

Proposed changes to financial operations in the shop, coffee shop and associated operations.

Background

Following Charity commission guidelines, the Stewards wish to develop more clarity in the governance of the UCD shop, coffee shop and similar operations within UCD. The previous management sub –group, set up at the Millennium, had slowly ceased to operate so now seemed a good time to reassess the governance. In addition, individual accounts were prepared annually for the shop and coffee shop (separately), which made the overall operation of the church accounts less transparent so this seemed a good opportunity to combine all the accounts into one for accounting purposes.

United Church Coffee Shop

Function: To provide a friendly and safe environment with a listening ear for members of the community, including church members, by offering coffee, tea other beverages and snacks for sale in pleasant surroundings.

Operations: Depending on the availability of volunteers, the coffee shop will open several days a week, and on occasional Saturday mornings. The opening hours and days will be agreed between the day managers and the other volunteers. Each daily shift will be managed by one of the volunteers. Saturday morning openings will not clash with events in the hall selling coffee. The leaders of the daily groups will, jointly be responsible for coordinating the management of the coffee shop.

Consumables (tea, coffee, etc) for all UCD groups serving refreshments, including the coffee shop, will be shared. Items that can be bought in bulk will be purchased by a nominated person.

Responsibilities for Legally Enforceable Issues throughout UCD: Jointly with other kitchen users to main a good hygiene standard, aiming to get the highest star rating on the County Council system. The day manager(s) will maintain a rota of their volunteers stored under GDPR compliant conditions and comply with the Safeguarding procedures operating within the United Church.

Delegated Authority: The day managers have authority to pay small invoices out of income, whilst maintaining appropriate records.

Delegated Budget:

a) to day managers: Consumable replacement: **to a maximum of £2000 per annum**

One off purchases: **to a maximum of £100 per annum.**

Purchases above these amounts require the Stewards' approval.

b) to nominated bulk buyer for all tea, coffee, etc: to be determined. It will include some part of consumables (a) above, plus some from current spend by Wednesday morning coffee, Sunday morning coffee and other generic users.

Equipment: **seven sets- table, 4 chairs, glass table cover;**

United Church Shop

Function: To provide a selection of Christian and associated books, CDs, cards, gifts and fair trade goods for sale to the community. It also acts as a point of contact for information about the church and some local community organisations.

Operations: The shop aims to open on six mornings a week, Monday to Saturday, from 10am to 12.30pm, depending on the availability of volunteers. Opening days and times are set by agreement between the shop manager(s) and the volunteers.

Responsibilities for Legally Enforceable Issues throughout UCD: The shop manager(s) will maintain a rota of their volunteers stored under GDPR compliant conditions and comply with the Safeguarding procedures operating within the United Church.

Delegated Authority: To update and replenish stock to serve a wide range of tastes.

Delegated Budget: Consumable replacement: **to a maximum of £8,300 per annum.**

One off purchases: to a **maximum of £100 per annum**

Purchases above these amounts require the Stewards' approval.

Equipment: x **display cabinets? Till, two safes...**

Future Financial management

The admin officer will keep the books and pay invoices for the shop, coffee shop, consumables for the Wednesday market, Sunday morning coffee and other incidentals (estimated 30 minutes per week).

The current HSBC shop and coffee shop business accounts will be closed and a new account opened (at NatWest bank). The account would be overseen by the church treasurer but the Admin officer will be able to view transaction records and pay invoices (with relevant safeguards). S/he would also instigate a UCD credit card for use by authorised individuals to pay for some items. The church treasurer will identify what information s/he requires the admin officer to supply from these accounts and the frequency of data supply. Similarly the Admin officer will negotiate with the shop and coffee shop managers to identify what information they require from the accounts and organise the accounts accordingly. The business rates due to the church resulting from the presence of the shop will be paid from the new account.

The benefits and practicalities of purchasing a simple card reader for card payments for the shop and the church will be investigated.

The CoS is requested to approve the specifications for the shop and coffee shop and to approve the new financial arrangements.

If a credit card reader appears to be a sensible operational move, further approval of the Stewards will be sought to proceed with implementation of card payments.

Annex. Proposed budgets for 2021 (estimated from 2019 accounts with a mark down for Covid losses.

	Shop	Coffee Shop
Sales (Income)	12,000	8,000
Stock for resale / Purchase of foodstuffs *	8,300	2,000
Business rates	270	-
Minor equipment and materials *	100	100
Fixtures and fittings	500	500
Total Expenditure	9,170	2,600
Contribution to UCD core costs	2,830	5,400

* budgets delegated to Shop / Coffee Shop managers.