

1. Introduction

- 1.1 The framework described here for funding and accounting for Club Activities applies to Local Groups and Interest Groups (referred to generically as "committees" throughout). The term "Treasurer" is intended to mean any member of a Committee appointed or elected to manage the finances of the Committee and its activities.
- 1.2 Where a Committee has Sub-Committees which operate their own accounts under the main committee's supervision, a member of the sub-committee should be appointed to manage the finances.
- 1.3 For the Club Leader, Deputy Leader and Club Treasurer, Vice Presidents, Club Management Group and Independent Council Members all financial transactions are carried out via the Member Communities Department, although Section 7, Personal Expense Claims, applies to everyone.
- 1.4 The roles and general responsibilities of Treasurers are set out below with guidance on the details of preparing accounts, budgets and other reports.

2. General principles

- 2.1 The budget allocated by the Club Council to each committee is an overriding constraint on expenditure by committees.
- 2.2 Committees have a wide discretion to use funds to provide a credible programme of events and benefits for members and to further the wider aims of the Association. These aims are to promote active participation in Boundless Community events and to encourage future leaders of the Club and the Association to emerge.
- 2.3 Personal expenditure is subject to specific limits (see Appendix A), to ensure a level playing field and to maximise scope for financing member benefits.
- 2.4 In the interests of accountability and auditability, all financial transactions must be recorded as described in Section 6

GUIDANCE FOR TREASURERS

3. General

This guidance will help you as a Boundless by CSMA Treasurer to complete the various tasks asked of you as the guardian of your committee's finances. The definition of the Treasurer's role and the framework within which you operate are set out earlier in this document.

3.1 The Role of the Treasurer

At their AGM, each Local Group or Interest Group appoints from among its members one person to take responsibility for financial matters affecting the committee's activities. This person's responsibilities are:

- With the committee's approval, to establish and amend mandates for operating bank accounts in the name of the Group according to requirements.
- To manage the funds authorised by the Club Council to be used for the Committee's activities and programmes and any additional monies received as income from these activities.

- To receive and check the bank statements and reconcile these with the Treasurer's own records.
 - To advise the group committee on the proper use of funds.
 - To assess forward requirements for funding based on planned activities and to make appropriate requests for imprests from the Member Communities Department.
 - To make (in accordance with the bank mandate) payment of sums authorised by the group
 - To render to Member Communities and copied to the Club Treasurer, at the end of each quarter of the financial year, financial accounts on their group activity in the prescribed form.
 - To make payment of funds (in accordance with the bank mandate) authorised by the group committee and in accordance with the guidance for allowable expenses and budgetary constraints.
 - To report to the members at the group AGM on the accounts of the past accounting year, and answer questions raised by them.
 - To prepare a budget for the following financial year in accordance with instructions issued by the Club Treasurer.
- 3.2 Blank versions of all the Excel Spreadsheets and Finance forms mentioned in this guide and copies of this Reference Manual can be downloaded from the Boundless Volunteer Hub.
<https://volunteerhub.boundless.co.uk/forms-and-information/menu>
 Individual log in details may be obtained from Member Communities.

Compliance

- 3.3 Treasurers are responsible for ensuring that accounts are rendered in the required form and on time to the next level in the accounting chain. Failure to do so may result in funding for the Committee concerned being suspended, until such time as the requirements are fulfilled to the satisfaction of the Club Treasurer. Before action is taken to suspend funding, the Club Treasurer will investigate the causes and consider what help can be given to resolve any problems. Any suspension of funding is subject to ratification by the Club Council at its next meeting.

4. Funding your Committee's activities

- 4.1 The funds you need to run your activities come from Imprests and Direct Income. Imprest is the term we use to describe the sums of money issued to Treasurers from central Boundless by CSMA funds, while Direct Income is the money you raise yourself. Imprests are the means by which your spending is controlled and it follows that the more Direct Income you raise the more you have to spend overall.
- 4.2 As Treasurer, you are responsible for assessing forward requirements for funding based on planned activities, and to make appropriate requests for imprests from the Member Communities Department normally on a quarterly basis.
- 4.3 All Treasurers should send their requests to the Member Communities Department (membercommunities@boundless.co.uk).
- 4.4 Treasurers should not retain more than 20% of their agreed annual budget within their bank account.

5. Banking

- 5.1 Bank accounts may be opened in the name of the committee at a convenient branch of any reputable bank. Before a bank will open a new account locally, they will normally want to see a copy of the committee's formal minuted resolution to open the account. Signatories will be asked to provide evidence of ID in accordance with the law.
- 5.2 Bank accounts should be in the name of "CSMA Ltd [Committee name]" and should be a normal current account.
- 5.3 Statements should be obtained from your bank at the end of each quarter. When received, the balance recorded by the bank at the end of the period should be reconciled.
- 5.4 As Treasurer, you are responsible for the custody of all money held on the committee's behalf. Bank accounts in the committee's name should always have the Treasurer as one signatory. Wherever possible, it is in the individuals' own interests, as well as those of security, to have a panel of 2 further signatories to the account. The additional signatories are decided by the committee, but would normally be other office-holders. Remember that any change of signatory has to be advised to the bank and this will normally take some time to arrange and entail going through ID checks.

Use of Internet Banking

- 5.5 The demand for the use of Internet or Telephone banking has grown and the guidance below should be followed in all cases. Although different banks' systems may vary in detail, internet-based systems that cannot satisfy the main requirements for security should NOT be used.
 - Internet and telephone systems must be protected by a password, number or other effective means of preventing unauthorised access to the bank account. It is advisable that this data should be changed at intervals, even when unauthorised access is not suspected.
 - The account **must** not be accessible at any one time by more than one person, who would normally be the elected Treasurer. If the Treasurer is not available to operate the account for a short period, payments should be made by cheque signed by two other signatories from the authorised panel. The committee may approve one of the authorised signatories to have viewing rights only on the account. Some banks offer dual authorisation for payments so check with your bank.
 - When there is a change of Treasurer, a change of security data must be made so that the new Treasurer is the only person with access to the account. The same applies if the Treasurer is expected to be unavailable for a prolonged period and a temporary replacement is appointed by the committee.
 - All persons having access to the account must ensure that their computers and broadband or telephone networks are effectively protected from viruses and other forms of unauthorised or fraudulent access, and must not allow their security data to be compromised by practices such as 'phishing', in which fraudulent attempts are made by email to persuade users to reveal security data. Emails requesting such data, or inviting the recipient to follow a website link, should never be responded to, however convincing they appear.
 - Bank records must be regularly checked to detect any unauthorised activity. If any is apparent, the bank and Member Communities manager must be informed immediately.

Use of cash cards

- 5.6 Where a cash card is issued for use with an account, both the card and the PIN required to

authorise withdrawals must be protected by the holder, who will normally be the Treasurer of the committee. The holder will be responsible for any unauthorised or fraudulent withdrawals made using the PIN.

- 5.7 On any change of Treasurer, the card must be surrendered to the new Treasurer and the PIN changed immediately so that the previous holder has no knowledge of the new PIN.
- 5.8 The loss of a cash card must be reported immediately on discovery to the issuing bank and the Member Communities manager.

6. Income and expenditure

- 6.1 All money received as imprests or direct income and all money paid out in relation to Boundless by CSMA activities must be brought to account in full, except as described in paragraph 6.4.
- 6.2 It is **not** acceptable to hold CSMA's or members' money outside the accounting system. However, special considerations apply in the case of charity or similar collections which are not paid into Boundless by CSMA accounts or held beyond the day of collection (see paragraph 6.13).
- 6.3 As a general rule, no member should be asked to make a cheque out to **a named individual** to participate in a Boundless by CSMA event. Cheques should always be made out to the committee responsible for the event.
- 6.4 Where money is collected from members and paid to a third party **to the same value and on the same day** as the collection (for example, entry fees for a bowling session), this does not need to be entered in the account.

Claims and invoices

- 6.5 The procedure for authorising claims for personal expenses is set out in paragraph 7. You should not pay any claims that have not been authorised by an appropriate person.
- 6.6 Invoices for goods and services bought from third party suppliers, maybe authorised by the Treasurer provided that they are relevant to an activity authorised by the committee, for instance the hire of a meeting room, and that the invoice is in CSMA's name. Otherwise all payments should be made against a personal expenses claim.

Capital expenditure

- 6.7 For Club purposes, capital expenditure is defined as the purchase of tangible items, which will be of use for more than 12 months. This would normally include: office machines, IT equipment and software, communications equipment, furniture, fixtures and fittings, vehicles, signage, shelters, course-building materials and similar items. Capital items are subject to a special purchase approval and recording process set out below. Replacement items are subject to the same approval process as if they were being bought for the first time.
- 6.8 Individual items costing up to £250 may be purchased by Committees without specific approval, subject only to the availability of funds in their budget.
- 6.9 All items with an individual value between £250 and £1,000, whether provided for in the budget or not, must be approved at a higher level in the management chain. In the case of Interest group committees, authority may be given by the Club Treasurer, who will also decide on the availability and source of the funds for the purchase.
- 6.10 Items with an individual value over £1,000 must be approved by the Club Council, on the recommendation of the Club Treasurer. Additionally, for individual purchases over £25,000, approval by the Association Board is required.

6.11 Expenditure commitments with a value of £5,000 or more, or expected to remain in force for more than one year, are subject to prior approval at senior level. Such purchases or commitments must be the subject of a written contract, which must be signed by a CSMA Director, who may be the Club Leader or Club Treasurer. Contracts which are not validly signed could expose the signatory to personal liability in the event of default or of a claim raised by another party to the contract. Any committee proposing expenditure of this order should consult at an early stage with the Club Leader or Club Treasurer to ensure smooth progress to completion.

Invoicing for direct income

6.12 If it is necessary to invoice a third party in relation to income due, for instance as commission, you should observe the following conditions.

- It must be clear that the invoice is from the Boundless by CSMA committee concerned and **not** CSMA Ltd. There should be no reference to CSMA Ltd, its postal or registered address, or its VAT number. The source address and address for payment should normally be the committee Treasurer.
- VAT should not be included, or mentioned, as the committee is not considered to be registered for VAT.
- Each invoice should be dated and have a unique reference number (invoice number).

Charity and similar collections

6.13 There are a number of possible ways in which groups may raise charity funds.

- **Collections made in the name of a specified charity, the whole amount of which is transferred immediately to the charity.** In these cases, there is no need to pay the money into a CSMA account, and the transactions should form no part of your accounting returns.
- **Collections made over a period of time, for one or more charities, and held before being distributed periodically.** These monies should be held in the committee's bank account under a separate 'charity' cost centre and an expenditure transaction entered when the donation is made. It is advised that all donations are made at least annually and a receipt of funds held for the Groups accounting records.
- **Member events held as part of a Boundless by CSMA programme but with a secondary purpose of raising funds for charity.** An example might be a Charity Barbecue, the charitable donation being the surplus raised by the event. In these cases, the whole of the income and expenditure for the event should be brought to account as for any other Boundless by CSMA event, and attendances counted in the performance measures. The payment of the donation to the charity will then form an item of expenditure in the account (category E).

Clearly, whichever set of circumstances apply, the organising committee is accountable to the members who contribute for the proper handling of the charitable donations, and all transactions should be fully and openly documented.

7. Personal Expense Claims

7.1 When planning any journey or absence from home on Boundless by CSMA business, members should always have the prior agreement of the relevant committee for reimbursement. The most cost-effective options for travel and overnight accommodation, providing best value for Boundless by CSMA should be chosen, while maintaining reasonable standards of comfort and convenience for the individual. The limits on expenses of various kinds are set out in Appendix A.

7.2 Personal expenses should be claimed using one of the following two forms:

- *Boundless by CSMA Personal Expenses Claim* -for general use, with supporting receipts.
- *Boundless by CSMA Expenses Claim (Multiple Claimants)* -This is for use for travelling and car parking claims only where all claimants are attending the same event.
<https://volunteerhub.boundless.co.uk/forms-and-information/menu>

A receipt or invoice alone is sufficient to substantiate a payment where it is in the name of CSMA itself, or the committee. Otherwise, a personal claim form is needed to authenticate the expenditure. All personal claims, other than for mileage, must be supported by receipts, so these should always be asked for when spending money which you intend to reclaim from Boundless by CSMA.

- 7.3 It is important that the reason for the claim should be stated clearly, as this will enable the authoriser to allocate the cost correctly to an Expenditure Category.
- 7.4 All claims must be authorised before payment. Normally, this will be done by the relevant Treasurer, but other officers may also do this. Claims must not, however, be authorised by the claimant personally. In the case of payments being made by internet banking to the authorised user personally, these must be authorised by another member of the panel of signatories. This may be by email and should be printed and filed with the original claim. In authorising a claim and allocating the category, the authoriser is expected to have verified that the reason for the claim is valid, and the expenditure is within limits and the relevant budget.
- 7.5 Council and Panel members above should use the Boundless by CSMA Personal Expenses Claim Form and send it directly to the Member Communities Department for authorisation and payment.
- 7.6 Claims should be made within one month of the expense being incurred wherever possible. They should not be allowed to accumulate unpaid, as this distorts the patterns of expenditure.

8. Accounting basics

The kind of accounting we use

- 8.1 The accounting system we use is an analysed income and expenditure account. Expenditure is analysed under column headings decided by committees for their own purposes, and the headings will normally be allocated to help the committee to keep track of what they spend money **on**.
- 8.2 In addition, a further level of analysis is given by the use of Expenditure Categories which provide a common basis to all Committees' for analysing what they spend money **for**. This analysis is entirely automatic, but depends on the Treasurer allocating the correct code at entry stage.

A = Administration (general costs such as meetings, Secretaries or Treasurers stationery, bank charges, etc..)

E = Event support (funds required for delivering events, such speaker costs, venue hire, refreshments, etc..)

P = Publicity (any items that advertise the Group such as posters or newspaper adverts; or keep members informed about the Group such as newsletters)

R / RV = Raffles (funds received/spent on group raffles),

RV = Recognising Volunteers (any funds received or spent on recognising volunteers that do not sit in the Events code)

I = Imprest (funds received from central Boundless resources)

- 8.3 The accounting year is January to December, divided into four quarterly accounting periods: January - March, April - June, July - September and October - December.

Value Added Tax (VAT)

- 8.4 Club groups and committees are regarded as independent of the main CSMA Ltd VAT registration and none are at present required to account for VAT on their trading.

Entering data

- 8.5 Data relating to each transaction is entered in the Excel spreadsheet *QBA Template 20xx* <https://volunteerhub.boundless.co.uk/forms-and-information/menu>

Balancing an account

- 8.6 The balance at start and end of period includes all bank accounts operated in the name of the committee and all cash held.

- 8.7 An account is in balance if:

[the balance at the start of the period + all income in the period]
is equal to
[all expenditure in the period + the balance at the end]

This may seem obvious, but it is important, because an account which is not in balance contains errors, which must be corrected.

Reconciling with the bank statement

- 8.8 This is another important reality check on your accounts, and means nothing more than explaining differences between your accounting records and the bank's. You record a payment from the bank account when you issue a cheque, but it may be some time before it appears in the statement, maybe because the payee has delayed paying it in, or simply because cheques take a few days to clear. Similar timing differences may apply to cheques you receive and pay into your account later.
- 8.9 A bank reconciliation should entail checking the statement entries against your record of bank transactions and identifying the differences. Bear in mind that cash paid into or withdrawn from your bank, and sums transferred between bank accounts, will not appear as income or expenditure items in your account, but must be taken account of in the reconciliation. Always check your statement against your BACS, cheque and deposit records and not just your account entries.
- 8.10 Entries in your records but not the Bank's will probably just be timing differences and can just be noted to match up with the next statement. Entries in the bank's statements which you don't recognise - or show a different amount from your records - need to be investigated. If they turn out to be your errors, your account will need to be corrected. If the bank has made an error, you should ask them to rectify it, and note the fact in your reconciliation. At the end of the process, the bank balance carried forward at the end of the period which balances your account should be the same as the bank statement, plus or minus any timing differences, however, the amount you show in the account should be your balance (the book balance) and not the bank's.

Electronic spreadsheets

- 8.11 The electronic accounts formats used by Boundless by CSMA are common to all committees managing their own funds.
- 8.12 The spreadsheets are password-protected to prevent the structures of the models being accidentally altered. This means that you can only enter data in the cells intended for it, and certain functions, such as adding, hiding or deleting rows and columns are not available to you. If this causes real difficulty, please consult Member Communities at Brighton.

Other accounting records

8.13 Apart from the QBA, the accounting records of a committee include all the supporting documents which will mostly be in paper form. Invoices, receipts, expense claims and bank statements should be sent quarterly with a copy of the QBA to Member Communities and copied to the Club Treasurer for audit and other purposes. Scanned copies of the documents sent electronically are acceptable.

9. Completing the Quarterly Base Account (QBA)

General

9.1 The QBA is the form of account used to record transactions at the point of occurrence, that is to say, the basic record of a transaction. The QBA workbook contains five worksheets: one for each quarter of the year, and the fifth a running cumulative summary of the totals for the year.

<https://volunteerhub.boundless.co.uk/forms-and-information/menu>

An example of a worked spreadsheet is shown in Appendix B

Before any data is entered it is advisable to save the blank workbook with an appropriate filename which uniquely identifies it, for example *QBA South Norfolk Group 2019*.

9.2 The boxes at the top of the form should be completed with details of the committee, the accounting period and the Treasurer's contact details. These details are repeated automatically throughout the other sheets, but you can amend them on each sheet if necessary.

Transaction panels

9.3 Below the identification details are the transaction panels. On the left hand side are the Income columns, comprising:

- Date of transaction
- Details
- [Expenditure] Category (see paragraph 8.2)
- Amount
- Paid into Bank

The first item on the Income side is always the total of bank and cash balances brought forward from the previous accounting period. Except in Quarter 1, where you should enter the balance brought forward from the previous 31 December, the figure is picked up automatically from the closing balance of the previous quarter.

On the right hand side are the Expenditure columns, comprising:

- Date of transaction
- Voucher No [Number vouchers in consecutive order starting from 1 at the beginning of each year, matching the number written on the document(s) supporting the payment (claim, invoice, etc)]
- Details
- [Expenditure] Category (see paragraph 8.2)
- A series of analysis columns with blank headings.
- A cross-total of all columns, calculated automatically.
- BACS or Cheque payment

9.4 The columns with blank headings are intended to give an analysis of expenditure which is useful to you and your committee in managing their funds and forecasting future requirements. Examples include room hire, travelling, telecommunications, social events. They can be adapted to suit local needs, but once chosen it is advisable to retain the same analysis throughout the year. The remaining column headings cannot be changed.

The *Total* column must equal the amount paid.

All income and expenditure columns are totalled automatically at the foot.

- 9.5 Though a transaction line can be analysed by any number of expenditure column headings, it must not contain more than one Expenditure Category. If a claim or payment relates to more than one Category, it must be split over the appropriate number of lines.

Balancing the account

- 9.6 To balance the account, you need to enter below the Expenditure Total column, the closing balance of your bank account and any cash in hand. This will complete the Balancing Total on the expenditure side, which must match the Balancing Total on the income side.
- 9.7 The two Checksums below the Balancing Total give warning of an imbalance on the account. Both values should be zero. If the *Checksum Accounts* is NOT zero, it indicates that there is an error in the accounting data entered, which you must then investigate and correct. Either individual transactions, or the opening/closing balance may be in error.
- 9.8 If the *Checksum Categories* is NOT zero, it indicates that there is an error in the Category Codes, either a missing code or an invalid one, and the Auto-summary will not balance. This too must be found and corrected.

Event accounts

- 9.9 Where an event account has been prepared it is unnecessary to repeat all the detail in the Quarterly Base Account. Single-line entries summarising the income and expenditure separately are all that is needed in the QBA, with a copy of the event account referenced as the voucher, and with the receipts and claims supporting the expenditure bundled together and attached to it. Please note that it is not acceptable to show only the net surplus or deficit on the event on one side of the account.

Cumulative summary

- 9.10 The Cumulative Summary sheet is fully automatic and does not require opening and closing balances to be entered. However, the balance can be checked by adding the Q1 opening balance to the income total and the latest closing balance to the expenditure total.

Signing off

- 9.11 An A4 size copy of the QBA should be printed and signed by the Treasurer as a true record of transactions and balance in hand.

10. The Accountability Network

Accounting to your members

- 10.1 Group Treasurers will normally be required by their rules to give an account of their financial stewardship of Group funds to their members at their Annual General Meeting. The Excel accounting formats are not very well suited to this requirement and a simpler form of account will often be appropriate. There is no prescribed form for this, but a typical layout is illustrated at Appendix C.

Accounting to your own Committee

- 10.2 Part of your responsibilities as Treasurer is to report to all meetings of your committee and explain the financial outcomes of individual events and the financial position generally.

Memorandum accounts for events

- 10.3 In some cases, committees may wish to monitor the financial outcome of a single event, especially if they have decided to subsidise it, or it is an important part of the programme. In others, there may be a requirement for the Special Interest Group responsible for an activity to monitor the nation-wide effects of those activities. For instance, Marshals in charge of Caravan Rallies organised by Groups, are required to send an account of each rally to the Camping and Caravanning Committee. In these cases a separate memorandum account for the event can be produced to summarise the transactions and the outcome. (Appendix D)

The Accounting Chain

- 10.4 The accounts you produce are part of a system of reporting which produces consolidations at each level of management of the Club. The Club Council needs to see the overall picture for Group and Special Interest activities. The system is designed to allow this to be done in a standard form, with the minimum of reworking of the data.
- 10.5 All committees have an individual QBA, which are passed to Boundless by CSMA Finance Department for review and consolidation. As each quarter's account is completed, the entire file should be sent forward, not just the sheet for the quarter of account. It is not necessary to rename the file each quarter. All QBA should be completed by the 14th of the month following the end of the quarter.
- 10.6 At the same time, all supporting documentation (receipts, claims, invoices and bank statements), together with a signed copy of the QBA for identification, should be sent to:

**Member Communities Department, Boundless by CSMA, Britannia House, 21 Station Street,
Brighton, East Sussex BN1 4DE**

Or

Scanned and emailed to: membercommunities@boundless.co.uk and copied to Club Treasurer

Audit & Review

- 10.7 All accounts sent to the Member Communities Department will be examined to ensure that they meet the standards laid down by the Club Council, that the sums paid are allowable and will refer back to the Treasurer concerned any items which do not meet these requirements. Corrected accounts may be required or sums paid without justification to be refunded. It is therefore in the interests of all Treasurers to monitor compliance with standards at the time of payment, and to question any claims which do not meet them.
- 10.8 The Club Treasurer has the authority to examine electronic files and the account paperwork deposited with the Finance Department.
- 10.9 All Treasurers should be aware that failure to render accounts in the required form and timescale, without reasonable cause, may result in the suspension of funding for their committee.

11. Budgeting

- 11.1 Financial budgeting is not simply the setting of limits on expenditure for a given year, based on historic records. It is part of an integrated process of strategic and operational planning, which is essential to securing the on-going funding of Club Activities. In compiling a budget it is necessary to consider at least the outline of an activity programme for the year in question, which includes a

series of realistic targets or ambitions. Costs of implementing these plans can then be estimated, using past records of expenditure as a guide, to arrive at a bid for future funding, soundly based on clear intentions.

- 11.2 The bids at base level are subject to scrutiny and prioritisation to arrive at a consolidated budget bid for the Club as a whole, which is then submitted to the Association Board. In considering the Club's needs for funds, the Association Board will take account not just of the Club's aspirations, but its ability to deliver value for money and to further the aims of the Association. The Association Board will also, of course, take account of the affordability of the Club's plans in the context of the surplus generated by CSMA's commercial activity.
- 11.3 Instructions and guidance for constructing budget bids for the following year will be issued by the Club Treasurer in the summer, and bids will be expected to be submitted for scrutiny within the timescale provided.

If you need help or advice with any aspect of the accounting process please contact member communities dept:

phone 01273 744785

or

e-mail: membercommunities@boundless.co.uk

ALLOWABLE EXPENSES FOR BOUNDLESS BY CSMA COMMITTEES

Purpose	Eligibility	Expenses allowable	Limits and conditions						
<p>Travel to committee and sub-committee meetings</p>	<p>All members with a right to attend, and others invited as observers by the relevant committee</p>	<p>Vehicle mileage</p> <p>Passenger mileage allowance</p> <p>Vehicle parking</p> <p>Bus and train fares</p> <p>Taxi Fares</p> <p>Train sleeping accommodation</p> <p>Air fares</p> <p>Meals</p>	<p>35p per mile (including electric cars) <i>(from January 2023)</i></p> <p>3p per mile per passenger (Eligible claimants only)</p> <p>Reasonable costs where vehicle use is essential. Parking fines or excess charges will not be reimbursed.</p> <p>Standard class only. The cost of a one-year discount rail card can be allowed where the annual savings exceed the cost of the card.</p> <p>Where essential and subject to receipt</p> <p>When distance and timing of travel necessitates its use.</p> <p>When distance and timing of travel necessitates, provided the cost is less than the cost of land travel, plus essential overnight accommodation.</p> <p>For an absence from home of between 5 and 10 hours: one single-course meal and one snack up to a total value of £20, with supporting receipts.</p> <p>For an absence from home of over 10 hours and for an overnight absence: one 3-course main meal and two snack meals up to a total value of £38 <i>(from January 2023)</i>, with supporting receipts. Allowances for individual meals and one drink are:</p> <table style="margin-left: 20px;"> <tr> <td>Snack & drink allowance</td> <td style="text-align: right;">£ 8.00</td> </tr> <tr> <td>Single course meal</td> <td style="text-align: right;">£18.00</td> </tr> <tr> <td>Two-course meal</td> <td style="text-align: right;">£25.00</td> </tr> </table> <p>Refreshments provided at committee meetings at Boundless by CSMA's expense, and collective meals taken before or after the meeting, should not cost more than the aggregate amount which would be claimable by the participants individually. Collective claims should identify the occasion and the names of</p>	Snack & drink allowance	£ 8.00	Single course meal	£18.00	Two-course meal	£25.00
Snack & drink allowance	£ 8.00								
Single course meal	£18.00								
Two-course meal	£25.00								

Purpose	Eligibility	Expenses allowable	Limits and conditions
Travel to committee and sub-committee meetings (continued)	All members with a right to attend and others invited as observers by the relevant committee	Overnight accommodation Where required prior authorization should be obtained from the Member Communities Team or the Club Treasurer.	Hotel accommodation to include breakfast, up to £150 in London and £100 per night elsewhere, with supporting receipts. However, in exceptional circumstances a higher rate may be approved by the Member Communities Department or the Club Treasurer, if justified and authorised in advance.
Travel to attend in an official capacity: relevant trade exhibitions; regulatory or co-ordinating bodies; other CSMA business meetings	Members of the Club Council Interest Group Committee and nominated representatives	Travel and other expenses as defined above	Subject to the approval of the responsible Committee or with agreement of Club Council.
Committee administration	All Committees and sub-committees	Committee room hire Telephone calls Postage Stationery, printing and photocopying	Rooms available for commercial hire only Call charges related to CSMA business subject to maximum of £10 per quarter where itemized billing is not available and a pre-paid package applies. Where electronic communication is not possible.
		IT connection and equipment	There are no allowances for IT connections or additional equipment unless in exceptional circumstances authorised by the Club Treasurer

Purpose	Eligibility	Expenses allowable	Limits and conditions
Planning & attending Club events	Organisers and hosts authorised by the relevant Committee	Travel and meals Telephone calls Postage Stationery, printing and photocopying relating to the event	Reasonable costs, within the above limits, relating to reconnaissance, planning and running events, or developing member benefits, e.g. C&C site inspections where incurred costs should be built into the event budget. At the discretion of the relevant committee these may include the cost of attending the event, if this is key to the event's success and provided the cost is also included in the events budget. Costs of overnight accommodation would not normally be allowed.
Supporting Club Events	Groups Committees and sub-committees	Accommodation and activity space. (Includes hotels, meeting rooms, halls, motor sport and C&C rally sites)	Reasonable costs, as approved by the relevant committee
		Prizes, certificates, trophies and related costs, e.g. engraving	
		Entertainment at Club Nights and social events including hiring guest speakers, entertainers, musicians and the like.	
Supporting Club Events	Groups Committees and sub-committees	Newsletters and direct mailings in local areas.	Subsidies are not permissible however maybe given approval if sought in advance from Member Communities Team or Club Treasurer where there may be a possibility to cover against potential loss. No gratuity should be paid from Club funds. If considered appropriate should be borne by benefiting members and guests.
		Subsidies	
		Gratuities	
Supporting Club Events	Groups Committees and sub-committees	Press advertising.	National and local regulating or coordinating bodies
		Interest Group Committees	
Supporting Club Events	Groups Committees and sub-committees	License's and affiliations	Maximum of £50 p.a. for "Member of the Year" and similar awards Reasonable costs for refreshments at the Group AGM
		Groups	
Supporting Club Events	Groups Committees and sub-committees	Incentives to attendance	Maximum of £50 p.a. for "Member of the Year" and similar awards Reasonable costs for refreshments at the Group AGM
		Groups	

Hospitality	Members of the Club Council	Meals, snacks and drinks	Where in their judgment it will serve to further the interests of Boundless by CSMA. Claims for such expenditure should be authorised by an Officer of the Club (Leader, Deputy Leader and Treasurer) separately from any other expenditure and should be paid exclusively through the Member Communities Department.
	Club Leader, Club Deputy Leader and Club Treasurer Interest Group Committee Leaders	Meals, snacks and drinks	In dealings with external contacts, when reciprocation of hospitality is appropriate. A limit of £25 on any one occasion
	Any Committee member	Meals, snacks and drinks	While representing Boundless by CSMA at a member event and for the purpose of avoiding damage to Boundless by CSMA's interests or reputation. A limit of £25 on any one occasion
Volunteer Recognition	All qualifying positions	Annual reward	A payment to facilitate a Group recognition event or the provision of shopping vouchers may be paid only by the Member Communities Team. No payments may be made from Committee funds.
Capital expenditure	All Committees and Panels	Non-IT equipment for administrative purposes, and for supporting events	Individual items costing up to £250
		IT equipment (computers hardware, software and ancillary equipment)	In accordance with section 7 of the Finance and Accounting Section of the Club Handbook.

APPENDIX B
cont'd

AUTO-SUMMARY	Quarter	Year
Any Group	1	2008
Balance brought forward		494.29
Income		
Administration		0.00
Events		733.50
Publicity		50.00
Imprests received		200.00
Total income		983.50
Expenditure		
Administration		106.85
Events		892.64
Publicity		65.00
Imprests issued		0.00
Total expenditure		1,064.49
Balance carried forward		413.30
Net external costs		
Administration		106.85
Events		159.14
Publicity		15.00
Total external costs		280.99

CSMA ANY COMMITTEE example

Income and Expenditure Account for the Year Ended 31 December 2019

	£	£	£
Balance brought forward from 2018			573.75
<i>Income</i>			
Imprests		1,000.00	
Direct income:			
Entry fees for events	500.00		
Raffles	62.00		
Coach trip to Silverstone	<u>1,234.00</u>	<u>1,796.00</u>	
Total income			<u>2,796.00</u>
<i>Less expenditure</i>			
<i>Committee costs:</i>			
Room hire	60.00		
Travelling	125.33		
Meals and accommodation	35.89		
Telephone and broadband	250.00		
Computer supplies	55.99		
Newsletter printing and postage	<u>147.54</u>	674.75	
<i>Event costs:</i>			
Room hire	600.00		
Speakers	245.00		
Coach trip to Silverstone	1233.00		
Raffle prizes	<u>0.25</u>	<u>2,078.25</u>	
Total expenditure			<u>2,753.00</u>
Balance carried forward to 2020			<u>616.75</u>

B E ENCOUNTER

Treasurer

27 January 2020

CSMA ANY COMMITTEE *example*

**SUMMER OUTING, 17 JUNE 2019
PICNIC IN THE PARK**

Income and Expenditure Account

Income	£	£
Ticket sales		
2 Adults @ £5.50	11.00	
57 Seniors @ £4.50	256.50	
2 Children @ £3.75	7.50	
Total income		275.00
Expenditure		
Admissions to the Park	179.00	
Food and sundries for picnic	97.09	
Total expenditure		276.09
Deficit		(1.09)

25 June 2019

B E ENCOUNTER
Treasurer