

Overview of Role

The Assistant Production Accountant works as part of the Production Accounting team. They assist the 1st Assistant Accountant or Production Accountant in various accounting tasks, such as bookkeeping, operating payroll, making payments, preparing financial statements, monitoring spending and maintaining financial records for a production.

Core Responsibilities:

These core responsibilities are provided as a guide and are not exhaustive. The exact responsibilities in a particular job will vary depending on the scale / budget band / genre of the production.

1. Prepare the Production's accounts

- ☐ Clarify your role, the outcomes and standards you are expected to work to at the start of projects
- ☐ Accurately record production expenditure assigned and correctly code all transactions
- ☐ Confirm that all expenditure is correctly allocated to the correct cost accounts
- ☐ Open credit accounts with suppliers and supply trading references
- ☐ Maintain a list of assets according to the protocols established for the production
- ☐ Check approval of invoices and matching of Purchase orders
- ☐ Identify if Purchase order and corresponding invoice match, are under or over and gain approval from HOD or Supervisor
- ☐ Prepare relevant accounts and reconciliations to allow the preparation of final accounts
- ☐ Conduct investigations into business transactions
- ☐ Comply with the organisation's policies, regulations, procedures, and timescales relating to final accounts
- ☐ Apply knowledge of the VAT return requirements of HMRC (and overseas VAT bodies) and build this into the requirements of accounting systems and procedures.
- ☐ Confirm the basis of the relationship between the organisation and HMRC
- ☐ Identify discrepancies and unusual features and either resolve, or refer them to the appropriate person
- ☐ Identify and trace material errors disclosed by the trial balance, and refer them to the appropriate supervisor

2. Process payments for the Production

- ☐ Set up automated payments: CHAPS, BACS, direct debits, standing orders, and international transfers
- ☐ Work within legal requirements relating to payments including crossings and endorsements
- ☐ Check suppliers' invoices and credit notes against delivery notes, ordering documentation and evidence that goods or services have been received.
- ☐ Calculate totals and balances on invoices and check against suppliers invoices
- ☐ Identify and deduct available discounts
- ☐ Use principles of double entry bookkeeping to fix Accounts Payable (AP) entries, payments, pro-forma entries, VAT suspense accounts, refunds, discounts
- ☐ Code and record entries in the appropriate ledger
- ☐ Identify discrepancies and either resolve them or refer to the appropriate person if outside your own authority
- ☐ Maintain good communications with suppliers regarding accounts
- ☐ Use Progress Reports / Travel Movement orders / Call sheets for tracking costs
- ☐ Calculate payments from relevant documentation
- ☐ Schedule payments and ensure they are authorised by the appropriate people and in order to gain optimum value from individual suppliers
- ☐ Refer queries to the appropriate person
- ☐ Maintain security and confidentiality according to organisational requirements
- ☐ Use the appropriate payment method in accordance with organisational procedures
- ☐ Make payments in accordance with organisational processes and timescales
- ☐ Enter payments into accounting records according to organisational procedures
- ☐ Follow organisational procedures for filing source information remittance advices and all payment related information

3. Operate payroll

- ☐ Accurately record all employee data that is required by statute and by the organisation
- ☐ Investigate and resolve any discrepancies in, or unusual features of, the employee data provided
- ☐ Correctly classify all employees and allocate them to the appropriate payroll and code
- ☐ Record working hours, rates, overtime and entitlements correctly for all employees

- Check all contractual entitlements for proper authorisation
- Follow Film Industry guidelines re Self -Employed / PAYE Status
- Comply with statutory timescales for submitting information on individuals
- Comply with legislation for payrolls including the Employment Rights Act 1996, Data Protection Act 1984, Asylum and Immigration Act 1996, PAYE regulations, working time regulations
- Follow the provisions of the regulations for: Statutory Maternity Pay, Statutory Sick Pay, Guarantee Payments
- Calculate the gross pay for individuals according to their contractual arrangements
- Calculate net pay and check net pay totals to ensure that the full range of applicable allowances and deductions has been made.
- Calculate aggregate amounts payable to external agencies in respect of statutory and voluntary deductions and reconcile them against control totals
- Reconcile actual payroll totals against authorised totals
- Calculate and nett off against payments due from the Contributions Agency in respect of statutory payments
- Reconcile total charges to organisational budgets and correctly code them for allocation
- Prepare records and reconcile them with timesheets and invoices
- Explain payroll information to employees as required
- Identify and resolve discrepancies, unusual features or queries without delay
- Seek assistance from relevant people where discrepancies, unusual features or queries cannot be resolved
- Promptly supply tax records or other relevant documentation to employees
- Follow safety and security procedures for handling payments at all times.
- Make payments, claims and returns within the required timescales
- Prepare relevant returns and documents and submit them on time to external agencies
- File information on payments in the relevant recording system
- Ensure Engagement Contracts are signed.
- Issue Contractual Notice Letters at the appropriate time
- Send all paperwork to the signatories and authorisations you require to make payments
- Prepare journals and send reports for approval

4. Use and maintain online accounting systems

- ☐ Request access to the various accounting software and apps for the production
- ☐ Follow filing and data entry procedures as described either on the production's manual, accounts memo or head of department recommendations
- ☐ Locate the required information within the online accounting system
- ☐ Seek advice where there are difficulties in obtaining the required information
- ☐ Obtain additional authorisation for sensitive or confidential information in accordance with the organisation's security
- ☐ Follow entry, distribution and filing system as requested
- ☐ Check information for its accuracy and completeness
- ☐ Store information in a format which helps others to access and use it
- ☐ Title spreadsheets, forms and reconciliations in a way which clearly defines its use and purpose
- ☐ Arrange the spreadsheets consistently with organisational conventions
- ☐ Check calculated values are correct when making changes to the inputs
- ☐ Use spreadsheets to carry out data modifications and to enter related formulas
- ☐ Keep confidential information secure and do not disclose to unauthorised people

5. Comply with production requirements for a safe and secure workplace

- ☐ Follow Health and Safety and Sustainability processes and procedures
- ☐ Clearly and accurately identify any significant hazards in the production environment and the risks they pose
- ☐ Provide staff with training, instructions and information which enable them to work safely in the production environment
- ☐ Act promptly and in accordance with organisational procedures to prevent injury and damage and to contain potential unsafe situations in the work area
- ☐ Contact people and services responsible for managing accidents and emergencies immediately these situations occur
- ☐ Comply with security procedures in the production environments in which you work
- ☐ Establish any security arrangements for your own area of operation
- ☐ Keep valuable items in locations that enable access but maintain their security
- ☐ Keep pilferage and external threats to a minimum by monitoring to identify potential breaches in security
- ☐ Act promptly to prevent problems when monitoring identifies potential security breaches

- Brief and update staff about security procedures and their individual responsibilities for maintaining security
- Identify breaches of security and deal with them promptly, legally and in accordance with requirements for the production environment
- Keep confidential information secure and do not disclose it to unauthorised people
- Comply with GDPR legislation and understand how it applies to own role

Role Specific Skills:

- Establish good relationships with Production and Accounts team members, offering assistance, to facilitate the successful completion of tasks
- Liaise with Production Team and other departments regarding spend monitoring
- Operate payroll and payment systems
- Prepare production accounts and financial records

Other / Transferable Skills:

- Communication: interpreting your team's requirements and communicating well with your colleagues
- Team-working: collaboration within own and other departments
- Networking: investing time in networking activities, building a network of business contacts and establishing rapport with others quickly and effectively
- Problem solving. Contingency planning and resolving issues with spending so that productions remain on schedule

Attributes:

- Resilience and enthusiasm: adapt positively to changing work priorities and patterns, ensuring deadlines continue to be met. Proactive and explores new ideas and creative ways of working which will enhance and deliver the best results for the production
- Productivity: organises and prioritises work effectively and achieves required results within deadlines. Demonstrates the drive and energy to get things done in pressurised situations and escalates appropriately when necessary
- Flexibility: willing to both listen and learn and to accept changing priorities and working requirements and has the flexibility to maintain high standards in a changing production environment
- Professional development: develop an ethos to learn and seek out learning and networking opportunities, identifying those that will be most beneficial.