

New Dialogue Financial Responsibilities and Procedures

On 28 November, New Dialogue became the new home of Healthwatch Kingston upon Thames.

Since its creation, our organisation has been registered as the charitable company 'Healthwatch Kingston upon Thames', established to deliver the Healthwatch statutory service for the Royal Borough of Kingston upon Thames.

Following careful consideration, the Healthwatch Kingston Board agreed to change the charitable company name to 'New Dialogue'.

This change relates solely to our organisation's name. The legal entity remains the same, and there is no change to governance, staff, or the delivery of the Healthwatch Kingston upon Thames statutory service.

1. Scope (last updated 02.02.26)

These procedures apply to

Employees	X
Contractors	
Volunteers	X
Partners	
Suppliers	
Consultants	

Unless otherwise stated, these procedures are non-contractual, does not form part of any contract of employment, and may be adapted or amended at any time by the Board.

2. External Standards

[Charity Commission: Internal Financial Controls for Charities](#)

3. The Board's Responsibilities

The Board is responsible for:

- Approving the budget for each year of operation 1st April to 31st March
- Reviewing income and expenditure in comparison with the budget at least quarterly
- Approving any in-year revisions to the budget and any re-allocation of funds
- Ensuring sufficient funds are secured for the organisation to operate in accordance with the agreed budget
- Approving all funding applications and bids for contracts except that applications and bids under £5k may be approved by the Chair and Treasurer for subsequent report to the next board meeting
- Approving and signing funding contracts and terms and conditions
- Approving and signing staff contracts
- Approving the staff payroll arrangements
- Approving the Reserves Policy
- Ensuring adequate insurance cover
- Maintaining an up-to-date Risk Log
- Determining the banking arrangements
- Approving the list of cheque signatories
- Approving who is authorised to initiate and validate payments online
- Approving changes in jobs and salaries
- Approving any charges for services provided
- Approving any sale or other disposal of assets
- Approving any waiver of debts
- Approving the annual accounts
- Appointing an independent examiner annually

4. The Treasurer's Responsibilities

The Treasurer is responsible for:

- Developing a budget for each year, with the Chief Executive Officer, for approval by the Board
- Presenting financial reports to the Board at least quarterly
- Preparing annual accounts, with the Chief Executive Officer, for independent examination
- Presenting the annual accounts, with the Chief Executive Officer, to the Board

- Investigating on behalf of the Board any financial or administrative matter which may put the charity at risk.
- Reviewing the independent examiner's report and advising the Chief Executive Officer and the Board on any action to be taken
- Checking and approving re-imbursement claims, to be paid by petty cash, cheque, or BACS to the Chief Executive Officer. Such claims may also be checked and approved by the Chair.

5. The Chief Executive Officer's Responsibilities

The Chief Executive Officer is responsible for the following:

- Drafting the initial annual budget for each year, with the Treasurer
- Recording all financial transactions
- Liaising with the approved payroll service to ensure all relevant information and payments are made
- Undertaking monthly bank reconciliations
- Checking the cash flow, alerting the Treasurer to any concerns arising
- Preparing the annual accounts, for the Treasurer to review, for independent examination
- Presenting the annual accounts and the reports required by Companies House and the Charity Commission, with the Treasurer, to the Board
- Ensuring the cheque book is held in a safe place
- Checking all invoices and claims
- Ensuring the cheque book and the relevant invoice/claim are provided to the Board's appointed cheque or BACS signatories for payment
- Ensuring cheques are sent or given to the intended beneficiary
- Authorising petty cash payments under £50 to other members of staff and volunteers
- Checking and approving re-imbursement claims, to be paid by cheque or BACS, from all other staff
- Authorising and providing payments to volunteers that are funded through external funding arrangements

- Ensuring a register (inventory) of New Dialogue/Healthwatch Kingston equipment and furniture is maintained and that this inventory is reported to the Board annually.

6. Approval of the Budget

An income and expenditure budget will be approved by the Board before the commencement of each financial year, or – if necessary – at the first Board meeting in the financial year. If the Treasurer deems it necessary, the approved budget will be used to produce an annual cash-flow forecast for the year. The cash flow forecast will be updated during the year if and when the Treasurer or the Board considers this necessary.

Amendments to the budget may be made during the year by the Board.

7. Payment Authorisation

The Chief Executive Officer and the cheque / BACS signatories (one of whom may be the Chief Executive Officer except in the case of payments to be made to the Chief Executive Officer) must check that all proposed payments are valid and fit within the parameters of the expenditure budget approved by the Board.

Any proposed expenditure in excess of the agreed budget may only be authorised by the Treasurer after consideration of the implications. Any proposed payment that would result in the total expenditure budget being exceeded must be reported to the Board for approval.

8. Banking

The Board will determine the banking arrangements. The current arrangements are for New Dialogue to bank at the Metro Bank and to hold a current account with a cheque book and online banking facility.

9. Cheque Signatories / Online Payment Approval

All cheques must be signed by two signatories, as approved by the Board. Signatories must not sign cheques for which they are the beneficiary.

All online payments must be authorised by two people, as approved by the Board, i.e. “dual authorisation” is required.

10. Petty Cash

- A petty cash float of up to £90 will be maintained (if required)
- Petty cash may be used for the purchase of small items (up to £20 without pre-authorisation and up to £50 with the Chief Executive Officer’s pre-authorisation).
- Claims in excess of £50 must be paid by cheque or via bank transfer
- The petty cash tin must be kept in a locked drawer to which the Chief Executive Officer only has access
- All claimants must complete a claim form, attach receipts and sign the form
- On payment, the claimant will sign that they have received the money and the Chief Executive Officer will add the date paid
- Stamps up the value of £50 may be purchased through the petty cash system and must be kept in the petty cash tin
- When petty cash is running low, the Chief Executive Officer will ask the cheque signatories to sign a “Cash” cheque for an amount which will restore the amount available to £90

11. Incoming cheques and cash

Any cash received should be counted and verified by two members of staff. A receipt must be provided for any cash received.

Cash and cheques received must be paid into the bank by the Chief Executive Officer or the Treasurer.

12. Supporting Documents

None.