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	<b>Scouting Ireland – Finance Handbook for Scout Groups</b>			
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# INTRODUCTION

Financial controls are essential to any business, be it commercial, not for profit or a charity. Not only do they safeguard the Organisation from accidental or fraudulent mismanagement but they also facilitate the development of clear policies and procedures to assist the management – as well as help volunteers to understand their responsibilities in the day-to-day running of the business of the Organisation.

Underpinning all financial management systems is a series of financial policies and procedures which guide operations and lay out how your Organisation uses and manages its money. A financial handbook brings all these together in one document. It helps to establish financial controls within the Organisation that ensure accuracy, timeliness and completeness of financial data.

## PURPOSE

This handbook has been prepared to help

- Group Treasurers and Group Leaders,
- County Treasurers and County Commissioners,
- Provincial Treasurers and Provincial Commissioners,
- To ensure that there are appropriate financial procedures, controls, and documentation in place within their Group, County and / or Province.

It sets out some basic controls, which must be implemented at Group, County and Provincial level and provides guidance various financial functions and transactions.

It also provides some basic formats for financial statements that should be prepared by each Group.

This document should be read in conjunction with the Constitution and Rules of Scouting Ireland and by paying specific reference to policy document SID11/03.

## AIM

County Commissioners and County Treasurers, Provincial Commissioners and Provincial Treasurers should use the principles set out in this document to enable them to provide appropriate assistance to Groups to ensure that there are appropriate financial procedures, controls, and documentation in place within the Scout Group and also their Scout County and Province.

## ACCOUNTABILITY

- The Group Treasurer is primarily responsible for managing the financial affairs of the Scout Group.

As part of the function he / she reports to the Group Leader, Scout Group Council and to the County Treasurer.

- See Group Treasurer Job Description attached in Appendix 1.

- The County Treasurer manages the financial affairs of the Scout County.

As part of their role they work with the Group Treasurers to assist them implement the rules and regulations of the Association and ensure compliance with all relevant legislation including the Charities Act.

- See the County Treasurer Job Description attached in Appendix 2.

The County treasurer can meet with the Group Treasurers annually to assist them to meet the financial reporting

guidelines of the association.

The County Treasurer can meet with individual Group Treasurers and Group Leaders if required to provide assistance to Groups.

- The Provincial Treasurer manages the financial affairs of the Scout Province.

As part of their role they work with the County Treasurers to enable them to complete their roles and assist them to implement the rules and regulations of the Association at County and Group level.

- See appendix 3 for the Job Description of the Provincial Treasurer.

## **Bank Accounts**

### ***OPENING BANK ACCOUNTS***

- Bank Accounts can be held with any financial institution (i.e. Banks, Credit Unions, and Post Office Savings etc).
- All Group Bank Accounts (including online payment options) must be opened following a resolution passed at a Scout Group Council Meeting.
- All Scout County Bank Accounts (including online payment options) must be opened following a resolution passed at a Scout County Management Meeting.
- All Scout Province Bank Accounts (including online payment options) must be opened following a resolution passed at a PMST meeting.
- All bank accounts shall include the words “Scouting Ireland” and the name of the Group in the title.  
e.g. “Scouting Ireland – 72<sup>nd</sup> Dublin O’Connell Street” or  
“72<sup>nd</sup> Dublin O’Connell Street Scouting Ireland Group”
- All bank accounts (including banking online accounts) shall require a minimum of 2 signatures for each and every transaction.
- Groups, Counties and Provinces can have as many bank accounts as is reasonably required for them to carry on the business of the Group, County or Province. As a minimum the following types of Accounts should be in operation:
  - a business current Account
  - a Savings / Deposit Account
  - Camp / Event Accounts
  - Online banking facilities
- Sample letters to be provided to banks are listed in Appendix 4 & 5.
  - The letters should be printed on official Group Headed paper
  - Be signed by either the Group Leader or Group Treasurer and one other signatory or
  - The Group Leader and Group Treasurer.
- Scouting Ireland supports the use of online banking facilities at Group, County and Provincial level to allow treasurers manage the financial affairs and effectively carry out the business of the respective entity.
- Scouting Ireland is a registered Charity so fees applicable on bank accounts can vary depending on the financial institution.

Fee structure and access to the financial institution for the account signatories should be considered when opening bank accounts.

For Groups in existence prior to the formation of Scouting Ireland that have existing bank accounts, they all must be put under the operational control of the Group Treasurer and have the names changed to include the wording

Scouting Ireland.

The intent of having the name “Scouting Ireland” included is to ensure that in the, hopefully, unlikely event that the Group closes that the bank account does not become a dormant account and does not get dealt with in accordance with the rules governing such accounts.

On implementation of this policy document; Group Treasurers must ensure that the letters set out in appendix 4 and 5 are sent to the financial institution where the Group holds their accounts.

## ***OPERATING THE BANK ACCOUNT(S)***

- At Scout Group level, the Group Treasurer is responsible for the Group’s finances, monitoring all bank accounts and implementing controls over payments and receipts.
- At Scout County level, the County Treasurer is responsible for the Counties finances, monitoring all bank accounts and implementing controls over payments and receipts.
- At Provincial level, the Provincial Treasurer is responsible for the provincial finances, monitoring all bank accounts and implementing controls over payments and receipts.
- All bank Accounts must be reconciled by the respective Treasurer at a minimum every quarter.
  - Best practice would be to reconcile the operating accounts monthly and all other bank accounts quarterly as a minimum standard.
- Any Group Section / Event Bank Accounts must be reconciled and reported on by the Group Treasurer in conjunction with the Section Leader / Event coordinator.
  - Any County or Provincial event Bank Accounts must be reconciled by the respective Treasurer as per their job description.
- The respective Treasurer must have full operational control of all bank accounts.

## **Controls for payments made by cheque**

Bank mandates should require two signatures, one being the treasurer. Clear authority limits should apply and the approval of the respective governing councils be it at Group, County or Provincial level should be sought prior to the payment being made.

In all cases there are a number of basic controls that should be in place, including:

- ensuring cheque books are kept in a secure place;
- regular review of bank mandates and authority limits;
- prohibition on the signing of blank cheques;
- prompt recording of payments in cash books including details of the cheque number, nature of the payment and the payee; and
- Obtaining documentation to support the validity of the payment including relevant invoices and confirmation that the goods or services have been received.

## **Controls for payments by debit card, credit card and charge cards**

Increasingly payments are being made using debit cards, credit cards and charge cards. These payment cards can provide convenience but it is important that controls are in place to ensure their correct use.

Debit cards charge bank accounts directly and payments therefore have an immediate impact on bank balances; their misuse or loss can be extremely serious. Credit and charge card payments are invoiced monthly and there is some ability to intervene in the case of misuse, but controls still need to be in place over their use.

Used properly these methods of payment are generally considered to be safe, but it is recommended that certain controls are put in place, including:

- setting a clear policy for the use of payments cards, the criteria for their issue, spending limits and their security;
- considering the need to place restrictions on, for instance, the types of retailers where the cards may be used, e.g. blocking their use in restaurants, food retailers or on certain websites;
- communicating the policy for the use of payment cards clearly, in writing, to all using them;
- ensuring payments cards are cancelled and destroyed, if the individual ceases to hold their position within the Group, County or Province or if the authorisation of the card's use is withdrawn;
- ensuring that debit card expenditure is supported by a voucher and/or invoice and recorded and analysed in accounting records;
- Copies of all credit or charge card statements being sent directly to the Group and not the individual card holder. The statements are used to record and analyse transactions in the accounting records and are matched with supporting vouchers and invoices provided to, or obtained by, holders of cards;
- Periodic review of card uses to ensure consistency of use with set policies.

## **Controls for payments by direct debit, standing order and BACS/SEPA direct credit**

It is often convenient to make payments by direct debit, standing order and BACS direct credit. These are all safe ways of making payments provided that appropriate controls are in place. These controls should provide assurance that direct payments are only made for expenditure properly authorised and incurred by the Group, County or Province. Controls should ensure that payments are only made when authorised and that payments are accurately recorded in the accounting records.

The difference between direct debits and standing orders is that the bank account holder is the only party to the arrangement who can make changes to the amount or collection date of a standing order. With a direct debit only the recipient of the monies can amend the amount, having notified the payer before so doing.

BACS Direct Credit/SEPA payments are a simple, secure, and reliable service, which enables organisations of all sizes to make payments by electronic transfer directly into a bank or building society account. However, before setting up the system the Group, County or Province should ensure that it has robust controls in place, because the nature of these payments makes it difficult to recall them before the payee's account is credited, in the event of errors or fraudulent transfers being discovered.

Banks have developed software that allows the provision for more than one person to authorise payments. Such dual-authority options require two users to complete a BACS/SEPA transaction. Groups, Counties and Provinces should ask their own banking provider for details of their own similar dual-authority options.

Groups, Counties and Provinces should ensure that only specifically authorised individuals are able to set up arrangements to make payments by direct debit, standing order or BACS/SEPA. This authority should be limited to a small number of people with a list of authorised individuals drawn up and retained. The documents setting up the payments should be retained as part of the Groups, Counties and Provinces accounting records. The payments should be monitored so that the Groups, Counties and Provinces can ensure that the arrangement is cancelled when the Groups, Counties and Provinces stop using the goods or services being supplied.

## **Controls for payments in cash**

Payments in cash should be kept to a minimum due to the greater risk that handling cash presents and difficulties that can arise in establishing correctness and control over significant cash transactions.

Where payments are made in cash it is recommended that:

- cash payments are for small amounts only;
- cash should be paid out of a petty cash float specifically kept for such payments, and not from incoming cash or by way of direct withdrawal from the bank account;
- details of payments should be entered in a petty cash book;
- supporting documentation for the cash payment should be authorised by someone other than the person who maintains the petty cash or the person making the payment;
- the balance of petty cash in hand, and the records, should be kept securely; and
- Regular spot checks of the petty cash float should be made by an authorised person independent of the person who maintains the petty cash.

Similar considerations apply to the use of cards which are preloaded with cash where cash withdrawals are made by using a PIN at a cash point or similar facility.

Cash withdrawals should be reviewed for authorisation and correctness by someone other than the person who withdrew the cash.

## ***E Banking / E Commerce***

The use of cheques to make payments is diminishing with the use of electronic payment. Banks have developed software that allows the provision for more than one person to authorise payments. Such dual-authority options require two users to complete a BACS/SEPA transaction. Groups, Counties and Provinces should ask their own banking provider for details of their own similar dual-authority options. The guidelines for cheque and direct payments should be applied when using online banking facilities.

Scouting Ireland supports treasurers at Group, County and Provincial level to enable them to implement cost effective, environmentally friendly processes and procedures to effectively complete the function of treasurer in an efficient and timely manner. We acknowledge that the effective use of technology will enable Treasurers to set up and maintain:

- EFT Payments (Electronic Fund transfers) / Standing Orders and or Direct Debit Payments.
- Card Payments or mobile money transfers.
- E mail and scanning facilities to send and receive remittance advices and send reports from Group to County to Province.
- Online Banking to access bank account details and monthly statements and make payments efficiently.

Annual returns submitted on time will enable treasurers to ensure their Scout Group, County and or Province remains compliant with all current legislation.

## **Banking Guidelines in Summary**

Best practice is that **any 2 of 3** signatories can sign as approved by the Scout Group Council, County Management Committee and / or PMST.

- At Scout Group level two of the signatories must be the Group Treasurer and Group Leader.
- At Scout County level two of the signatories must be the County Treasurer and County Commissioner.
- At Provincial level two of the signatories must be the Provincial Treasurer and the Provincial Commissioner.
- The Treasurer must have full operational control of all bank accounts and must ensure all bank accounts are in the Group name.
- Guidelines for operating bank accounts must be adhered to at all levels of the organisation.



# ACCOUNTS

## ***Group Accounts***

- The financial affairs of the Group will be managed by the Group Treasurer in accordance with the rules of Scouting Ireland.
- He / She will prepare an annual budget and record all income & expenditure against budget. Regular updates of actual spend against budget will be presented to at least every other Group Council meeting.
- Fully reconciled financial updates should be presented to Group Council at least every quarter.
- The County Treasurer will provide assistance to the Group Treasurer if required to ensure they can complete Group accounts in line with the Associations policies.
- Templates for preparation of accounts are included with this manual in Appendix 6.

## ***County Accounts***

- The financial affairs of the Scout County will be managed by the County Treasurer in accordance with the rules of Scouting Ireland and the Scout County Finance Handbook.
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## ***Provincial Accounts***

- The financial affairs of the Scout Province will be managed by the Provincial Treasurer in accordance with the rules of Scouting Ireland.
- He / she will prepare budgets annually for review by the National Treasurer and Financial Controller and the approval of the National Management Committee.
- He / she will present updates on actual spend against budget to the scheduled PMST meetings at least every quarter.

## ***Review/Audit***

- Best practice dictates that Treasurers should have their accounts at least 'independently checked' annually. *An independent check can be carried out by your County Treasurer, Provincial Treasurer or an independent person who is suitably qualified to carry out a reasonable check on the accounts provided.*
- County Treasurers can fulfil this 'independent check' on behalf of all Groups in their County.
- If the County Treasurer is also a Group Treasurer, the Group should ask the Provincial Treasurer to complete the independent check.
- Independent Checks or full audits can be performed by a suitably qualified person as selected by the Group. It is not necessary, as at August 2017, for Groups to have their accounts officially audited, unless the terms of a grant received / other funding require audited accounts.
- County Accounts should be reviewed annually by the Provincial Treasurer and will be subject to Audit as they form part of the audited accounts for Scouting Ireland (The Association).
- Provincial Accounts are also audited annually as part of Scouting Ireland's audit.

## Queries

- In the event a query is raised at Group Council level on a financial matter the
  - County Treasurer will perform an initial 'independent check' and report back to the Group Leader and County Commissioner.
  - If they deem it appropriate, they will ask the Provincial Treasurer to perform a full audit / review of the Group Accounts at the request of the National Treasurer.
  - The Provincial Treasurer will prepare a written audit report with recommendations and report back to the Group Council, County Treasurer, County and Provincial Commissioner and National Treasurer.
  - In such cases any such recommendations made by the County / Provincial Treasurer must be fully implemented within an agreed timeframe at the request of the National Treasurer.

## INCOME & CASH HANDLING

- All cash receipts received into Sections must be recorded by the Programme Scouters in that Section.
- All income is Group Income – whether it comes in through an individual section or direct to the Group Leader / Treasurer. This includes Camp income, Weekly Subs, Membership fees, Fundraising etc.
- A cash receipts record book must be maintained and best practice dictates that receipts should be provided to parents, sponsors, etc.
- The cash collected at Section level, together with the summary information, must be provided to the Group Treasurer at least on a monthly basis.
- All cash should then be lodged by the Group Treasurer as quickly as possible, but not later than 10 days after receipt.
- The Group Treasurer may delegate the lodging of cash where required but should ensure that adequate controls over the cash are in place.
- Electronic Fund Transfers (EFT Payments online) / Standing Orders can be implemented at Group, County and Provincial level to assist treasurers to manage financial transactions.
- As required and as authorised by the Group Council, each Section may receive a float to fund on- going programme expenses. Separate floats should be provided for larger events such as summer camp, attendance at National Events, etc. Details of all funds spent, together with the accompanying receipts, must be returned to the Group Treasurer promptly at the end of the event and in advance of issuing further funds.
- Some Groups may allow sections to retain a specified % of the weekly subscriptions income received at section level to be used for programme activities.
  - Where this is in place the section leader must prepare a quarterly section cash control form and return it to the Group Treasurer by the 10<sup>th</sup> day of the following month at the very latest.
  - The Group Treasurer will then prepare a quarterly Section Income & Expenditure report and present it as part of their report to the next scheduled Group Council meeting.
- When programme events are held at Section, Group, and County and / or Provincial level the income relating to the event must be recorded on an event income account sheet and given to the Treasurer at the first available opportunity after the event has concluded.
- A sample Section income Monthly Cash Control form is included in Appendix 7.

## FUND RAISING

- Scout Groups are encouraged to participate in Scouting Ireland's fundraising initiatives (such as 12 Days of Christmas (presently this initiative is not available to Groups in Northern Ireland due to legislative constraints) to assist in raising funds annually.
- All fundraising income whether raised at Section or Group level must be recorded in the annual accounts of the Group.
- Local Section / Group events such as Church Gate Collections and Bag Packs must comply with current rules and regulations.
  - Best practice and local factors should be borne in mind to maximize the returns available and ensure public support is maintained for the Group.
  - Cash collection buckets must be sealed and labelled with the Scout Group Name.
  - A minimum of two (2) people must manage the counting and lodgment of proceeds.  
Note: banks and financial institutions will only accept FULL bags of coin
  - Collectors must retain a copy of the permit obtained when collecting.
- Scout Groups should manage Section fundraising initiatives carefully to ensure their successful completion does not adversely impact on other Group initiatives being planned.
- Where permits are required the Group Leader / Group Treasurer will apply for same and ensure all requirements of the permits are complied with.
- If a section or Group raises funds for a charity (such as Mountain rescue, RNLI etc) all such monies raised must be recorded in the accounts of the Scout Group under income and expenditure.
- Guidelines will be updated and issued by Scouting Ireland where appropriate.

## Charitable Donations

***Approved bodies can claim tax relief for donations made to them by donors.***

*Donations that qualify for tax relief*

The following donations to approved bodies qualify for tax relief:

- a minimum donation of €250
- a maximum donation of €1,000,000 in any one year.
- Relief will be restricted to 10% of the donor's annual income if there is a connection between the donor and the approved body.
- An approved body may claim 31% tax relief on your donation. They receive the grossed up amount, net of tax deducted at the specified rate.
- The repayment to an approved body cannot exceed the amount of tax that the donor has paid for that year. The donor is not allowed a repayment of any tax that has been repaid to the approved body.

The donation must:

- be in the form of money or designated securities (quoted shares and debentures) or a combination of both
- not be repayable to the donor
  - not benefit the donor or anyone connected with the donor
  - not be a condition or connected with any arrangement involved in obtaining a property other than by way of a gift from the donor to the approved body.

*Donors must complete form CHY3 - Enduring Certificate which covers a period of up to five years*

Note: If your Scout Group is not a registered charity your Scout Group should contact the finance team in National Office to discuss tax reclaim as this will have to be completed by Scouting Ireland Services CLG on behalf of your Scout Group.

## **Tax Clearance Cert**

A Tax Clearance Certificate is confirmation from Revenue that an applicant's tax affairs are in order at the date of issue of the certificate.

Note: If your Scout Group is not registered with Revenue your Scout Group should contact the finance team in National Office for advice prior to registering with Revenue.

## **BUDGETING**

- The Group Treasurer, in conjunction with the Group Leader, is responsible for preparing an annual budget for the Group.
- The budget should forecast spending for the year, income for the year, capital projects (including fixed asset purchases) and income and expenditure for larger events.
- For ease of use budgets should be prepared on a cash basis. (Depreciation of assets held is not required)
- For fund raising events the expected revenue to be generated from the event, together with the associated cost should also be forecast, in advance of commencing the event. If not effectively managed Groups can generate a large amount of cash from fundraising events with little or no control on how costs are monitored. Consequently it is recommended that a separate budget is prepared for all large scale fundraising events.
- Large scale events such as Section / Group Camps must have a separate event budget prepared and approved by the Treasurer in advance of the event taking place. All event expenses (including costs incurred by scouts to attend the event) must be included so that a realistic cost per person can be accurately calculated.
- It is recommended that should an event costs more than € 500 to run; a budget should be prepared by the Section leader and approved by the Group Treasurer in advance.
- Sample budget templates for use at Section, Group or County level are included in Appendix 8.
- County and Provincial Treasurers will prepare budgets annually as per their job descriptions.

## EXPENSE POLICY

- It is the policy of Scouting Ireland to reimburse volunteers for allowable expenses which are incurred wholly, necessarily and exclusively whilst on Scout Group business, providing those expenses are incurred in line with the expenses policy.
- Before any expense is incurred employees and members must give consideration to the most cost effective method of incurring that expense. They should also consider whether the expenditure represents 'value for money' for the Scout Group.
- Scout Groups, Counties and Provinces will implement this policy through the respective Treasurer implementing the following guidelines on Expenditure.
- Scouting Ireland supports the effective use of Banking onLine / Payment by EFT at Group, County and Provincial level to effectively manage cash flow.

*Note: mileage can be claimed at €0.2175 per KM and €0.35 per mile – changes to this rate will be notified to Scout Groups.*

# EXPENDITURE

## ***Administration and Procedure***

- Each Scout Group must establish clear procedure and authority levels for the committal of expenditure within the Group by Section scouters (approved by the Group Treasurer & Council).
- Unless exceptional circumstances arise only expenditure outlined in the Budget should be committed without gaining specific approval of the Group Council for it.
- Valid expenses incurred by a scouter on an activity will be reimbursed by the Group once:
  - The expense is pre-approved in advance by the budget holder.
  - The expense is claimed within 45 days of the expense incurred.
  - The Group has sufficient funds to pay the expense.
  - Expenses Claim form / Invoice is approved correctly.
- The Group Treasurer must ensure that adequate records are kept of all expenditure (to enable the completion of the Scout Group Accounts).
- Receipts should be kept for all items of expenditure. Where no receipt is received / the receipt is lost an explanation of same (noting the reason) must be noted in the record book by the Group Treasurer.
- The Treasurer should make payments by cheque or Electronic Fund Transfer (EFT).
- Direct Debits / Standing Orders can be used for recurring payments (such as ESB, Heating etc).
- At Group level cash payments over € 75.00 must be paid by Group Cheque or EFT.
- At County / Provincial level all payments must be made by cheque or EFT.
- An Expense claim form or invoice must be presented to the Treasurer for all payments made.
- All items must have been pre budgeted for before payment is made. Where an unforeseen expense is incurred on a section or Group event it must be approved for payment by the Group Leader / Treasurer and Group Council as soon as practicable.
- When mileage is being claimed current Scouting Ireland volunteer mileage rates are the maximum permitted rates allowable. Distances claimed must be more than 5 miles / 8 km's as per current Scouting Ireland guidelines.
- A sample expense claim form is included in Appendix 9 with this handbook.

## ***PAYMENT PROCESSES***

- Cheques / Bank Transfers etc must be signed by the authorised signatories as appointed by the Group Council.
- A minimum of two signatories are required for all payments.
- Cheques or payments above € 75.00 should be approved / signed by two authorised signatories, one of whom must be the Group Treasurer.
- Payment should be made in full within 30 Days of receipt of an Expense claim / Invoice by the Treasurer.
- Banking online payments must be authorised by any 2 of the respective account signatories.
- Direct debits / Standing Orders can be used to pay recurring transactions on a monthly or quarterly basis.  
*Please refer to the section on banking for further guidance on payment processes.*

## YEAR END ACCOUNTS

- The Annual Accounts of a Scout Group must be prepared by the Group Treasurer annually and once approved by Group Council they must be signed by the Group Treasurer and Group Leader.
- The Annual Accounts must be presented to the AGM of the Parents and Friends committee annually.
- The accounts must cover a statement of affairs on **all** accounts of the Group including Main Group current Account; Long Term Fund Account; Section Accounts (if any) and Camp Savings Accounts etc.
- The Opening and Closing Reconciled Balance on each Account must be presented together with a statement of Income and Expenditure on each Account.
- Netting of Income and Expenditure on an activity in the Accounts presented is not allowed.
  - They should be shown separately with the Activity Income in the Income Section and the Activity Expenditure in the Expenditure Section.
- Additional clarification notes to the Accounts should be presented where they will aid the understanding of the Accounts by members of the Group Council.
- The Accounts should include a Treasurer's statement of affairs on the status of the Group Accounts.
- *Note: an excel accounts template has been designed by Scouting Ireland to assist Groups and Counties in the preparation of their accounts and reconciling their bank accounts. This is available from the Finance Department in National Office.*

## AGM TIMELINES AND ANNUAL RETURNS TO SCOUTING IRELAND

- Scout Groups should complete accounts to the year-end date of 31<sup>st</sup> August and submit them to the County Treasurer by 15<sup>th</sup> October.
- Scout Groups shall hold AGM's and Parents & Friends Information meetings before the end of November annually. Any changes or adjustments to the annual accounts should be notified to the County Treasurer.
- County Treasurer's will 'independently check' the accounts submitted and forward them to the Provincial Treasurer before the 15<sup>th</sup> November.
- The Provincial Treasurer will review all accounts received and report details of same to the National Treasurer via the Financial Controller before the 15<sup>th</sup> December annually.
- Once received and checked by the Provincial Treasurer a Scout Group is deemed to have submitted their accounts to the Association.
- A Scout Group's Annual return is completed when:
  - Accounts with supporting documentation have been received and validated by the Provincial Treasurer.
  - The Group has complied fully with the requirements as laid out in SID 60/10.
  - The membership database has been updated annually and QSE data updated by the Group Leader.
  - Payment of the membership fees has been received in National Office before close of business on the annual due date.
- Groups that are non-compliant with the Annual return will be reviewed with the Provincial Treasurers and the National Treasurer and follow up actions will be agreed on a Group by Group basis.

## ASSETS

The establishment and ongoing maintenance of an asset register will assist the Group and County in budgeting for items that will need to be replaced in the Scout year.

- The Group must maintain a register of their fixed assets. A standard template is provided in appendix 10.
- The Group Treasurer and Group Quartermaster, working together, should compile the asset register – i.e. a list of all fixed assets owned by the Group.
- Every asset with a purchase / replacement value in excess of €200 should be recorded on the Register.
- A schedule of all items of equipment with an individual value of less than €200 may also be maintained.
- The Group Quartermaster must assist the Group Treasurer in ensuring that the Asset Register is complete and accurate and that all assets are maintained in good condition in a secure location.

## ASSETS ON THE DISSOLUTION/CLOSURE OF A SCOUT GROUP

- In accordance with Article 56 of the Constitution of Scouting Ireland before a Scout Group is closed the Scout Group Council must inform and seek instructions as to the property of any kind (including bank accounts) held by or for that Group from the County Commissioner.
- SID58-10 is the relevant policy document.

## TAXES

- Scouting Ireland has a policy of being fully compliant with all tax laws and regulations.
  - All payments made by a Scouting Ireland Group needs be compliant with tax requirements and will include VAT and other taxes where they should be due in accordance with Tax Laws and Regulations.
  - Scouting Ireland will not assume the tax liability for any individual – and all payments should be made net of attributable tax
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<b>Appendix List</b>		
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# Appendix 1: Job Description: Group Treasurer

## The Job

The Group Treasurer is primarily responsible for the financial affairs of the Scout Group.

## Term of Office

Elected by the Scout Group Council for a term of one year.

The Group Treasurer is eligible for reelection.

## Roles

- Treasurer and Member of the Scout Group Council
- Treasurer of the Parents and Friends Support Group

## Key areas of responsibility

- To deal with the financial affairs of the Scout Group.
- To prepare and present the annual budget for the Scout Group for approval by the Scout Group Council.
- To prepare the annual accounts of the Scout Group for the approval of the Scout Group Council.
- To submit, in accordance with Rule 168, the annual accounts of the Scout Group to the County Treasurer.
- To submit, in accordance with Rule 170, the annual accounts of any Group Campsite / Centre to the National Treasurer.
- To work with the Group Quartermaster / Group Leader to ensure an up to date register of all Group property and equipment is maintained.
- To ensure, in consultation with the Group Council, adequate insurance cover is in place to protect the Scout Group's equipment and property.
- To establish and manage the Scout Groups' bank accounts.
- To be responsible for the supervision of the financial planning of and monitoring of income and expenditure from all activities, events etc of the Scout Group and all its Programme Sections.
- The implementation and monitoring of the application of the Associations Finance Manual within the Scout Group.
- To carry out any other functions or duties as required by the Scout Group Council.

## Working with

- Group Leader
- Parents and Friends Support Group
- County Treasurer

## Accountable to

- Scout Group Council

## Time commitment

- Meetings of the Scout Group Council and the Parents and Friends Support Group must be attended.
- Time will be needed for preparation of the various budgets, accounts and documents required in addition to the work required for the carrying out of the financial affairs of the Scout Group.

## Qualifications

- Membership of the Association in accordance with the Rules
- Customised Training
- Full Knowledge and understanding of the aims and policies of the Association
- To demonstrate an ability to discharge the key areas of responsibility.

## Appendix 2: Job Description: County Treasurer

### The Job

The County Treasurer is primarily responsible for the financial affairs of the Scout County.

### Term of Office

- Elected by the Scout County Board for a term of three years.
- The County Treasurer is eligible for reelection for one further period of three years.

### Roles

- Member of the National Council
- Member of the Scout County Board
- Member of the Scout County Management Committee

### Key areas of responsibility

- To deal with the financial affairs of the Scout County.
- To establish and manage the Scout County bank accounts.
- To be responsible for the supervision of the financial planning of and the monitoring of income and expenditure from the Training and Events run by the Scout County.
- The implementation and monitoring of the application of the Associations Finance Manual within the Scout County.
- To prepare and present the annual budget for the Scout County for approval by the Scout County Management Committee.
- To prepare the annual accounts of the Scout County for the approval of the Scout County Board.
- To receive the annual accounts of all Scout Groups in the Scout County from the Group Treasurer.
- To support Scout Groups in the preparation of annual accounts & other financial matters as required.
- To submit the annual accounts of the Scout County and each Scout Group in the Scout County to the National Treasurer.
- To support all Campsite/Centre Managers in their Scout County to ensure compliance with Rule 170.
- The County Treasurer will support the financial operations of the Scout Groups within the Scout County. The support will include:
  - Reviewing Financial procedures (including cheque signing procedures)
  - Maintaining a register of Scout Group Bank Accounts (includes Credit Union, An Post accounts etc)
  - Working with the County Commissioner / Training Team to ensure training as required is available to and undertaken by the Group Treasurers
  - Supporting the Group Treasurer in the preparation of the Scout Group Budgets.
  - Reviewing the annual Scout Group Accounts.
- To carry out any other functions or duties as required by the Scout County Management Committee.

### Working with

- County Commissioner
- Scout County Management Committee
- Provincial Treasurer

### Accountable to

- Scout County Board

**Time commitment**

- Meetings of the Scout County Board & the Scout County Management Committee must be attended.
- Time will be needed for preparation of the various budgets, accounts and documents required in addition to the work required for the carrying out of the financial affairs of the Scout County.

**Qualifications**

- Membership of the Association in accordance with the Rules
- Customised Training
- Full Knowledge and understanding of the aims and policies of the Association
- To demonstrate an ability to discharge the key areas of responsibility

## **Appendix 3: Job Description: Provincial Treasurer**

### **Term of Office**

- In accordance with Rule 106 (f) the Provincial Treasurer is appointed by the Provincial Management / Support Team.
- The Provincial Treasurers' term of office is concurrent with the term of the Provincial Commissioner.

### **Roles**

- Member of the Provincial Management Support Team

### **Key areas of responsibility**

In accordance with Rule 110A, the functions of the Provincial Treasurer include:

- Dealing with the financial affairs of the Scout Province;
- The preparation of the budget for the Scout Province for the approval of the Provincial Management/ Support Team;
- The preparation of the accounts of the Scout Province for the approval of the Provincial Management/ Support Team.
- In accordance with Rule 110B, the Provincial Treasurer is responsible for the submission of the annual accounts of the Scout Province to the National Treasurer.

### **Working with**

- Provincial Commissioner
- Provincial Management/ Support Team
- Scout Groups and Scout Counties within the Scout Province
- National Treasurer.

### **Accountable to**

- Provincial Commissioner
- Provincial Management/ Support Team
- National Treasurer

### **Time commitment**

- The time required can be hard to quantify, but it is in line with a management position.
- Formal meetings need to be attended on a regular basis. Meetings of the Provincial Management Support Team (approximately 5 or 6 per year) must be attended.
- Time is also required for matters which arise and must be attended to in between meetings, and in preparation for meetings, in addition to the time required for the specific discharge of the key areas of responsibility.

### **Qualifications**

- Membership of the Association in accordance with the Rules.
- Customised Training
- Full knowledge and understanding of the aims and policies of the Association
- To demonstrate an ability to discharge the specific areas of responsibility associated with the Appointment.

### **Duties of the Provincial Treasurer**

- The Provincial Treasurer is a member of the Finance Support Team.
- The Provincial Treasurer is responsible for establishing and management of the Provincial bank accounts.
- The Provincial Treasurer is responsible for the supervision of the financial planning of and monitoring of income and expenditure from the Training and Events run by the Scout Province.
- The Provincial Treasurer is responsible for the preparation of the annual budget for approval by the Provincial Management Support Team.
- The Provincial Treasurer is responsible for the submission of the annual budget of the Scout Province to the National Treasurer.
- The Provincial Treasurer is responsible for the review and management of expenses incurred by the Provincial Management Support Team.
- The Provincial Treasurer is responsible for implementing and monitoring the application of the Associations Finance Manual within the Scout Province.
- The Provincial Treasurer is responsible for monitoring and control of assets purchased by the Scout Province including furnishing National Office with all relevant details and a VAT invoice for inclusion in the Associations Asset Register (for assets purchased by the Scout Province).
- The Provincial Treasurer is responsible for the annual reporting to National Office in respect of the status of assets purchased in the current year and prior years and held by the Scout Province.
- The Provincial Treasurer is responsible for preparing an income and expenditure account for all income and expenditure accounted for through the Provincial bank accounts and reporting to National Office within 30 days of the end of the Associations Financial Year.
- The Provincial Treasurer will either prepare a separate Income and Expenditure account and comparison to budget for each event or course run or will require the organiser of such event to prepare such reports.
- The Provincial Treasurer is responsible for ensuring the annual accounts of any Provincial Campsite/Centre are submitted to the National Treasurer by the Campsite/Centre Manager in accordance with Rule 170.
- The Provincial Treasurer is responsible for preparing quarterly bank reconciliations for each Provincial account. The bank reconciliation prepared at the end of the Associations Financial Year will be sent with the accounts to the National Treasurer.
- The Provincial Treasurer is responsible for any other financial functions or duties as required by the Provincial Management Support Team.
- The Provincial Treasurer will support the financial operations of the Scout Counties within the Scout Province. The support will include:
  - Reviewing Financial procedures (including cheque signing procedures)
  - Maintaining a Register of Scout County Bank Accounts (includes Credit Union, An Post accounts etc)
  - Providing support to the County Treasurer in the preparation of the Scout County Budgets.
  - Working with the Provincial Commissioner / Training Team to ensure training as required is available to and undertaken by the County Treasurers.
  - Reviewing the annual Scout County Accounts.
- The Provincial Treasurer as required will work with the County Treasurer to provide support as appropriate to Scout Groups on financial matters.

## Appendix 4: Letter to Bank – Group ceasing to Operate

Date:

Addressee:

Bank Name / Address

FAO: Account Manager

Re: Group Name / Main Account Number

Dear Account Manager Name,

(Insert Scout Group Number / Scout Group name) hold the below listed account numbers with your branch. The Group is an entity of Scouting Ireland, whose National Office is located in Larch Hill, Tibradden, Dublin 16.

At our regular monthly management meeting held on the (insert meeting date) the officers have decided to wind up the activities of the (insert Group Name) with effect from (insert date of cessation of Activities).

As the signatories / Officers are not the beneficial owners of the Group all correspondence on the below named Accounts should be addressed to the following contacts with effect from (1<sup>st</sup> date after cessation)

The Financial Controller, Scouting Ireland, Larch Hill, Tibradden, Dublin 16.

Yours sincerely,

For and on Behalf of:

(Insert Scout Group Number / Scout Group name)

\_\_\_\_\_  
**Group Leader**  
**Group Name:**

\_\_\_\_\_  
**Group Treasurer**  
**Group Name:**

Sort Code:	Account Number:	Account Name:	Account Type:

## Appendix 5: Letter to Bank – Change of Group Name

Date:

Addressee:

Bank Name / Address

FAO: Account Manager

Re: Group Name / Main Account Number

Dear Account Manager Name,

The Officers of (Insert Scout Group Number / Scout Group name) wish to confirm that:

- The Group is managed by a Group Council which is made up of volunteer members from each open Section in the Group.
- There are no beneficial owners of the Group – all decisions are made by majority vote at the regularly scheduled Group Council meetings.

At our regular Group Council meeting held on (insert meeting date):

- A motion was passed to change the name of the Group to:  
Insert Name: E.G: 72<sup>nd</sup> Dublin Scout Group O'Connell St

Please therefore change the name on the Accounts listed below and update your systems to reflect the above resolution as passed.

All cheques / Lodgments can be accepted when made in either the name of:

72<sup>nd</sup> Dublin Scout Group or O'Connell St Scout Group

Trusting the above is in order. Should you require any further details please contact the undersigned by return.

Yours sincerely,

For and on Behalf of:

(Insert Scout Group Number / Scout Group name)

\_\_\_\_\_  
**Group Leader**  
Group Name

\_\_\_\_\_  
**Group Treasurer**  
Group Name

Sort Code:	Account Number:	Account Name:	Account Type:



## Appendix 6A: GROUP INCOME AND EXPENDITURE ACCOUNT



### Enter Group Name Statement of Income and Expenditure 01/09/2013 - 01/09/2014

		31/08/2014	31/08/2013		
		€	€		
<b>Opening Bank Balances</b>					
1	AC1	-	-		
2	Cash in-hand	-	-		
<b>Total Opening Balance</b>		<hr/>	<hr/>		
		-	-		
<b>Income</b>					
Income from Membership Fees		-	-		
Fund Raising		-	-		
Donations		-	-		
Grants		-	-		
Other Income (events and other)		-	-		
		<hr/>	<hr/>		
		-	-		
<b>Expenditure</b>					
Membership Fees Paid to National Office		-	-		
Amounts Paid to Counties or Provinces		-	-		
Programme Costs		-	-		
Training Costs		-	-		
Administrative Costs		-	-		
Den Costs		-	-		
Other Expenses (events and other)		-	-		
Volunteer Expenses		-	-		
		<hr/>	<hr/>		
		-	-		
<b>Surplus (Deficit)</b>		<hr/>	<hr/>		
		-	-		
<b>Closing Balances</b>					
1	AC1	-	-		
2	Cash-in-hand	-	-		
<b>Total Closing Balance</b>		<hr/>	<hr/>		
		-	-		
<b>Bank Reconciliation</b>		Bank statement balance	Unpresented cheques / lodgments	Prior period Unpresented cheques / lodgments	Closing reconciled balance
	1 AC1	0.00	0.00	0.00	0.00
	2 Cash in-hand	0.00	0.00	0.00	0.00
<b>Total Closing Reconciled Balance</b>					<hr/>
					0.00

## APPENDIX 6B: GROUP TREASURERS STATEMENT

### Treasurer's Statement

I have supervised the recording of the transactions in the financial records of the Group and **to the best of my belief and knowledge** the transactions recorded are complete and accurately recorded in the books of the Group.

I have prepared these accounts, as Treasurer of the Scouting Ireland [Group], from the transactions recorded in the books of the Group and the information provided to me by the Scouters within the Group and, as far as I am aware and believe, the accounts are a true reflection of the Group's financial transactions during the year and of the Group's financial Position at the year end.

---

Treasurer

DD/MM/YYYY

APPENDIX 6C: BANK RECONCILIATION TEMPLATE

\*Should be presented to the Group Council as an appendix to the Accounts; as proof of the funds therein.

		€	
Date:	Balance per Accounts		
Cheques outstanding (paid but not in bank statement)			
.....	0		
.....	0		
.....	<u>0</u>		
		<u>0</u>	0
Lodgments outstanding (lodged but not in bank statement)			
.....	0		
.....	0		
.....	<u>0</u>		
	<u>0</u>	0	
Charges not reflected in account	0	(0)	
Balance per Bank Statement		<u>          </u>	
		<u>          </u>	

## Appendix: 7: Section Monthly Cash Control Form

**Group Name:**

## Monthly Section Control Form

Date / Month:

Section:

<b>Opening Balance from Prev Month:</b>	€
---	---

## Group Income

Date	Membership	Programme	Uniform	Fundraising	Other	TOTAL
<b>TOTAL</b>						<b>0</b>

## Section Expenditure

Section Expenditure		
Date	Programme Expense Details	TOTAL

<b>TOTAL Section Expenditure</b>	0
----------------------------------	---

**Amount transferred to Group Treasurer**

Signed:	
Section Leader	Group Treasurer

Closing Section Balance	0
C/Fwd	

# Appendix 8A: Section Programme Event Budget Template

## Group Name: Section Event Budget Template

List Group and County Events to be attended

Date of Event      From: \_\_\_\_\_ To: \_\_\_\_\_

Event: \_\_\_\_\_

The overall cost of attending each event must be listed under the following headings

	€
transport	_____
Accommodation	_____
Event Fees	_____
Food	_____
Programme Cost	_____
Contingency (minimum 10%)	_____
Other	_____
<b>TOTAL Event Cost</b>	<b>A</b> € _____

List Income sources for each event

	no. attending	Cost per Yth Member	€
			<b>TOTAL</b>
Youth Member contributions			_____ 0
Section programme allocation			_____
Group Contribution to the event			_____
Donations			_____
<b>TOTAL Event Income</b>	<b>B</b>		€ _____
(Deficit) / Surplus	<b>(A - B)</b>		_____

Signed:

Section Leader: \_\_\_\_\_ Date \_\_\_\_\_

Group Treasurer: \_\_\_\_\_ Date \_\_\_\_\_

- A separate budget must be submitted for each event costing more than € 500.00
- The budget should be prepared on a breakeven basis - any shortfall must be explained
- The budget should be pre-approved by the Group Treasurer

## Appendix 8B: Group Overall Annual Budget Template

Group Name:

### Group Annual Budget Template

		€	%	<u>Previous Year Comparatives</u>	
County Fees					
Scouting Ireland Membership					
Training					
Administration					
	National Council				
	Web Site Costs				
	Postage / Stationery / Telephone				
	Den Insurances				
	ESB / Heating Costs				
	Other				
Rent					
Equipment					
Den Costs					
Programme Sections					
Den Development					
Other					
<b>TOTAL</b>	<b>A</b>	-	0.00%	0	0.00%

### Financed By

	Annual Registration	
	National Office Rebates	
	Section Programme surplus c/over	
	Corporate Donations	
	VEC Grants	
	Other Grants	
	Fundraising	
	Other Income	
<b>TOTAL</b>	<b>B</b>	<b>0</b>

### Notes

- Total A and B should agree
- Aim is to breakeven on an annual basis - or at least make a small surplus

# Appendix 8C: Scout County Annual Budget Template

Scout County Name  
Scouting Ireland

Draft BUDGET for Year:


		Amount	%
<b>Programme</b>			
	Beavers		
	Cubs		
	Scouts		
	Phoenix Competition		
	Venturers		
	Venturer Explorer Belt		
	Rovers	_____	0
<b>County Team Travel</b>			0
<b>Administration</b>			
	Postage		
	Telephone		
	Stationery		
	Bank Interest & Charges		
	Miscellaneous		
	Meeting Costs	_____	0
<b>National Events / Conferences</b>			
	Founders Day		
	National Council		
	Other	_____	0
<b>Training / Group Assistance</b>			0
<b>County Development</b>			
<b>Other</b>			
<b>TOTAL Budget</b>	<b>A</b>	_____	<b>0 0%</b>

## Financed By:

National Office Rebates received in previous year  
WTS Training Courses  
Other  
Balance to charge out to groups

<b>TOTALS</b>	<b>B</b>	_____	<b>0</b>
---------------	----------	-------	----------

## Appendix 9: Expense Claim Form:



Scouting Ireland Expenses Claim Form

Name -

Department / Section

From:

To :

Mileage Expenses

Date	From	To	Miles / KM's	Purpose of Trip	Cost

Total KM's

-

rate per km

0.2175

€ 0.00

Total Miles

rate p mile

0.35

€ 0.00

YTD Closing Miles / KM's(Last Claim)

Total Payable

€ 0.00

Accommodation & Meal Expenses

Date	Location	Item	Receipt No.	Purpose	Cost

€ 0.00

Parking; Bus & Rail Tickets

Date	Item	Receipt No.	Purpose	Cost

€ 0.00

Phone Bill

Month	Service Provider	Receipt No.	Details	Cost

Phone Bill Attached

- with calls analysed

€ 0.00

Other Expenditure

Date	Item	Receipt No.	Purpose	Cost

€ 0.00

Summary of Expenses Claim

Mileage	€ 0.00
Accommodation & Meals	€ 0.00
Parking, Bus & Rail Tickets	€ 0.00
Phone Bills	€ 0.00
Other Expenditure	€ 0.00
<b>TOTAL</b>	<b>€ 0.00</b>

Bank Account Details

Account Name

Bank Sort Code

Account Number

Current Postal Address:

I confirm that the above expenses were incurred wholly, necessarily, and exclusively by me to discharge my role in Scouting Ireland and that I have endeavour to achieve the best value for money in each item claimed.

Claimant Signature:

Name Printed:

Date

Approved:

Chq /EFT No

Date



## Appendix 10: Asset Register

### Example Asset Register

List out all assets (equipment etc) over € 200 purchased and held by the Scout Group.

This schedule must be presented at least annually to the Group Council; preferably at the AGM together with the Accounts of the Scout Group.

[illegible]