

Revised April 2018

Guidelines for branch finances 2017-18

In 2015-16 we trialled a new process for administering branch funds, in an attempt to simplify the process as well as incorporate some flexibility throughout the year. This process has been generally well received; there were a few problems and these were discussed both by the Branches Working Group in November 2015 and at the All Branches Meeting in April 2016. For 2017-18 this new process will continue with a few modifications required by the RSB auditors.

The branch allocation of funding from RSB in 2017-18 will be the same as for 2016-17.

Branch bank accounts

From the financial year 2017-18 onwards the rules governing branch bank accounts will change. This is required by both the Charity Commission and by the RSB auditors. All branches must have accounts with online access and full login details must be provided to the RSB finance manager.

If branches do not want online access, branch finances can be handled directly by the RSB finance manager at head office. In this case the branch bank account should be closed at the end of the 2016-17 financial year and all remaining funds transferred to the head office account.

Several branches already make use of this facility which removes the need to submit an annual return. Invoices and expense claims are submitted to and paid directly from branch funds held at head office and receipts from events are directed to the branches funds. If this situation applies to your branch please contact us at regions@rsb.org.uk with any questions or to discuss further.

Branches are still required to submit the annual **Budget Proposal** document for the financial year.

Schedule of financial procedures for 2017-18

The RSB financial year runs from 1st October until 30th September.

Summer 2017:

- Plan activities for 2017-18 and submit details to regions@rsb.org.uk on the Budget Proposal document

Before 15th October 2017:

- Prepare and submit the branch annual return form for 2016-17 to head office
- Submit the branch bank account statement as of 30th September 2017 to head office

*NB: These two documents are **not** required for branches where accounts are managed at head office and there is no local bank account.*

After 1st October 2017:

- As soon as **all three documents have been received**, funds will be transferred to the branch account to top up the balance to the level of the annual allocation.
NB: there is no carryover of unused allocated funds or additional event funding from one year to the next. Where branches have raised additional income from other sources, carry over should be discussed in advance with head office.
- Branch treasurers manage finances throughout the year and branches can apply for additional event funding either from the RSB or outside sources as required to run their programme.

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Copies of the branch budget proposal and annual return forms can be downloaded from the branch resources page: www.rsb.org.uk/branch-resources

Branch funding allocation

Each branch will receive a set amount of funding (the branch allocation), after the branch return, bank statements and budget planning documents have been received and approved by head office. The branch allocation will be transferred less any balance remaining from the previous year. For branch accounts held centrally, funds will be available from head office once the budget proposal document has been received. This sum allocated should cover the branch general administrative costs, the AGM and as much of the planned programme as possible.

The branch allocation of funding from RSB in 2017-18 will be the same as for 2016-17.

Branch Returns

Each branch, acting through its treasurer, is required to send a return of branch income and expenditure at the end of each financial year. Returns should be sent to regions@rsb.org.uk. The branch annual return form is available on the [branch resources page](#). An example of the completed form is shown below.

Royal Society of Biology Branch Return 2015-16				
		Year Ending:		30 Sep 2016
Branch Name:				
		A	B	C
		Gross Income (£)	Gross Expenditure (£)	Net Funds (£)
Cash Balance @:	01 Oct 2015			£2.00
Branch AGM		£1.00	£1.00	£0.00
Branch Events		£2.00	£2.00	£0.00
Other Events		£3.00	£3.00	£0.00
Branch Administration			£4.00	-£4.00
Branch Committee Travel			£5.00	-£5.00
Other Expenditure			£6.00	-£6.00
RSB Branch Allocation		£15.00		£15.00
Other Income; e.g. Sponsorship		£5.00		£5.00
Bank Charges			£0.00	£0.00
Bank Interest				£0.00
Total Income / Expenditure		£26.00	£21.00	£7.00
Cash Balance @:	30 Sep 2016			£7.00

PLEASE NOTE:

- 1) Please ensure that a bank statement as of 30th September 2016 is attached with this return.
- 2) Return completed form, for the Financial Year (FY) ending 30th September by 15th October 2016.
- 3) Columns are totalled as follows: A - B = C
- 4) Supporting paperwork must be retained for external audit purposes and be prepared to submit these to the RSB when required.

RETURN IS REQUIRED FOR EXTERNAL AUDIT AND IS NEEDED AT THE RSB BY 15TH OCTOBER

Branch planning and budget proposal

We expect each branch to prepare a plan of activities and events during the year and a proposed budget for submission to head office, using the budget proposal form. We understand that some activities and costs will change during the year but branches are asked to provide as much accurate detail as possible for effective financial planning. Actual expenditure from previous years will be useful in this planning process.

The budget proposal form plus a completed example are available on the [branch resources page](#) and a completed example is shown below. There are two sections within the one page form; Table 1: Branch Administration and Table 2: Branch Events. The totals columns in the tables will populate automatically.

Royal Society of Biology Branch Budget Proposal 2016-17													
Budget Table 1: Branch Administration													
Date	Branch Name	Branch Administration Expenditure							Branch General Income				
		Branch Administration (e.g. Postage)	Committee Meeting Catering	Committee Meeting Travel	Committee Meeting Room Hire	Other Cost Specify:	Other Cost Specify:	Other Cost Specify:	Total Administration Expenditure (£)	Expected Income (e.g. Grants)	Annual RSB Allocation	Total General Income	AGM & Events Available Balance
1 July 2016	Ankh Morpork	£25.00	£25.00	£200.00	£0.00	£0.00			£250.00	£0.00	£1,000.00	£1,000.00	£750.00
Budget Table 2: Branch Events													
Event Date (month) [PROPOSED]	Event Title & Type (e.g. Talk)	Branch Event Expenditure							Branch Event Income				
		Catering	Room Hire	Marketing and / or Publicity	Speaker Expenses and / or Fees	Event Resources	Other Cost Specify:	Other Cost Specify:	Total Expenditure per Event (£)	Estimated Income (e.g. Tickets)	Event Profit / Income required	Additional Funding Source (e.g. Funds, Sponsor) State:	
Nov 2016	Branch AGM		£250.00						£250.00		-£250.00	Branch allocation	
Nov 2016	Lecture after branch AGM	£300.00			£200.00	£0.00	£0.00	£0.00	£500.00		-£500.00	Branch allocation	
Oct 2016	Wildlife trust visit and talk	£0.00	£0.00	£0.00	£100.00	£0.00	£0.00	£0.00	£100.00	£150.00	£50.00	N/a	
Dec 2016	Christmas social	£500.00	£100.00	£0.00	£0.00	£0.00	£100.00	£0.00	£700.00	£100.00	-£600.00	depends on bar sales/branch allocation	
March 2017	Stand at festival	£30.00	£0.00	£0.00	£0.00	£50.00	£0.00	£0.00	£80.00	£600.00	£520.00	Branch allocation	
May 2017	Branch lecture joint with XXX, shared costs	£150.00	£0.00	£0.00	£100.00	£0.00	£0.00	£0.00	£250.00	£0.00	-£250.00	additional event funding	
									£0.00	£0.00	£0.00		
									£0.00		£0.00		
									£0.00		£0.00		
									£0.00		£0.00		
									£0.00		£0.00		
									£0.00		£0.00		
									£0.00		£0.00		
Totals:		£980.00	£350.00	£0.00	£400.00	£50.00	£100.00	£0.00	£1,880.00	£850.00	-£1,030.00		
<p style="color: red;">Additional information, if required.</p> <p>Christmas social: other costs for cash bar staff will be waived if sales are over £150 Joint lecture with XXX: venue provided free, branch will cover half catering and speaker costs</p>													

Table 1: Branch administration

In this section all projected costs for branch administration should be entered as shown in the example;

- General branch administration costs, such as postage, telephone etc.
- Catering for committee meetings
- Branch committee travel costs
- Room hire for committee meetings
- Any other general costs e.g. stationery, copying, printing

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1 July 2016	Ankh Morpork	£25.00	£25.00	£200.00	£0.00	£0.00			£250.00	£0.00	£1,000.00	£1,000.00	£750.00

Table 2: Branch Events

In this section all projected costs for branch events including the branch AGM planned throughout the year should be entered in as much detail as possible as shown in the example. There is a space for additional notes where needed for further details of individual event costs.

Budget Table 2: Branch Events												
Event Date (month) [PROPOSED]	Event Title & Type (e.g. Talk)	Branch Event Expenditure								Branch Event Income		
		Catering	Room Hire	Marketing and / or Publicity	Speaker Expenses and / or Fees	Event Resources	Other Cost Specify:	Other Cost Specify:	Total Expenditure per Event (£)	Estimated Income (e.g. Tickets)	Event Profit / Income required	Additional Funding Source (e.g. Funds, Sponsor) State:
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Dec 2016	Christmas social	£500.00	£100.00	£0.00	£0.00	£0.00	£100.00	£0.00	£700.00	£100.00	-£600.00	depends on bar sales/branch allocation
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									£0.00		£0.00	
									£0.00		£0.00	
									£0.00		£0.00	
Totals:		£980.00	£350.00	£0.00	£400.00	£50.00	£100.00	£0.00	£1,880.00	£850.00	-£1,030.00	
Additional information, if required. Christmas social: other costs for cash bar staff will be waived if sales are over £150 Joint lecture with XXX: venue provided free, branch will cover half catering and speaker costs												

Use of branch funds

Funds provided to branches can be used for branch activities supporting the [vision, mission and values of the RSB](#). This includes:

- Branch AGM and any associated event
- Activities and events for members
- Activities and events for non-members (public, schools, etc...) which align to the RSB vision, mission and values

All uses of branch funds must be supported by appropriate invoices or [expenses claim forms](#) with receipts. These **must** be retained by branch treasurers and be available for inspection by the RSB or its auditors.

Branches should make best use of the funds available and seek best value for money when organising events and activities. This will include use of free venues and educational/charitable discounts, etc. Charges for branch events should be considered and in particular for social events involving attraction admission fees, meals etc. Pricing structures for members, non-members, children, etc. should also be considered.

Gifts for speakers

In line with RSB policy, branches may purchase speaker gifts up to £10 for small events (less than 100 attendees), for events over 100 the upper limit is £50. We would remind all branches that the RSB is a charity and as such encourage branches to be prudent when selecting gifts.

Cash and gift prizes for competitions and regional awards:

Cash prizes and vouchers are not permitted for regional competitions and award winners. However branch funds can be used to purchase small biology related gifts (such as a biology text book or non-fiction book or similar). Gifts should be agreed with the regions team in advance of publicising the competition and all receipts retained as appropriate.

Branches can award prizes of a certificate, a year's complimentary membership / renewal (on request and agreement to the head of membership and marketing), an RSB pin (depending on the event) and acknowledgement of achievement in *The Biologist* or on the RSB website.

Should local sponsors wish to cover a larger cash prize, this would be acceptable however any contract or agreement should be with the RSB and not local members or committees.

In addition, Branch funds **cannot** be used for the following items:

- Charitable donations
- Cash sponsorship of non-branch events, e.g. conference sponsorship
- Transfer of funds to third parties for non-branch events, e.g. school events or prizes
- Cash payments to speakers/presenters unless this is the speaker's main business. Allowed payments should be supported by a business invoice. NB. Fees for specialist guided tours or behind the scenes tours **are** permitted and should be accompanied by an invoice from the attraction/venue. See 'Gifts for speakers' policy above.
- Cash payments to volunteers including branch committee members **except** for expenses incurred in attending branch meetings or organising branch activities. All such expenses must be supported by an expense claim form approved by the branch treasurer and with accompanying receipts.
- Competition / event prizes e.g. cash prizes, vouchers or gifts except as described in the section above.

Additional event funding

In addition to the basic branch allocation, branch committees will have the opportunity to apply to a separate allocation of funding for specific events (up to £500 for each event), which head office will approve on an individual basis for each event.

This additional event funding is intended to supplement branch committee's basic allocation, so that committees with plans to run additional events throughout the year have the opportunity to apply, as and when opportunities arise. A key aim is to help ensure that the overall budget for all branches is used effectively and efficiently across all 19 branches throughout the year, maximising the collective impact and efforts of our branches.

The additional event funding application form is available on the [branch resources page](#) and applications can be made at any time during the year to regions@rsb.org.uk

Branch committees will receive a decision as soon as possible after submitting an application but are encouraged to apply as early as possible to avoid delays in event organisation. We will not necessarily give a yes or no decision, but may instead, offer part funding or suggest alterations to the event proposed.

There is no limit to the number of events branches are able to apply for funding for and each will be judged as much as possible on their individual merit. As with all branch events, impact and value for money will be important considerations, as well as their congruence with the aims of the RSB, and overall budget limits. Another important factor is that there is a balance of events throughout the country and throughout the year.

Half the overall funding pot for additional event funding will be set aside to fund events in the first six months of the financial year, 1st October 2017 – 31st March 2018 and half to fund events in the second six months of the financial year, from 1st April 2018 – 30th September 2018. This is to enable an equal spread of events throughout the year and to ensure all funds are not allocated within the first half of the year.

Sourcing additional external event funding

In addition to branch's basic allocation and additional event funding, branches may wish to seek funds from elsewhere. A list of some [public engagement funding schemes](#) is available.

Individual members can apply to the [Regional Grant Scheme](#) for event funding. Grantholders can work with branch committees to organise and deliver events funded through the regional grant scheme, however events are distinct from branch committee activity, and the individual making the application remains solely responsible for the event.