



DARTFORD HINDU MANDIR
Kent, United Kingdom
POLICIES AND PROCEDURES MANUAL
Company Number: 13344798

Financial Management & Controls
Document 10 of 15
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Section 10: Financial Management & Controls

10.1 Banking Controls

- Minimum two authorised signatories
- Dual approval for online payments
- Monthly reconciliation required

10.2 Cash Donation Controls

- **Dual-Control Counting:** All cash donations from the temple collection boxes (Trishna/Gullak) must be collected, counted, and signed off by at least two unrelated committee members before being deposited into the temple's UK bank account.

10.3 Gift Aid

DHM will comply with HMRC Gift Aid regulations. All eligible donations will be processed through the Gift Aid scheme, and appropriate records will be maintained for HMRC reporting.

10.4 Fee Structure and Invoicing

- **Fixed-Fee Classes:** Language, music, and dance classes operating on a fixed-fee model must be paid in advance per term or per block of weeks.
- **Digital-First Payments:** To ensure transparent accounting and reduce physical cash handling, payments should preferably be made via bank transfer, standing order, or an on-site card payment terminal.
- **Invoicing and Receipts:** A digital or physical receipt must be generated for every student fee transaction and logged directly into the temple's accounting software.

10.5 Free / Sponsored Sessions

- **Community Wellness:** Yoga and meditation classes designated as "Free" are open to the wider public regardless of financial means.
- **Funding Allocation:** The operational overheads for free community classes (e.g., hall heating, instructor insurance, lighting) will be subsidised directly by temple general donations, gift aid recovery, or corporate diaspora sponsorships.
- **Attendance Registers:** Instructors of both paid and free classes must maintain a precise weekly attendance register for fire safety tracking and insurance compliance.

End of Financial Management & Controls

Dartford Hindu Mandir, Kent