

Creating a Branch Policy Using the Template

Things you should remember as you create your branch policy:

- You do not need to repeat what is already in the Kingdom or Corporate policy. For example, you do not need to state that checks require two signatures; that is stated in Corporate policy.
- You can be MORE restrictive than the policy above you, but not LESS restrictive. Two examples:
 - Corporate policy says: “Cash receipts of any type totaling more than \$50 must be deposited in the appropriate account no later than 14 calendar days after the receipt by an officer of the SCA. Cash receipts of any type less than this limit must be deposited in the appropriate account no later than 30 calendar days after the receipt by an officer of the SCA.” Kingdom policy is MORE restrictive. It says: “Cash receipts of any type and in any amount must be deposited in the appropriate account no later than 14 calendar days after receipt by an officer of the SCA.” You cannot use the Corporate policy requirements, because the policy directly above you is more restrictive. You CAN require cash receipts to be deposited no later than 10 days after receipt; that is more restrictive.
 - Kingdom refund policy is that refund requests must be submitted in writing no later than 5 business days after the event, and that email requests are acceptable. Your policy can’t say 7 days.

Corporate has released a template that they want us to be using for policies. This makes it easier for those of us reviewing the policies for approval and/or changes to compare the same sections with the policies above them to ensure that they are correct. The following information is provided to assist you in completing your policy using the new template. Paragraph references match those on the template.

You should have ALL of the established paragraphs *even if they do not apply to your group* through paragraph 14. Additional policies specific to your branch may be added beginning with paragraph 15. If you have none, stop with paragraph 14. If an established paragraph does not apply to your group, put the paragraph heading and “Not applicable”.

1. **Composition of the Financial Committee:**

You have 3 choices. Financial Committee consists of the Exchequer, the Seneschal and
All other paid members in the branch
All other paid members voting at a meeting
Specified individuals

You should be familiar with these options, they are on the Financial Committee page of the quarterly report.

If you *ever* take a vote to members at a meeting or in the branch, then your financial committee is one of the first two. One of the errors I see more frequently is the statement that the financial committee consists of the exchequer, seneschal and the following members (or x number of members, or the officers listed below, or... whatever, it is “specified individuals”) and if the FC cannot come to an agreement (or the dollar amount is greater than x) then the members at a meeting will vote. If the members at a meeting are voting, then they are the financial committee.

If your FC is “all other paid members in the branch” you will need to spell out your process of getting the information about the vote to those people, how long they have to respond, and

how you decide that the vote is complete. If you send out an email for a vote, for example, and you have 40 members in the group, and only 2 people respond – is that considered a completed vote so you can move forward (or not) depending on how they responded? I personally think this is the least functional possibility.

If your FC is one of the first two options, then you will need to also specify an emergency financial committee, for such votes that must be done before you can poll the rest of the financial committee members. Here is where you can specify that the EFC may vote on financial decisions up to \$xxx without going to the full committee, if necessary. You should also require that any votes done by the EFC must be reported at the next meeting.

2. Terms of Financial Committee Members:

If using either of the first two options, the term is as long as they are active paid members. If using the third option, you can specify term limits if desired. If the members are all officers (which is not required unless you want it to be) the term should be concurrent with their respective warrants.

3. Timeframes and methods for meetings:

How often is the financial committee required to meet? How do they meet (in person, on the phone, in a virtual meeting, by email?). Note that Corporate policy requires that financial votes may not be done on Facebook or other social media venues.

4. Timeframes and methods for action approval under normal circumstances

Do you require that a financial decision be discussed at a meeting and the actual vote is taken at a following meeting? Is that true for only some dollar amounts (greater than \$xxx) and amounts less than that limit can be voted on immediately? That sort of thing.

5. Timeframes and methods for meeting and approval in emergencies

How does the emergency financial committee “meet” to vote? How many members of the emergency financial committee approve of the expenditure before it can be made, all of them? A simple majority?

6. Reporting Schedule for branches

You are a branch. The basic reporting schedule is specified in the Kingdom Policy, and you can reference that (“See Kingdom Policy”). Be sure to review the Kingdom Policy to ensure you are actually following it.

Does your branch have additional reporting requirements?

7. Reporting requirements for branch reports

Again, you are a branch, and the requirements are specified in the Kingdom Policy. You can reference that.

8. Timeframes and methods for review and revision of the financial policy

Kingdom policy is that the financial policy is reviewed annually. Read that section. You can review more frequently, but not less frequently. How you vote on changes to the policy should be specified.

Where Kingdom policy requires review and approval by the Board of Directors, branch policies require review and approval by the Kingdom Exchequer. If you have a Regional Exchequer, that person reviews the policy first, and once they feel it is correct, they forward to the Kingdom Exchequer for final approval. Once you have been notified that the KExch has approved it, how to publish the changes should be specified in your policy.

9. Methods for controlling cash receipts

Cash receipts shall include but are not limited to:

Event income of all types, money collected from advertised fund raising endeavors, donations, money from the sale of goods purchased with group funds, and newsletter sales and subscription income.

- a. Cash receipts of any type and in any amount must be deposited in the appropriate account no later than 14 calendar days after receipt by an officer of the SCA. No incoming funds of any type are to be kept out of the appropriate account longer than 14 calendar days. Undeposited income of any type is not to be used for refunds, reimbursements or expenses.
- b. Use of online credit card acceptance services by SCA branches is restricted to approval by the Society Chancellor of the Exchequer. SCA branches are not to use the personal credit card acceptance account of an individual or other business under any circumstances.
- c. Minors may not serve as Head Gatekeeper/Troll/Reservationist/etc. for an event. Minors may assist at the gate collecting funds, making change, etc., under the oversight of an individual permitted by the SCA's Corporate Policies to serve as an officer, who will be ultimately responsible for the accounting of the funds passing through the gate. Individual groups may be more restrictive should they choose. At least one paid adult member of the SCA must be present and in charge anywhere SCA money is collected.
- d. A paid adult member of the SCA must be in charge of the gate functions at any event where money is collected in the name of the SCA. Site owners may additionally oversee the gate operations, but the final responsibility for the funds collected in the name of the SCA must remain with an authorized paid SCA member who does not have a financial or material interest in the ownership of the site itself.
- e. All cash received at an event shall be counted and recorded by two people (not of the same family or address and not in a personal relationship) before the cash is removed from the site. Copies of the cash record will be provided to the Branch Seneschal and the Exchequer.

10. Policies regarding event admission charges, refunds, or complimentary passes

Be sure to read the Kingdom Policy in this section. A lot of it applies only to the Kingdom and Kingdom Events, but other information is there that applies also to branches.

Remember that as a 501.c.3 we legally may not use SCA funds to pay for nonmember site fees. We cannot use SCA funds to benefit an individual, and specifying nonmembers translates to benefiting one group of persons and not another. We CAN have events that are free to all attendees.

Notice that for the Kingdom, refund requests are required by 5 business days after the event, and according to 10.d.vi, no refund shall be issued if the event has not made a profit BUT there is a provision in that paragraph that allows for exceptions to be made. I strongly recommend that your refund policy also allow for exceptions.

11. Policy regarding asset management and control of inventory including trailer policy

a. Trailers: If your branch does not own a trailer, just put Not Applicable here. If it does, the policies outlined below apply and should be under the heading for Trailers

- i. All trailers owned by the SCA are to be used for storing and transporting SCA property to and from SCA functions. Trailers owned by the SCA may not be used for strictly personal purposes by the members of the branch.
- ii. Anyone towing a trailer owned by the SCA or one of its branches shall be a member in good standing and tows the trailer at their own risk.
- iii. Agreements to store and tow the trailer must be made in writing in advance between the member storing or towing the trailer for each trip and the branch owning the trailer. Each agreement should include specifications of timeframes and calculation for any expense reimbursement. Each trip should be considered round-trip, and the member towing the trailer is responsible for its return at the end of the trip, unless otherwise specified in the agreement.
- iv. Trailers must always be loaded in compliance with the trailer's maximum gross trailer weight rating, maximum tongue weight rating, and load balancing instructions. Trailers must be attached to a towing vehicle rated for that type of trailer. Trailers must be attached using all legally required attachments and restraints and working electrical connections.
- v. If there is available capacity in the trailer after the branch property is loaded, and there is a desire to transport additional personal property in the trailer, it is allowable that additional personal property owned by branch members is placed in the trailer. Any personal property is loaded into the trailer at the property owner's risk.

b. Other Property

This section can follow the Kingdom Policy, with the exception of the Regalia paragraph, iv., since Regalia is now considered to be depreciable assets (if the value is greater than \$2000) or gets reported as General Supplies when purchased if less than \$2000. If you own regalia, your 2020 Q4 report should have been revised to put the regalia where it belongs and you would not use page 7 of the quarterly report (you should be on version 6 as of August 2021).

12. Prohibited Activities

This section is filled out in the template and should not be changed

13. Policy on sales tax

This section is filled out in the template and should not be changed. None of the states in the Kingdom of Atlantia require sales tax from us.

14. Special Purpose and Dedicated Funds

Unless otherwise specified, all money is considered to be General Funds. If your group has permanent or temporary dedicated funds, you list them here. Your listing must include the secondary purpose, and the expiration.

Permanent funds are those funds that you keep adding money to and using it. Review the Kingdom Policy for some examples. Notice the secondary purpose and expiration for each. These are funds that get voted on every year and may be required for many years.

Temporary funds: include a paragraph similar to what is in the Kingdom policy regarding temporary funds. You do not want to have to update your policy every time you establish a temporary fund. You are doing fundraisers to collect monies for a new pavilion. Once you have enough money, you buy the new pavilion using the money from that fund. If what is in the fund exceeds what was needed to buy the pavilion, it goes to the secondary purpose. This is a temporary fund; you won't be raising money to buy a pavilion every year.

15. Additional policies

If your group has policies on subjects that do not fit in the above paragraphs, here is where you add them. Add as many paragraphs as you need.