

Version: 6 FOI Status: Controlled	Derbyshire County Council Adult Social Care Amenity Funds at Adult Care Establishments	Originally Issued: July 2004 V6 Issued: July 2024 Review due: July 2026 Author: Quality and Compliance
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# Derbyshire County Council - Adult Social Care & Health

## Amenity Funds at Adult Care Establishments

### Version 6

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If you would like to make any comments, amendments, additions etc. please email [ASCH.AdultCare.Policy@derbyshire.gov.uk](mailto:ASCH.AdultCare.Policy@derbyshire.gov.uk)

## Introduction

Each establishment must have the facility of an amenity fund into which can be paid the proceeds from fund raising events and donations. In the case of legacies bequeathed for the specific benefit of residents, advice should always be sought from the service manager over the best method of dealing with this type of income, as these would normally be setup as Trust Funds and are therefore outside the scope of this guidance. Expenditure made from the amenity fund should always be for the direct benefit of residents or to enhance the facilities available at an establishment.

## Advisory Committees

1. Advice on the raising and spending of amenity fund money should ideally be vested in a small advisory committee set up for each amenity fund account. The committee must comprise of the unit manager and their deputy, plus an equal number of representative staff members. The committee should also include two resident representatives where possible and, if available, two independent persons from outside the establishment. However, it is recognized that this may not be possible in some of the smaller establishments. Please see [paragraph 5](#) on the process for authorising spend where no advisory committee exists.
2. The committee must meet at least quarterly to receive a full statement of income paid into, and expenditure made from, the amenity fund since the last meeting of the committee. These statements should be prepared by one of the senior members of staff on the committee and signed by the chair of the committee. An example of a quarterly statement is attached ([Appendix 1](#)).
3. One member of the committee should be nominated to keep brief notes of meetings, which will record all decisions taken.
4. Where possible, proposals for spending money must be considered by the advisory committee which will decide by simple majority vote. Where it is not possible to convene the advisory committee, the spending decision can be made by the unit manager but will need to be reported at the next committee meeting for retrospective approval. As the final accountability for the running of the fund rests with the unit manager (as the responsible officer of the council) they will have the power to veto committee recommendations. Decisions taken to incur expenditure in excess of £250 must be referred to the service manager for ratification.

In establishments where there is not an advisory committee, all spend must be authorised retrospectively by the relevant service manager on a quarterly basis and reviewed annually by the relevant group manager. The service manager is responsible for writing a letter to state that the amenity fund will be operated without a formal advisory committee where it has not been possible to form one.

5. An annual statement relating to the amenity fund, giving details of income, expenditure and the balances in cash and at the bank, must be presented to the committee as soon as possible after the 31 March each financial year. The annual statement will be prepared by an appointed person as designated by the committee. A copy should be forwarded to the service manager and further copies should be displayed on the notice boards at the establishment for the information of employees and residents.

An example of an annual statement is attached ([Appendix 2](#)) although a spreadsheet may be

used to record the information and to produce an annual statement. It is the service managers responsibility to check these figures, sign the statement and retain a copy on the establishment's file. Where the service manager has authorised the expenditure due to having no advisory committee the annual statement must be checked and signed off by the group manager. A copy of this statement must be retained.

### **Voluntary Organisations (e.g. League of Friends)**

Although the constitution of advisory committees allows for outside volunteers to be involved in amenity fund activities, a number of establishments do have allied organisations, such as leagues of friends, who are prepared to take on the role of independent fund raisers for establishments. Unit managers must ensure when the involvement of such an organisation is being planned, a copy of the proposed constitution is passed to the service manager for approval before clearance is given for the organisation to commence functioning.

### **Operation of Amenity Funds Accounts**

1. All amenity funds are to be operated through County Fund, with each establishment having a designated Statistical Internal Order (SIO) to identify all of their transactions within the Council financial system (currently SAP). A list of current Amenity Fund SIOs (which are 7-digit codes starting with VAX) is attached in [Appendix 6](#).
2. When recording transactions in the Imprest system or when banking income the code to use will be the establishment's unique SIO and the GL code 320100. Amenity fund spend can be either from cash within the Imprest system or by a debit card payment or cheque from the Imprest account.
3. An account book (example page attached as [Appendix 3](#)) recording all transactions affecting the fund should be kept by the staff operating the account and be balanced at the end of each quarter (i.e. 30 June, 30 September, 31 December, 31 March) to coincide with meetings of the advisory committee. The quarterly balance must include a reconciliation with SIO balance in SAP, which is signed by the staff involved to evidence completion. Staff who encounter difficulties in maintaining the records in the prescribed manner should seek advice at an early stage from Business Services at the area office.
4. Receipts from an official Derbyshire County Council (DCC) receipt book must be issued for *all* income received by the amenity fund. It is an audit requirement that receipts made out for indeterminate amounts of cash must be signed by two staff members to evidence that the amount collected is correct. Receipt books are available, in two sizes (50 or 400 receipts), from Corporate Services and Transformation General Office and should be ordered on the special requisition form for the supply of controlled stationery.
5. All expenditure made from the amenity fund should be covered by a paid invoice, receipt or voucher and these should be retained in a safe place at the establishment and be available for audit inspection at a later date. The expenditure vouchers should have the Imprest voucher number clearly written on them. Where an amount of money is taken from the fund to purchase items, a voucher should be prepared and held with the fund records until the items have been obtained. The receipts and any surplus cash should then be returned.
6. The income received from fund raising activities must always be checked and agreed at the

completion of the event by one of the account holders in the presence of an advisory committee member and, if possible, one other independent person. A detailed statement of each fund-raising event should be prepared and placed on the establishment's notice board. If the money is in cash and not of a high value, then the money should be placed in the Imprest cash tin and a negative cash item added into the Imprest system and coded to the establishment's SIO along with GL code 320100. If the money is substantial or in cheques, then this will need paying into County Fund (also coded to the SIO and 320100).

**7.** Wherever possible payments out of the amenity fund should be made by Imprest debit card thereby keeping cheque payments and cash payments to an absolute minimum.

**8.** Amenity funds are official county council funds and so approval is required before items of expenditure in excess of £250 are incurred. Requests for approval should be directed to the service manager using the special form for this purpose. An example of the approval form is attached ([Appendix 4](#)). Their decision should be noted on the form after which it should be returned to the establishment for retention.

**9.** Any commission received by the amenity fund on clothing sold to residents should be entered on an official receipt which should be signed by a representative of the company who supplied the goods.

**10.** When a one-off fund-raising activity takes place then the details of the income and expenditure should be recorded. An example of a fund-raising activity statement is attached ([Appendix 5](#)).

**11.** In certain circumstances it is possible to reclaim the VAT incurred on some expenditure. To meet the necessary criteria the goods being purchased *must* be destined to remain in the long-term possession of the establishment, e.g. items of furniture and equipment. The payment of VAT *cannot* be avoided where the purchase relates to items of a consumable or non-tangible nature, e.g. stationery, food, holidays, hire of transport or goods that are going to be resold to service users. Where it is possible to reclaim the VAT, when entering the spend on the Imprest system VAT Code '20% - Standard Rate' should be selected. If VAT is not reclaimable then VAT Code '0% - Outside Scope' should be selected.

**12.** When using a debit card please ensure that the 'Imprest Accounts Debit Card Policy and Declaration-DCC' guidance is followed. This guidance can be found on [EDRM](#).

Appendix 1 – Amenity Fund Account Quarterly Statement

Establishment:  
SIO:

Amenity Fund Account Quarterly Statement  
???? to ????

Income

Date	Detail	Amount
		£
		£
		£
	Total	£

Expenditure

Date	Detail	Amount
		£
		£
		£
	Total	£

Signed .....  
Date .....

**Appendix 2 - Amenity Fund Account Annual Statement**

Establishment:  
SIO:

**Amenity Fund Account Annual Statement**  
**????**

Balances at 31st March 20xx

Cash in Hand £	£
Balance at Bank £	£

Income details for period 1st April 20xx to 31st March 20xx

Expenditure details for the period 1st April 20xx to 31st March 20xx

Balances at 31st March 20xx

Balance as per SAP	£
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Service Manager

Signed .....

Date .....

<b>Appendix 3 - Account Book</b>
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Establishment:  
SIO:

**Account Book**

Date	Detail	Money In	Money Out	Balance	Checked
01/04/20xx	Opening Balance			£350.00	
22/04/20xx	Raffle	£100.00		£450.00	
25/05/20xx	Outing		£250.00	£200.00	

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Appendix 4 - Request for Spend in Excess of £250

Request for spend in excess of £250

Date:

Detail:

Expected Cost:

Requested By:

Comments:  
(Service Manager)

Approved By:  
(Service Manager)



<b>Appendix 5 - Fund Raising Statement</b>
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Establishment:  
SIO:

**Fund Raising  
Statement Event:**

Income

Date	Detail	Amount
		£
		£
		£
	Total	£

Expenditure

Date	Detail	Amount
		£
		£
		£
	Total	£

Total amount raised for Amenity Fund	£
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Signed .....  
Signed .....  
Date .....

## Appendix 6 – Amenity Fund SIOs

Code	Establishment
VAX1001	Ada Belfield Centre
VAX1002	Ambervale
VAX1003	Florence Shipley
VAX1004	Parkwood Centre
VAX1005	Rowthorne HOP
VAX2004	Grange HOP
VAX2005	New Bassett HOP
VAX2006	Shirevale Day Service
VAX2007	Thomas Colledge HOP
VAX3004	The Staveley Centre
VAX3005	Hasland Resource Centre
VAX3006	Victoria Street
VAX5001	Bennerley Residents Comfort Fund
VAX5002	Briar Close House
VAX5003	Lacemaker Court
VAX5004	Outlook Day Centre
VAX5005	Petersham Day Centre
VAX6001	Alderbrook Day Centre
VAX6002	Eccles Fold Day Centre
VAX6003	Jubilee Day Centre
VAX6004	Queens Court Day Centre
VAX6005	Thomas Fields CCC
VAX6006	Whitestones HOP
VAX6007	Meadow View CCC
VAX7001	Fabrick Day Centre
VAX8003	Castle Court
VAX8004	Oaklands Day Centre
VAX8005	Oaklands HOP
VAX8006	The Bungalow
VAX8007	The Leys

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## Approval and Authorisation History

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Name	Date
Authored by Graham Woodhouse    Head of Finance	March 2013
Approved by Assistant Director (Strategy and Commissioning)	March 2013
Authorised by Policy and Procedures Group	March 2013

### Change History

Version	Date	Name	Reason
Version 1	July 2004	Bill Smith	Original version
Version 2	March 2013	Graham Woodhouse	Full revision
Version 3	July 2016	Graham Woodhouse	Revision re Advisory Committee and preferred bank
Version 4	January 2018	Graham Woodhouse	Review
Version 5	March 2020	Toni Padley, Philip Spencer, Graham Woodhouse	Added details about operating without an advisory committee and guidance on using a debit card
Version 5a	May 2022	Toni Padley	Minor amendment to point 6 page 3
Version 6	July 2024	Graham Woodhouse	Move from individual bank accounts to SIOs