.pdf

If you are setting up your sale yourself, the process is much the same. One difference is that as Treasurer/Deputy Treasurer you can see all event types and when you add a new event, you need to choose "Nearly New Sale" as Type.

When a Nearly New Sale Coordinator sets up a sale, they get the option to set the sale coordinator on the first set-up screen if your branch has more than one Coordinator. As treasurer, you need to set up the event first, then choose to "Modify the event details". Here, you can choose the name of the NNS Coordinator from a drop-down list (if your branch has more than one). If you have no named Coordinator, this field is missing and it will default to you.

For the rest of the set-up and all its details, please refer to the User Manual with the link above.

As branch treasurer/deputy treasurer, it will fall to you to oversee the whole event financially:

- ✓ You might need to provide a float (see page 13)
- ✓ You may need to pay for the venue hire, printing, rail hire/storage (see page 19) or volunteers' expenses like refreshments or postage (see page 18)
- ✓ You will need to make sure there are enough available funds in the BANK after the event to pay your sharers (if applicable)
- ✓ You may have to invoice event advertisers and make sure you receive payment, if this is not done as a "ticket type" of the event (see page 18)
- ✓ You will have to enter on the BANK screen the remittance of NNS cash and cheques that is paid into the bank account after the event (see page 4)
- ✓ You may need to deal with refunds to buyers (see page 12)

## o **Baby First Aid courses**

If you have a First Aid Coordinator, please give them Intrabiz access for their role (see [page 27](#)). The First Aid Coordinator role has access to this User Manual which explains how to set up the event:

[http://www.intrabiz.co.uk/nct/help/Intrabiz%20User%20Manual%20for%20First%20Aid%20Coordinators.pdf](http://www.intrabiz.co.uk/nct/help/Intrabiz%20User%20Manual%20for%20First%20Aid%20Coordinators.pdf)

If you are setting up your Baby First Aid course yourself, the process is much the same. One difference is that as Treasurer/Deputy Treasurer you can see all event types and when you add a new event, you need to choose "Baby First Aid Course" as Type.

When a First Aid Coordinator sets up a course, they get the option to set the course coordinator on the first set-up screen if your branch has more than one Coordinator. As treasurer, you need to set up the event first, then choose to "Modify the event details". Here, you can choose the name of the First Aid Coordinator from a drop-down list (if your branch has more than one). If you have no named Coordinator, this field is missing and it will default to you.

For the rest of the set-up and all its details, please refer to the User Manual with the link above.

As branch treasurer/deputy treasurer, it will fall to you to oversee the whole event financially:

✓ You may need to pay for the venue hire, refreshments etc (see [page 18](#) and [19](#))
✓ If your Baby First Aid courses are delivered by the Red Cross, the fees for this will be transferred out of the account automatically (up to a month after the event). If you have another provider you need to arrange payment for this yourselves in the branch.

## o **Other Fundraising Events**

Fundraising events organised by the branch that are not Nearly New Sales or Baby First Aid courses fall under the General Fundraising category. These can be Christmas or Summer Parties, Cheeky Monkey Tea Parties, a Big Push event, an evening Ball, a Baby Fair or Pamper Evening…

If you have a volunteer who takes on the organisation of such an event, make them General Event Coordinator on Intrabiz and give them Intrabiz access for this role (see page 27). The General Event Coordinator role has access to this User Manual which explains how to set up the event:

http://www.intrabiz.co.uk/nct/help/Intrabiz%20User%20Manual%20for%20General%20Event%20Coordinators.pdf

If you are setting up your event yourself, the process is much the same. One difference is that as Treasurer/Deputy Treasurer you can see all event types and when you add a new event, you need to choose the specific Type from the drop-down list. If you cannot see the type you require, choose the generic "Fundraising Event".

When a General Event Coordinator sets up an event, they get the option to set the event coordinator on the first set-up screen if your branch has more than one Coordinator. As treasurer, you need to set up the event first, then choose to "Modify the event details". Here, you can choose the name of the Coordinator from a drop-down list (if your branch has more than one). If you have no named Coordinator, this field is missing and the role will default to you.

For the rest of the set-up and all its details, please refer to the User Manual with the link above.

As branch treasurer/deputy treasurer, it will fall to you to oversee the whole event financially:

- ✓ You might need to provide a float (see page 13)
- ✓ You may need to pay for the venue hire, event advertising, printing (see page 19) or volunteers' expenses like refreshments, prizes, raffle tickets etc (see page 18)
- ✓ You may have to invoice event advertisers and make sure you receive payment, if this is not done as a "ticket type" of the event (see page 18)
- ✓ You will have to enter on the BANK screen the remittance of event proceeds (see page 4)

## How to set your official NCT email address

All communication from Intrabiz that relates to your Nearly New Sale, Baby First Aid course or other event, like the confirmation emails, emails to all helpers etc will come to and from the named event coordinator. NCT strongly encourages you to set up an "official" email address rather than using your volunteers' private contact details.
An email address in the format of "[*event name*].[*branch name*]@nct.org.uk" can be obtained from NCT IT department.

Once you know your branch email address, you then needs to enter this on Intrabiz on the BRANCH page ( ➤ Modify the branch details).

## How to invoice for event advertising

Trade tables, leaflets in bags, advertising space in the event programme can be sold by setting up a "ticket" for each under the event (for more information on this please see the specific event user manual in the links above, page 15 onwards). This has the advantage that it can be sold online and payment must be made at the point of booking – no unpaid invoices or chasing from your end.

If you need to issue invoices for this, go to INVOICES and add a new invoice. The Category is always "Advertising" and the Activity is the event.

Advertising as part of a fundraising event is not subject to VAT. Make sure you use the "Item is not subject to VAT" option in the VAT box.

The finished invoice can then be emailed to the advertiser or sent by post.

Some advertisers might pay for their leaflets or stalls in cash on the day of the event. In this case, you must make sure that you allocate part of the cash proceeds to "invoice payment" when you bank the money.

## How to enter an expense claim

All branch volunteers' expenses should be paid by BACS rather than by cheque. Please see the BACS payment page for further information.

Anything a branch volunteer buys or pays for on behalf of the branch should be submitted to you as expense claim. You can design your own form for this or download one from Babble https://babble.nct.org.uk/

Enter each claim you receive from a branch volunteer under EXPENSE CLAIMS. First, make sure that the person who is claiming is listed on your VOLUNTEERS page. When you allocate the claim, make sure to choose the *specific* activity that the expenditure was for. If you can't see the specific activity in the drop-down list, go back and enter it – either under EVENTS, PUBLICATIONS or LOCAL ACTIVITIES. (For the difference between an event and activity, please see page 20.) Now, go back to the expense claim that you started, click on the (i) next to it and "add items to this claim". You can bundle claims of the same kind together as one entry. For example, if you have three receipts for coffee from one shop, biscuits from another and milk from a third, all these can be added up and go under "refreshments". Once you are done with entering all items and you click on "Finish adding items" you will be taken to a page where you see the option to "Pay this expense claim now".  You could also click on TO PAY in your left hand panel in order to see the unpaid expense claim. All expense claims from volunteers should be paid by BACS.

**Please note:** The TO PAY and TO CHASE pages on Intrabiz are generated from the entries you make on the system. Please keep an eye on these to make sure that everything listed on here makes sense to you. If it doesn't, please contact Intrabiz for help.

Guide to entering expense claims and purchases

## How to enter a purchase

If you receive an invoice that you need to pay or if you have paid for anything directly and not through another branch volunteer, enter this under PURCHASES.

When you allocate a purchase, make sure to choose the *specific* activity in the "Activity" drop-down list. If you can't see the specific activity in the drop-down list, go back and enter it – either under EVENTS, PUBLICATIONS or LOCAL ACTIVITIES. Make sure to give it a clear, distinguishable name and – in the case of events and publications - a date within the Quarter in which it takes place/is published.  For the difference between an event and activity, please see page 20.

Once you have entered all items, click on "Finish adding items". You will be taken to a page where you see the option to "Pay for this purchase now".  You could also click

on TO PAY in your left hand panel in order to see the unpaid purchase. Now you can enter the details of the payment method, preferably BACS or 'cheque' or 'cash'.

**Please note**: NCT branches cannot claim back VAT which they have paid for goods and services. NCT UK Office still needs to see a record of the VAT you paid so that this can be recovered on national level, so please enter the separate "recoverable VAT" onto your claims and purchases, if the VAT is marked separately on your invoice.

**Please note:** The TO PAY and TO CHASE pages on Intrabiz are generated from the entries you make on the system. Please keep an eye on these to make sure that everything listed on here makes sense to you. If it doesn't, please contact Intrabiz for help.

## Guide to expense claim/purchase categories

When you enter an expense claim or purchase, most of the categories that you will need should be self-explanatory, like Photocopying, Postage, Printing, Refreshments and Venue Hire. If nothing quite seems to fit, Equipment & Services is the most generic one that fits all. If you are buying printing cartridges, don't beat yourself up about whether these are "stationary", "printing" or "equipment" – in the end, this doesn't really matter, more important is that it is allocated to the correct activity. This has to be the branch specific event, local activity or publication. If you cannot see the relevant activity in your drop-down list, you may have to add it first.

When deciding how to log things on Intrabiz, let your guiding thought be how you would like to see the activity in your end-of-year accounts.

## How to tell the difference between an EVENT and ACTIVITY

EVENTS have limited duration and are therefore linked to a specific date. This could be your Children's Christmas Party, Nearly New Sale, AGM, Cheeky Monkeys Tea Party etc. Events are accounted in the Quarter in which they are happening. But some activities, such as Coffee Groups, Bumps & Babies or Sling Hire are on-going and the accounting is "rolling" across Quarters. If you have such activities in your branch then click on LOCAL ACTIVITIES and add a local activity for each.

In some cases, it is not so clear-cut how an activity should be entered. For example, your branch produces a one-off branch leaflet. There are several options:

- If it is for general publicity and is distributed for free and no income is expected from it, like donations or advertising sold, all expenditure relating to this leaflet could be allocated to "general publicity" as activity and it would not have to be entered as a separate item at all.
- If, however, you would like to see how much the production and distribution of this leaflet costs the branch in the course of the year, enter it as PUBLICATION or LOCAL ACTIVITY and allocate all expenditure to this specific activity. It will then show up as separate item in your Committee/AMM Report [see also Understanding Accounts, page 32].
- If any advertising is sold for the leaflet or if you are giving the leaflet away against a donation or if you have received a grant/donation with the specific purpose to fund this branch leaflet, it needs to be listed as PUBLICATION so that all income as well as the expenditure can be allocated to it, advertising invoices can be allocated to it and spending for it can be allocated to your restricted reserve.

## How to change an allocation

The allocation of a purchase or expense claim that you have entered yourself can be modified at any point while you are still in the Quarter in which the purchase or claim had been entered. Go to the purchase or claim in question, click on the (i) next to it and then on the (i) next to the item that needs to be modified.

If you haven't paid for the purchase or claim yet, you will see the option to "Modify the item details". Here, you can change the Category, Activity or amount. Once an item has been paid, you will see the Possible Action to "Modify the item allocation". On the next screen you will see the option to choose a new Category and/or Activity. The amount can now no longer be changed.

Invoices can only be modified as long as they are "provisional" and have not yet been issued. Once you've issued an invoice and you notice a mistake, you need to cancel the invoice by declaring a refund of each invoice item and enter a new, correct one.

Details of events, publications or local activities can only be changed in the Quarter in which they have been entered. If you don't get the option to "modify the item details" but need to change something that has been entered in a previous Quarter, please contact us at Intrabiz.

## How to remove an entry

Expense claims and purchases can be removed until their payment has been fully processed. While a BACS payment still shows as 'pending' on the BANK screen, it can still be removed and then the item that was to be paid can be removed (or modified) also.

Remittances on the BANK screen can only be removed while they are still unreconciled. Once they have been reconciled, Intrabiz staff need to make any changes from our end.

Events, publications or local activities can only be removed in the Quarter in which they have been entered and if there hasn't been any financial activity relating to them.

## How to invoice for newsletter advertising

There is currently no specialised access for the role of newsletter advertising coordinators on Intrabiz. For the time being, these have to be given Intrabiz access as "deputy treasurers" so that they can issue their own invoices and keep an eye on payment.

It is *essential* that all advertising income that is received for your newsletter is entered as an invoice in the correct format on Intrabiz first. You must use Intrabiz to issue all your customer invoices. Instead of just recording the invoice details on Intrabiz after having created the invoice elsewhere, you need to prepare the invoice on Intrabiz, preview it and then issue it. The invoice numbers are generated automatically and the invoice date is always the date you issue the invoice. If you are able to obtain an email address for the customer the whole process is paperless as there is no requirement to print out the invoice at any stage. All money entered in BANK for it must then be allocated to "invoice payment".

There are three main reasons why invoices for newsletter advertising *must* be issued:

- Newsletter advertising is subject to VAT which must be noted separately and passed on to HM Revenue & Customs (via NCT UK Office) at the end of each Quarter. The VAT is due at the point of issue, not at the time of payment or the time to which it refers (= the time of newsletter publication).

- Income received for future newsletters, for example if an advertiser pays for a whole year of advertising in advance, has to be accounted as such so that it won't be subjected to the 70% Transfer of Funds payment to UK Office at the end of a Quarter when it will still be needed at a later date for paying printing costs etc.

- By allocating income – as well as expenditure - to each individual newsletter issue you can see whether each issue made a profit or loss and adjust your rates or costs, accordingly.

The first step is to enter all your newsletters for the whole year under PUBLICATIONS. Give them a name that is clear, unambiguous and easily recognisable in all drop-down lists (a list that will also contain your Nearly New Sales and other events) like "Newsletter Spring 2017" or "Newsletter Quarter 4 2016/17".  Make sure you date each newsletter in the correct Quarter. You don't need to get the exact date right, just the distribution across the Quarters and the whole financial year. You can also add those issues in the next financial year for which you will receive income in advance.

Once all your publications are on the system, you can enter your invoices on the INVOICES page.

Before starting to issue invoices please check that the invoice header details are correct. Instructions <u>page 25</u>.

Now you are ready to click on "Add a new invoice". The first thing to choose/enter is the customer. Some customers may already be on this list as the system saves each new customer you enter. Take a moment to see whether your advertiser is already there and try to avoid duplications.

The "Note" section under the customer field is for adding a note specific to that individual invoice, for example 'Payment required before dd/mm/yyyy' or a specific description of the invoice item, like "half page", "colour inside back page", "leaflet insert" etc. or any other comment you wish to add. You won't need to specify the issues covered by the invoice as this will become clear in the invoice itself.

The invoice numbers are generated automatically and the invoice date is always the date you issue the invoice. You cannot modify this yourself.

When you have entered your customer - and any note, if required - click on "Add this new invoice" and you will come to the allocation page where you need to list all invoice items. The Category is always "advertising". As Activity choose the *specific*

newsletter issue from the drop-down list. If the advert was for a one-off issue, you choose that issue. If your advertiser paid for an advert in multiple issues you need to split the total amount into portions for each issue.

For example: Your advertiser paid £90 plus 20% VAT = £90 + £18 = £108 for four newsletter issues. Regardless of how you have "sold" this to your advertiser, for example "buy three, get one free", you need to divide the total amount by four and enter four equal items onto your invoice, each allocated to "advertising" and then four different newsletter issues as Activity, "Newsletter Winter", "Newsletter Spring", "Newsletter Summer" and "Newsletter Autumn" or whatever you called them. You have three options: VAT is to be added to amount (this comes up as the default option), Amount includes VAT or Item is not subject to VAT. Following our example above, you can enter £22.50 (1/4 of £90) as Amount to each invoice item and have VAT added to this amount. The VAT will be calculated automatically as £4.50. If you enter this for four newsletter issues, the total will come to £108.

When you have added your one or multiple invoice item(s) to the invoice, you can "Finish adding items". If you find that you have made a mistake, you can always click on the (i) next to each item under the "Description" header and "Modify the item details". This takes you back to the allocation page. You can modify, add or remove items until you are happy with the result.

You can preview the invoice at any time using the 'View printable invoice' option. Your invoice will be marked as provisional until you have issued it. While it is provisional, you are still able to alter it.

When you are happy with the invoice, choose the 'Issue this invoice' option. If you have not yet entered a full address for the customer you will be prompted to complete it now. You will then be offered up to 2 options for how to issue the invoice - 'Email' or 'Post'. The email option is not offered if you have not entered an email address for the customer. If you select the 'Email' option then you are finished – the system will automatically send the invoice to the customer along with a copy to the invoice enquiries email shown on the invoice. If you select the 'Post' option then you are responsible for printing and posting the invoice promptly. If you wish to post a copy of the invoice at any time then the 'View printable invoice' remains available. You can also resend the invoice by email if you need to.

If you need to print the invoice you may need to alter your browser's page set-up to remove headers and footers etc. to make it print neatly.

Each invoice you issue will automatically be added to your TO CHASE screen.

Customers are encouraged to pay by bank transfer, the Branch bank account details are printed on the invoice together with a reference number that needs to be quoted by the customer.

Any payment by direct transfer will be entered automatically on your BANK screen a working day after it has been received. If advertisers do not use the correct reference with their payment (which still happens quite regularly) we will have no idea which branch a received transfer belongs to. Please keep an eye on the regular "Is this money for your branch?" emails that Intrabiz send out to check whether any of the listed amounts could be for you.

If you receive payment for newsletter advertising by cheque or cash, you need to pay this into the bank account yourself using a branch paying-in book. Please don't use a generic paying-in slip from the bank as we won't know which branch this money belongs to when it appears on the statement. On Intrabiz, enter this as remittance on the BANK page.  Allocate each cheque/cash amount to "invoice payment".  The category "advertising" will come up in the drop-down list – do not be tempted by this! It is always "invoice payment". This category will only appear when there is at least one outstanding invoice in your TO CHASE list.

If the amount you received doesn't match the amount entered on Intrabiz, find out why not.  Is the advertiser a charity with a "VAT free" certificate? If you decide that the Intrabiz entry is correct and the advertiser paid the wrong amount, you can part-allocate the payment to the invoice. If there is some money still outstanding, this will sit in your TO CHASE list until the full settlement arrives. If the customer has overpaid, allocate the overpayment as "donation". Then, declare a refund of this donation (you will see this option when you click on the underlined Donation bit next to "Receipt for"). This refund will then appear in your TO PAY and you can enter payment details back to the advertiser from there. Any refund will have to be paid by cheque, BACS payment will not be available even if the amount was received by transfer or if you have listed the supplier as BACS ready.

If the issued invoice was incorrect, you need to declare a refund on each invoice item and issue a new replacement invoice.

## How to modify the invoice header details

The header of any invoice you issue defaults to the named treasurer's details, but can be changed to the advertising co-ordinator or anyone you wish to have as your advertising customers' contact. You could even mix this according to who you wish to have as a contact for your advertisers, for example give the treasurer's address so

that cheques can be sent there, but the advertising coordinator's telephone number and email address for queries.

You can view and modify the current invoice header details by choosing the "Modify the invoice header information" option on the INVOICES screen. Here you can see the details as they are displayed now and you can modify them as necessary. These details will appear on all invoices. Please make sure a valid postcode is included in this header information.

## How to add and remove volunteers

As a treasurer or deputy treasurer you are the 'master' of the VOLUNTEERS page on Intrabiz. You can add or remove volunteers from this list, you can give Intrabiz access or remove it.

The volunteers list on Intrabiz is purely for practical Intrabiz purposes, only those volunteers need to be listed who need access to the system, claim expenses, are Payment Authorisers or who bank into the Central Account by direct transfer. You do not need a comprehensive list of all your committee members if they do not fit into one of those four criteria above.

To add a volunteer use the "Add a new volunteer" action at the top of the page. Fill in the form with as much information as you have. Intrabiz links to the NCT database and retrieves contact details of a volunteer from it. If you add your new volunteer and Intrabiz comes back with the message "No unique match could be found in the NCT contact database", the volunteer entry has not been recognised. This means, either they haven't yet registered or they have registered with different details. For example, the NCT database might have them with their maiden name instead of married name or a full first name instead of an abbreviated one (Rebecca vs Becky, Joanne vs Jo etc). In the first instance, you could try again to enter your volunteer with as much detail as possible (NCT number, postcode, email address) and also with different versions of their name.  If a volunteer is not found on the NCT database, they have to self-register or be registered there first, via Babble:

https://babble.nct.org.uk/~forms/2ndpart/Volunteer_Registration/

Please review your Intrabiz VOLUNTEERS list and keep it up-to-date. If there are people listed who you don't know, remove them.

# How to give people access to the Intrabiz system

In order to give access to the Intrabiz site you need to turn to the VOLUNTEERS page.

Only the person currently named as treasurer or deputy treasurer (or staff at Intrabiz) can enter onto and modify the VOLUNTEERS page. The Intrabiz VOLUNTEERS page is linked to the contact database at NCT UK Office. New volunteers need to be added with their full name and as much information as you have to identify them accurately: Their NCT number, home postcode, email address or telephone number. If a volunteer is not found on the NCT database, they have to self-register or be registered there first, via Babble:

https://babble.nct.org.uk/~forms/2ndpart/Volunteer_Registration/

Most NCT volunteers do not need to be NCT members, but they need to self-register the role they hold within the branch.

In order to give access to the system, the treasurer or deputy treasurer must click on the (i) next to the name of the volunteer and choose "Add another role". There are now six available roles: Deputy Treasurer, Viewer, PSA Link, First Aid Coordinator, NNS Coordinator and General Event Coordinator. A 'Viewer' has viewing access only whereas a 'Deputy Treasurer' can themselves enter data onto the site. For example, you branch chair/coordinator might like viewing access to the system to see what is going on, while your nominated deputy treasurer or your advertising coordinator needs to enter their own data. Every treasurer has to be set up as 'Deputy Treasurer' first, then the treasury is passed on to them in a second step (please see below). The PSA Link function is for the PSA Link role only and gives access to a completely separate part of the Intrabiz system, not the branch accounts.

The different events coordinator access points allow you to give Intrabiz access to your First Aid Coordinator, NNS Coordinator or Coordinator of any other fundraising event so that they can see and administer their own event, but not have access to the general accounts. They will see a User Manual for their own role under their log-in (see links above in the EVENTS section, page 15 onwards). If you as the treasurer also coordinate a First Aid Course, NNS or other fundraising event, please give yourself access to the specific role so that you can see and use the full functionality of that access point.

Please make sure that you use the official NCT email addresses (branch name + role, for example "NCT[branch].firstaid@gmail.com") for those volunteers whose email addresses are passed around for branch publicity reasons. For more details, please see the relevant section on page 18.

Once you have clicked "Go" next to "Add this new role", a username and password will be automatically generated for this person and sent to them by direct email. You will see their username underneath their email address, but need to do nothing else. They will have received their log-in details then.

In order to be set up as Treasurer, the person needs to be declared on the system as Deputy Treasurer first. When the person is ready to take over, click on the (i) next to their name and you will see the option to "Transfer [branch] treasury to this person". They will become the Treasurer and you will then remain as Deputy Treasurer. Your username and password will remain unchanged.

If you are the new treasurer, but still listed as Deputy, your old treasurer needs to make that change. If that is not possible, please contact us at Intrabiz.

**Please note**: People do not need Intrabiz access in order to be Payment Authorisers for BACS and cheque payments. They just need to be listed on the VOLUNTEERS page with a valid email address and must be registered on the NCT database with their correct branch role.

# How to enter and use Restricted Reserves

If you are in receipt of a grant or donation that was given for a particular purpose, you need to create a restricted reserve in RESTRICTED RESERVES in order to control its application and to ensure that it is handled correctly in the branch returns and the published accounts.

When you enter the receipt of the grant onto the system, allocate it to the category 'Grant'. Then, go to the restricted reserve you have created and select "Add funding". Tick the grant you have just received. The restricted reserve is now set up and you can allocate spending to it.

It is not usually allowed to restrict the profit from one of your events. However, in special circumstances and on request, NCT will allow you to restrict the profits of one extra-ordinary (out of your usual schedule) event. This will have to be arranged before the event takes place. Please contact NCT UK Office for details. The setting up of this restricted reserve has to be done by us at Intrabiz and does not follow the procedures above.

In order to show which expenditure is to be paid out of a restricted reserve, enter the expenditure as normal, as PURCHASE or EXPENSE CLAIM. Enter the payment method

for this purchase or claim, as usual. Now, go back to the restricted reserve and click on "Search for additional spending items". All expenditure added in the current Quarter will be listed and you can tick off those that need to come out of the restricted reserve.

Only expenses entered in the current Quarter are available to reduce restricted reserves. So before closing a Quarter consider each restricted reserve in turn. Has there been expenditure that is covered by the purpose of the restricted reserve? If so, use the "Search for additional spending items" to find and add them.

If you are a new treasurer and have "inherited" an old, unspent restricted reserve, please discuss this with your committee – don't just leave it sitting there. Some branches still have unspent restricted reserves in their accounts that have been given many years ago, but the purpose of the grant has since disappeared: Trainees have finished and moved on, Toddler Groups have been dissolved or branch leaflets long been printed and distributed. If this is your branch' situation, please discuss within the branch, possibly with the grant giver, and with NCT UK Office how else these funds could be spent.

# How to enter provisions

Under the ADJUSTMENTS tab in Intrabiz you have the option to add income or expenditure provisions for the current Quarter.

Most pre-paid income and accruals are dealt with automatically by the Intrabiz system, just by allocating everything to the correct dated event or activity. You only need to enter a provision at the end of the Quarter, if –

- You are expecting -or have already banked- income which relates to your current Quarter at a date after the end of this Quarter. For example, if you held a Nearly New Sale in March, but banked all or part of the proceeds in April, you need to enter an "income provision" for all funds banked or received after 31 March.
- You have expenditure outstanding for an activity in the current Quarter, but you have not yet received an invoice or expense claim for this and you don't know the exact amount. In this case, estimate the amount of the expenditure and add an "expenditure provision" for this. If you have the details of the expenditure, but you haven't paid for it by the end of the Quarter, you do not need to enter a provision. Just enter the expense claim or purchase, allocate it to the correct activity and leave it as unpaid in your TO PAY screen. This also applies to NNS sharers: As long as you enter all sales figures under the event

while the Quarter is still open, this will be accounted for correctly regardless of when they were paid.

You cannot make provisions for future activities.
You cannot keep money aside for future events or newsletters.
You can leave items unpaid at the end of a Quarter.

# How to close a Quarter

In order to keep your Intrabiz accounts up-to-date and move through the Financial Year, you need to work in Quarters and "close" each Quarter before you can move on to the next one.

Before a Quarter can be closed, the BANK needs to be reconciled. This is done by Intrabiz and it takes two weeks after the end of a Quarter to chase unclaimed and unallocated items on the statement and tie up all of those loose ends. This process ends on the 15$^{th}$ of the month following the end of Quarter and you can close your Quarter between then and the closing deadline of the last day of that month.
The Quarters of NCT's Financial Year run as follows:

Qtr 1 – 01 April to 30 June
Qtr 2 – 01 July to 30 September
Qtr 3 – 01 October to 31 December
Qtr 4 – 01 January to 31 March

Treasurers are advised to "close" the Quarter on Intrabiz within one month after the end of the period. For example, the deadline for closing Qtr 1 is the 31 July, so you will have between 15 and 31 July to do so.

In order to close, go to the BRANCH screen and choose "Close Qtr……" under the Possible Actions. On the next screen, you will see a checklist of things that need to be done before closing. Please read and follow this checklist. If you have problems with any of the steps, please contact Intrabiz for help. If all is ok, click "Go" next to the Close Quarter command.

# How to understand Quarterly Returns to NCT

As soon as you close a Quarter on the Intrabiz system, you will receive an automated email advising you of the Quarterly Returns due to be transferred to NCT UK Office. The Quarterly Returns currently consist of:

**Branch Transfer of Funds**

This is currently 70% of all net income (after expenses) from your Under Fives Guides and Newsletters, Postnatal support and Fundraising activities. Each of these activities is calculated separately. If your branch makes a loss in one of these, the Transfer of Funds for that activity will be £0. Loss-making activities will not be netted off against surplus making ones. This means for branch finances that the 30% which remain in the branch from the Fundraising activity may have to pay for the loss made in another activity, like Parent Support (your coffee groups or Bumps & Babies) or Newsletter.

Branch Transfer of Funds is calculated cumulatively over the whole of the financial year. This means, the income and expenditure is added up over the course of the year. The figures you will see in the Quarter 2 calculation are the sum of Quarter 1 and Quarter 2 income and expenditure. As all income and expenditure is added up over the year, the Transfer of Funds amount which you have paid/charged already, has to be deducted from this. Otherwise, you would be paying again and again for the same income. This is also the reason why you don't actually get money transferred back into the account if you are due a repayment. In the calculation there is a line 'Less credit from previous returns'. This means, that if you enter lots of income in one Quarter and all the expenditure for the event in the next, the total fundraising net amount will correct itself over time.

**Branch VAT**

This is the VAT which you have invoiced and received for advertising in your branch newsletter or Under Fives Guide or for sling hire. This is passed on to NCT and from there to HM Revenue & Customs. At present, VAT that is reclaimed by NCT head office is not passed back to branches, so your VAT received will not be netted off against VAT paid. You need to enter "recoverable VAT" to your expense claims or purchases for NCT head office use only.

You can see the calculation of all these Quarterly Returns for your branch at any time throughout the Quarter when you go to RETURNS on Intrabiz and click on the arrow next to each of the Returns.

If you want to have a closer look at the figures that generate your Transfer of Funds calculation, it is best to look at your Trial Balance (also under RETURNS). Here, you

can click on each underlined figure which will take you to all entries made relating to each category.

It is usually not quite as straight forward as looking at the income and expenditure that has been allocated to events and publications in the current financial year. Assets and liabilities from the previous year come into these figures, as well. This is income which you have received in the previous year for events/publications in the current year or income received in the current year which related to last year.

It takes a while to familiarise yourself with your Trial Balance if you are not used to reading accounts. Maybe you could click through the entries you want to check and do some subtracting and adding to see how the system arrived at the figures you see in the Transfer of Funds calculation.

For budget planning, the important thing to realise is that 70% of all net income will go to UKO and the branch will have to fund everything from only the remaining 30%. Loss made in one activity (for example, a Bumps & Babies group (postnatal support) or a newsletter) is not netted off against surplus made in another, so your 30% will have to fund everything in the branch that doesn't generate any funds. Also, VAT you take for newsletter advertising has to be passed on and is not part of your income. Keep this in mind when deciding on your advertising rates.

## How to read and present your accounts

As branch treasurer, you should give a short finance report to your branch committee at each committee meeting or at least once a Quarter. At the AMM (Annual Members Meeting), which usually takes place in April or May, you will have to present the branch accounts to all attendees and make them available to all your members.

On Intrabiz, all the information you need for this is found under the RETURNS tab. Here, you can see the Quarterly Returns that are due or have been passed on to NCT UK Office over the year as well as the (provisional) accounts for the financial year.

The Committee Report will give a general overview of the accounts to date. It lists the income and expenditure of your Core Activities and shows whether the branch made a surplus or deficit in each. It also lists each event, activity and newsletter issue from the current financial year individually with income and expenditure for each. Please note that the figures under the individual event, activity and newsletter will be the same as those under the EVENTS, ACTIVITIES and PUBLICATIONS tabs. However, adding all these will rarely correspond to the figures in the Core Activities table.

There are multiple reasons for this: It might be that the Core Activities will contain all entries that have been made on Intrabiz NOT allocated to a specific event or publication. Another reason could be that the Core Activities figures are taking into account all Assets and Liabilities from past years and the next. For example, if an old outstanding invoice has been written off in the current year or an expense claim paid that related to an activity in a previous Year, this will be reflected in the Core Activities, but not under any individual activities below.

The figure at the top of your Committee Report "The branch has generated …. for NCT this year" is calculated as follows:

The surplus/deficit made on the Core Activities (deficit will be shown in brackets) *plus*
The expenditure of your Restricted Reserves in the current year to date *plus*
The total of UK Office contributions made to date

Once you have closed Quarter 4 and the Year, you can go back to Q4 with the double arrows at the top of the page. The Committee Report will now be called AMM Report and can be printed out for the AMM. The Published Accounts are instantly available as PDF file. After closing Q4, these should be printed out and filed for future reference. It is no longer necessary to have your branch accounts certified.

In order to see more detailed information of how the individual figures in the Committee/AMM report came about, you can look at the Trial Balance. This will give you the full accounting story. Each underlined figure in the Trial Balance will take you to the relevant entries made on the system. The Assets and Liabilities columns will show you what income and expenditure has been pre-paid or is still due.

It is good practise to familiarise yourself with all the available accounting reports. The better you understand the way the information is presented, the easier it will be to enter data correctly and to spot entry mistakes that have occurred.

# How to write off

If you have any items in your TO PAY or TO CHASE that should not be there or that you know nothing about, please contact us at Intrabiz so that we can advise on each individual case.

If you would like to write off old items in your TO PAY or TO CHASE, this should be done only after discussion with your committee or someone from NCT or Intrabiz.

**To write off an invoice which you have given up chasing:**

When you go to the invoice in question and click on the (i) next to it in TO CHASE you will see the option to "Write off". This option should only be chosen, if you have made serious attempts to contact the advertiser to retrieve these funds, but to no avail. This "write off" is only to be used as last resort, when you are sure that money is still owed, but cannot be collected.

If an invoice needs to be removed from TO CHASE because of an entry error or because any of the invoice detail is wrong or because your advertiser has changed their mind, please **do not** use the "write off" option, but instead "refund" each invoice item, which removes the invoice. If need be, you can then start again with issuing a replacement invoice.

The VAT portion of any removed invoice will be credited to the VAT return of the current Quarter.

For any other item that is in your TO CHASE but is no longer being chased either declare a repayment of the item to remove it from the receipts awaited or remove a repayment that had been entered previously.

**Any item in your TO PAY** which does not actually need paying anymore can be paid by payment method "donation". However, a wrong item in your TO PAY could be a sign of an entry error. If in doubt, please contact support staff at Intrabiz to resolve this.