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**AUDIENCE**

All committee members and position holders.

This policy contains important information that affects the processes our members use.

## Business Operations

<p><b>4.1 Football Shop (Uniforms and Merchandise)</b></p>	<p>Prices of stock for resale, including uniforms and merchandise, shall be approved by a general meeting prior to the commencement of the season.</p> <p>Receipts, quoting the BBFC ABN, shall be provided for each sale of stock indicating:</p> <ul style="list-style-type: none"> <li>a) Date of receipt;</li> <li>b) Name of the person who paid;</li> <li>c) Item(s) sold;</li> <li>d) Price of item sold;</li> <li>e) The amount received.</li> </ul> <p>A summary stock sheet shall also be updated with the details of each item sold indicating:</p> <ul style="list-style-type: none"> <li>a) Type and size of item sold;</li> <li>b) Quantity sold;</li> </ul> <p>Items will not be provided on credit.</p> <p>All monies received from football shop sales shall be provided to the Treasurer by no later than Monday night and will be banked promptly by the Treasurer. The Treasurer will issue a handover receipt to the Merchandising Officer to clearly document the amount of money received. Both the Treasurer and the Merchandising Officer will initial this receipt.</p>
<p><b>4.2 Football Shop (Stock take)</b></p>	<p>A stock take of items held for sale shall be performed at the following times:</p> <ul style="list-style-type: none"> <li>a) Beginning of the season;</li> <li>b) End of the season but no later than 30 September.</li> </ul> <p>The Merchandising Officer, and at least one other person, normally the Assistant Merchandising Officer if practicable, shall perform the stock take, to ensure the accuracy of the stock take. The stock take shall provide the following information:</p> <ul style="list-style-type: none"> <li>a) description of item held;</li> <li>b) supplier of item;</li> <li>c) cost price of item;</li> <li>d) quantity per size on hand.</li> </ul> <p>The results of each stock take shall be provided to the Treasurer. This allows a proper assessment of the financial performance of the operation after taking into account stock on hand (i.e. current assets).</p>

#### **4.3 Second Hand Clothing Pool**

Second hand items can be sold on consignment on behalf of members of BBFC. The rate of commission retained on such sales will be agreed to by a general meeting prior to commencement of the season. The sale price shall be set by the owner of the items in agreement with the Merchandising Officer.

A register of all second hand items held for sale shall be maintained. This register will identify:

- a) date item received;
- b) nature of article;
- c) owner contact details of article;
- d) sale price of article;
- e) date item sold;
- f) commissions retained from sale;
- g) amount payable to owner;
- h) date paid to owner;
- i) signature of owner for cash payments received or Treasurer for cheque payments made.

Each item for sale shall be labeled (with a sticker) with the name of the owner and the sale price of the item.

This register shall be reconciled regularly (e.g. weekly) to sales made and cash payments made to owners of items. The total proceeds from sale shall be forwarded to the Treasurer for banking.

The Treasurer will sign the register as evidence of receipt of moneys and issue a handover receipt to the Merchandising Officer. Both the Treasurer and the Merchandising Officer will initial this receipt.

The balance of sales to be remitted to the owner shall be paid by cash from sales or by approved cheque in accordance with the general expenditure policies mentioned above. The date that the cash or cheque payment was made to the owner shall be recorded on the register.

#### **4.4 Canteen Operation (inc BBQ)**

Canteen prices shall be approved by a general meeting prior to commencement of the season.

All cash received from sale of goods shall be provided to the Treasurer by no later than Monday night and will be banked promptly by the Treasurer. The Treasurer will issue a handover receipt to the Catering Manager to clearly document the amount of cash received. Both the Treasurer and the Catering Manager will initial this receipt.

Goods will not be provided to any individual, group or business free of charge, by cheque or on credit.

Purchases shall only be made on approved BBFC accounts with the suppliers.

Purchases shall be paid for by approved cheque only through the Treasurer in accordance with the general expenditure policies mentioned above.

Not included in the above purchases are incidental items e.g. milk, eggs, gas etc that may be paid for out of the canteen petty cash float as required.

Cash sales shall not be used to purchase goods from suppliers. Canteen payments are generally made on receipt of invoices. Prior to payment, all invoices presented must be matched to actual records recorded in the Canteen Order Book held by the Catering Manager; ensuring evidence of goods received and agreed amounts to be paid.

<p><b>4.4 Canteen Operation con't</b></p>	<p>A copy of the order is attached to the invoice and then forwarded on to the Treasurer for payment.</p> <p>No personal purchases are to be made on the BBFC account even if those purchases are reimbursed.</p> <p>The Treasurer shall regularly analyse the canteen sales against purchases made allowing a proper assessment of the financial performance of the operation and the levels of stock being purchased.</p>
<p><b>4.5 Canteen (Stock takes)</b></p>	<p>A stock take of canteen equipment shall be performed at the following times:</p> <ul style="list-style-type: none"> <li>a) Beginning of the season;</li> <li>b) End of the season but no later than 30 September.</li> </ul> <p>A stock take of canteen merchandise shall be conducted at the end of each competition day during the season.</p> <p>The Catering Manager, and at least one other person, normally the Assistant Catering Manager if practicable, shall perform the stock take, to ensure accuracy of the stock take. The stock take shall provide the following information:</p> <ul style="list-style-type: none"> <li>a) date and day of stock take;</li> <li>b) list of items held;</li> <li>c) stock at the commencement of operation for the day;</li> <li>d) stock purchased;</li> <li>e) amount of stock sold;</li> <li>f) stock at the completion of operation for the day.</li> </ul> <p>The results of each stock take shall be kept by the Catering Manager and provided to the Treasurer at the end of the season's operation. This information will be held with all financial documentation in regards to canteen and BBQ operations.</p> <p>This allows a proper assessment of the financial performance of the operation after taking into account stock on hand (i.e. current assets).</p> <p>The records, books, stock take sheets and other documents of the canteen shall be open to inspection by a member of the club at any reasonable hour.</p>
<p><b>4.6 Canteen Equipment Register</b></p>	<p>A canteen equipment register using <a href="#">Form M – Equipment Register (Inventory List)</a> shall be maintained identifying all equipment held, such as food warmers, hot water urns, fridges etc.</p> <p>The Catering Manager, and at least one other person, normally the Assistant Catering Manager, if practicable, shall perform the equipment stock take, to ensure accuracy of the stock take. The equipment stock take shall provide the following information:</p> <ul style="list-style-type: none"> <li>a) description of item held;</li> <li>b) location of item;</li> <li>c) supplier of item;</li> <li>d) date of acquisition;</li> <li>e) cost price of item;</li> <li>f) quantity on hand.</li> </ul> <p>The condition of each item shall be documented on the inventory list as well.</p>

<p><b>4.7 Key Register</b></p>	<p>A register of all club keys shall be maintained indicating the:</p> <ul style="list-style-type: none"> <li>a) key number;</li> <li>b) access provided by the key/s (i.e. the specific area or cage accessible by the key/s);</li> <li>c) member issued with key/s;</li> <li>d) signature of the member and date the key/s was issued.</li> <li>e) signature of the member and secretary including date key/s were returned.</li> </ul> <p>Issuing and return details regarding club keys shall be completed by the club Secretary and detailed on <a href="#">Form L – Key Register (Sign Off Sheet)</a>.</p> <p>The Secretary shall hold the master set of keys providing access to all areas and cages. All keys shall be returned to the Club Secretary at the end of each time of use or by the end of the competition season or as near as possible to the seasons end.</p>
<p><b>4.8 Reference Codes</b></p>	<p>Nil.</p>