Berkshire County Scout Council Procedures

Financial Controls (1.02 v07)

Summary

The County Trustee Board (CTB) has approved a number of procedures and policies which involve financial and other controls which members of Berkshire Scouts are required to follow in order to ensure that the Berkshire County Scout Council (BCSC) discharges its duties with respect to the policies of The Scout Association and the requirements of the Charity Commission and the law.

These financial controls are updated and approved by the CTB as required.

Financial Controls

Control	Description	Notes
1	All expenditure is made within the framework of an approved budget.	This is approved by the CTB.
2	All income is recorded by the County Treasurer, or appropriate Event Treasurer.	
3	Trustees are kept informed with regular information about the financial performance of BCSC at CTB Meetings.	
4	The Trustees discuss the financial performance in the light of the data presented at CTB Meetings.	
5	The Trustees review the financial risks to which BCSC is exposed to at the CTB Meetings as part of the Reserves policy (1.07).	
6	There is a Finance & Risk sub-committee (F&RSC) and its terms of reference and members are approved by the CTB. The F&RSC advises the CTB for final decision making.	
7	The annual accounts are approved by the CTB before external examination. After examination they are presented to the CTB before presentation at the Annual General Meeting of BCSC.	
8	There is an induction training process for new Trustees	

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	following the AGM.	
9	The Trustees aim to file the Annual Report & Accounts with the Charity Commission on time and there is a timetable to ensure this. A copy of the Annual Report & Accounts is also sent to TSA.	
10	BCSC has a Reserves policy (1.07) approved by the CTB.	
11	BCSC has taken steps involving both software and hardware to protect its data and systems from external interference.	
12	BCSC receives relatively few donations directly, most are in connection with specific activities and there is no evidence of the need for a register of interests.	
13	Post is received in the County Office and any incoming cheques and cash are recorded and banked.	
14	Financial Records are maintained for each fundraising and charitable action.	The Event Treasurer provides reports to the CTB.
15	BCSC seeks to maximise the lawful take-up of gift-aid and encourages associated Districts and Groups to do the same. Where such gift-aid is claimed by BCSC records are maintained as required by HMRC.	
16	Substantial donations are reviewed by the CTB.	
17	BCSC undertakes activities as part of specific events. In such cases, the CTB has financial controls in place to ensure that such activities lie within the standards and objectives of BCSC.	
18	The appointment of Event Treasurers must be approved by the CTB. Event Treasurers should hold a quarterly review of the event budget with the County Treasurer. BCSC has Event Treasurer guidelines (2.11).	
19	BCSC has a Purchasing procedure (1.05).	
20	All payments are authorised by at least 2 authorised signatories (1.09).	
21	BCSC has a Payment Card procedure (1.03).	
22	BCSC has an Expenses and Claims procedure (1.08).	
23	The approval of purchases and expenses is made by authorised persons (1.09).	
24	BCSC makes grants in specific areas and where appropriate has established committees with defined	

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	terms of reference to undertake this work. These regularly report to the CTB.	
25	BCSC employs staff.	
26	BCSC engages the services of an external provider for payroll, HR, legal and health and safety services.	
27	BCSC does not own freehold property.	The BCSC holds a lease for Earleywood which is operated by the Earleywood Management Board under agreed governance arrangements. BCSC rents its office space.
28	Contracts that BCSC enters in to are reviewed regularly by the CTB.	
29	An Asset Register is maintained and reviewed annually. Newly purchased items are reported to the County Office to ensure they are entered in the Asset Register. Insurance of these items is reviewed annually.	
30	BCSC has an Investment procedure (1.06).	
31	BCSC has an Approvers procedure (1.09).	
32	BCSC currently has no permanent endowments.	

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