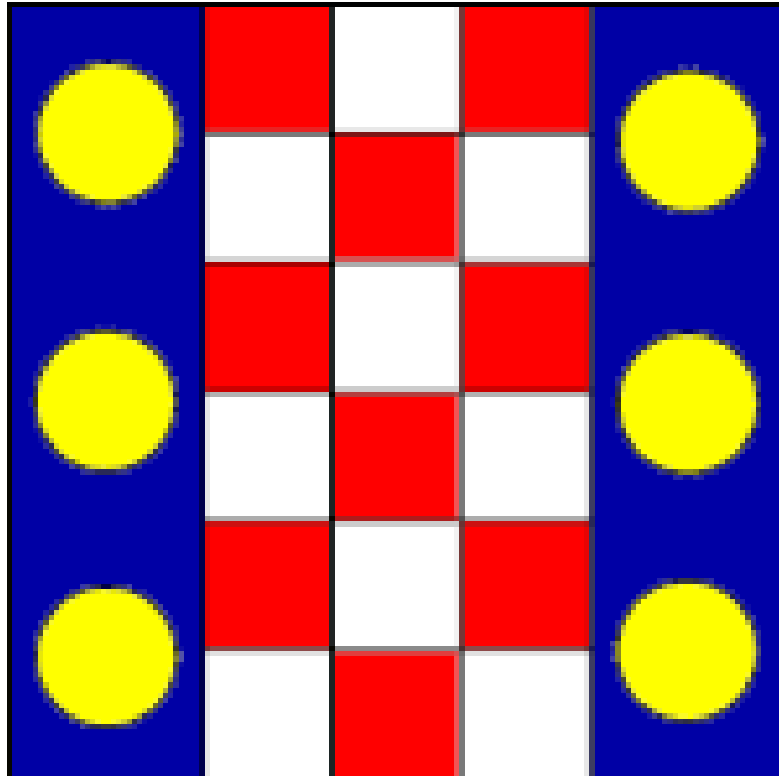


# Lochac Reeves Handbook



Chancellor of the Exchequer

The Kingdom of Lochac

December 2024

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# Welcome and Introduction

## Greetings,

If you have taken on the role of Reeve for your SCA group, then your Chancellor of the Exchequer thanks you, on behalf of the Kingdom of Lochac.

In recognition that this office is very important and time-consuming, this handbook has been developed to provide structure, procedure and guidance to Lochac Reeves, who are basically each group's treasurer. In general, procedures outlined in this Handbook apply to all branches within Lochac (Australia and New Zealand). It is intended to be read in conjunction with the SCA financial policies relevant to each country. Where different regulations and policies apply for each country, they will be highlighted.

You are not expected to do this job on your own. Several Exchequers, Reeves and other officers have provided their valuable insights and input into the development of this handbook. As ever, we welcome thoughts from those using it, particularly if improvements/updates are required. The Office of the Exchequer will assist you to be warranted and set up on the relevant systems so you can access Dropbox, Xero and get started. You can "read it from start to finish" – or if you prefer, you can click onto the **Headings and go straight** to the section you would like information on.

There will be training in the regular tasks that you will be responsible for.

- **Part 1 Explains what the Lochac reeves do, and how you get set up to do the job.**
- **Part 2 Highlights your role managing the branch bank accounts.**
- **Part 3 Gives information on the tasks you are responsible for on a monthly, quarterly and annual basis.**

**To keep on top of your responsibilities, it is highly recommended that you provide a bit of time each week, so that you can meet the Kingdom deadlines. Some of these deadlines are related to mundane (or statutory) laws, and it is your responsibility to ensure you do your best to meet them.**

There may be times when you need to get more detailed advice regarding circumstances and policy that you are less familiar with, such as when a reeve is stewarding an event, or if you are having issues regarding payment of an account.

**The following TIP Icons have been provided to help you navigate this document:**



A Policy Tip – shown where something is subject to SCA Ltd and SCANZ policies and statutory laws.



A specific tip related to your regular Reeve tasks!



Strategic Thinking and Planning – something you need to remember!



Flags – be careful - as in "*when in doubt, get in touch with your upline, or someone suitable*"!



Affirmation you are the right pathway.

*In medieval times, mastery of skills, whether in craftsmanship, combat, or the arts, was achieved through relentless practice and dedication. In the chivalric codes of knights, constant training and practice in combat and horsemanship were essential to becoming a skilled and honorable knight. Similarly, artisans and craftsmen in medieval guilds dedicated years to learning and perfecting their trades through apprenticeships and rigorous practice.*

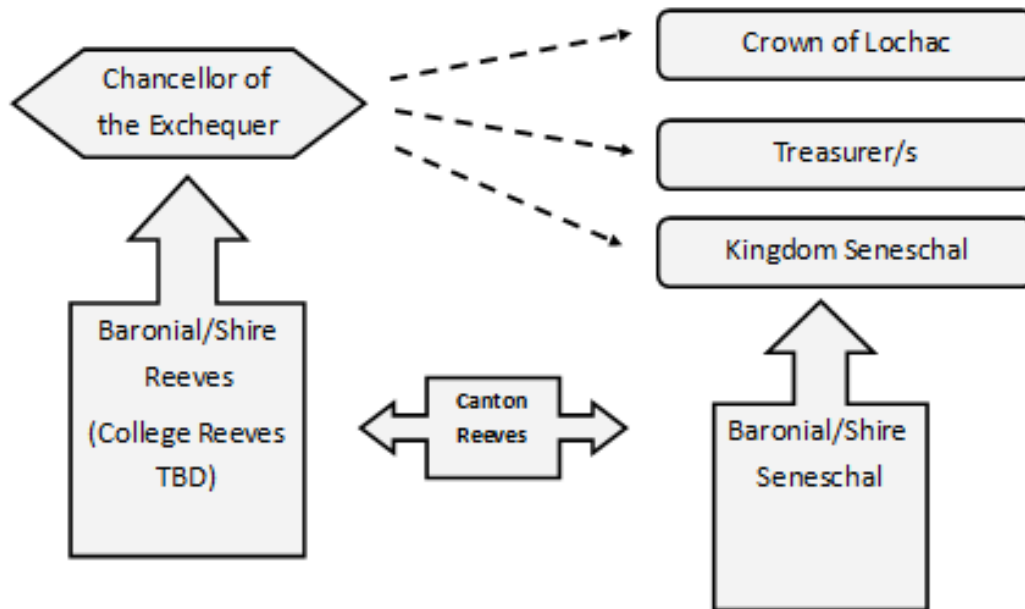
**This document has been prepared by the Office of the Chancellor of the Exchequer and endorsed by the treasurers of the SCA in Australia and New Zealand**

# PART 1. Reeves in Lochac

As greater branch officers in the Kingdom of Lochac, a branch reeve is responsible for managing the SCA owned bank account(s) that have been allocated to support your SCA group. This includes collecting and filing relevant documentation, reconciling income and expenditure, in a timely manner, providing regular reports on the state of the finances and other assets to the branch and the kingdom.

Reeves are also instrumental in “making SCA things happen” by supporting their group to undertake activities that generate income and expenditure in an appropriate way. Therefore, they need to cultivate good working relationships with other branch officers, particularly the seneschal and/or constable.

Support is available from your “up-line” officer, the reeve of the group which is parent to your own. In addition to their own function as reeve of their branch, or kingdom exchequer, the up-line’s role is to assist downline reeves in managing the finances of their branches, and to provide advice on the best ways to do this.



Diagrammatic representation of the lines of reporting in Lochac (L. Armstrong Dec 2024)



## Getting you started!

Branch Reeves responsible for the following:

1. Managing the Branch’s income and expenditure appropriately and providing advice to Event Stewards and others within the Branch. This includes remitting Kingdom Levies,<sup>1</sup> Event Insurance/Membership<sup>2</sup>, GST payments and other corporate fees<sup>3</sup> (where applicable) etc. to the Kingdom and Corporate accounts.<sup>4</sup>
2. Upload and appropriately store (in Dropbox) of Council Meeting Minutes, Sign-In sheets, Event reports, funding approvals, receipts etc.
3. Reporting on the state of the Branch’s finances to Council (monthly) and to the Kingdom (quarterly).



**To do these three things, you will need to be set up on the cloud-based Kingdom Accounting system (Xero) and filing system (Dropbox) that is managed by the Exchequer, or their Regional Deputy. Ideally, the previous reeve will assist you with Handover. This can take**

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<sup>1</sup> The Lochac Laws stipulate that “For every day (up to a maximum of 5 days) of every event held, \$1 from every person 18 years or older attending the event that day shall be collected.”

<sup>2</sup> Non-SCA members who wish to attend (non-online) SCA events and other activities are subject to a payment for insurance coverage. In Australia, non-Members Event Insurance costs are \$10.00 (adults) and \$5.00 (minors) (GST inclusive). In New Zealand non-Members must pay an Event Membership fee of \$2.

<sup>3</sup> Such as for Square or Zeller

<sup>4</sup> Under SCA Ltd Financial policy, transactions between Branches / Corporate do not require council authorisation when paying for GST, Kingdom Levies, or Event Insurance. It must be reported in council minutes as having occurred.

up to six months after the confirmation, to allow time for training - particularly on the use of Xero.



**Once you have been confirmed as the incoming Reeve you can:**

1. Consult with relevant officers (and the Baronage) as appropriate, to discuss when you'd like the office to be passed on. A formal "step-down", and "step-up" can occur at a Court if you would like. Take a look at the [Office Handover Checklist](#) - which will be available both on the [Reeves Website](#) and in Dropbox under **Reeve Training**.
2. Inform the Office of the Exchequer so that Warrant (usually for two years) can be set up. Once this occurs, you will be allocated the dedicated Reeve email address. **Change the password** of this email, so that the **previous reeve no longer has access to it**. However, previous reeve may stay on as an approver on the account, particularly if they will be your deputy for (up to) the next three months.
3. Sign, scan return the Confidentiality Agreement to the Exchequer **exchequer@lochac.sca.org**. Then, you will be invited to join the relevant Dropbox folders for your Branch **and** the Xero accounting package using your personal email address.
4. Use the appropriate process below to become an account approver (see below for details).
  - a. In Australia, use the [Link to the Electronic Banking Signatories Form](#) to update the Branch signatories/approvers. Email an amended form to SCA Ltd Treasurer [treasurer@sca.org.au](mailto:treasurer@sca.org.au), and send a copy to the Regional/Exchequer.
  - b. Go into the local Westpac Bank and ask them for a Customer Reference Number (CRN), which will allow you to access the online bank accounts. You will need appropriate ID points for this to occur.
  - c. For New Zealand bank accounts, the NZ Treasurer and Committee can add and remove approvers. You will need to complete the [Business Online User Form](#) and visit a Westpac branch with your ID to complete the process.
5. **Join the [Lochac Reeves mailing list](#) and the [Lochac Reeves Facebook](#) Page.**
6. **Online SCA Resources to get across:**
  - a. Financial policy of the SCA in your country ([SCA Ltd](#). or [SCANZ](#));
  - b. the [Lochac Procedures Manual](#);
  - c. the Lochac Reeves Handbook (i.e. this document); and
  - d. [Corpora](#) and the [Laws of Lochac](#).



**All Branch Reeves are encouraged to have a Deputy. While this could be the former Reeve, they should not be engaged for more than three months for the handover process, without the approval of the Exchequer or their Regional Deputy. If you know someone with relevant skills and enthusiasm feel free to talk to Your Seneschal about engaging the idea. PLEASE NOTE: While the process for appointing a deputy is relatively informal, they will need to complete a Confidentiality Agreement as well.**

## Lochac's accounting and recording keeping systems

As part of setting up your warrant, the Exchequer will add you as a User to the relevant Xero page and relevant Dropbox files. Both SCA Ltd and SCANZ require all reeves to sign a Confidentiality Agreement that clarifies the privacy and confidentiality of financial information relating to the activities of the SCA Ltd.



**You will be required to confirm that you understand and agree that passwords and user logins to Xero, Dropbox and any future technology used by the SCA requiring passwords should not be shared. Note that, for auditing purposes, login details to Xero are directly linked to your personal email account. Any actions you make within Xero are recorded with your name.**

What is Xero and why do I need to use it?

All Reeves need to use Xero, a **cloud-based accounting software package**, which is used by a wide range of not-for-profit organizations and small businesses. Xero has several useful functions:

1. Reeves can quickly reconcile their branch's bank transactions. Bank reconciliation happens when you compare your record of income and expenditure against your branch's bank transactions. It's how you verify and account for whether payments and expenses related to a wide range of activities undertaken by the branch have been handled correctly.
2. You can attach scans or photographs of documents, such as tax invoices or receipts related to any expenditure or income, to the reconciled transactions. Just make sure the images are clearly legible.
3. Branch transactions can be coded so Kingdom levies, Event Insurances and other payments can be identified and reported upon.
4. It provides reporting functions, to assist to complete your reporting responsibilities.

**More information related to using XERO, including Help Sheets and other useful tools can be found in Dropbox (see below).**

### Dropbox

The Kingdom of Lochac uses a cloud system called Dropbox to store source documents that provide evidence of income and expenditure. Other types of documents relating to the financial operations of the branch may also be stored in Dropbox. Access to Dropbox is managed by the Chancellor of the Exchequer and the Regional Deputy, and is part of the reeve on-boarding process as noted in Part 1. All additions or removals from the branch folder should be reported to the Exchequer.

#### *Event sign-in and indemnity forms*

Event sign-in sheets and Australian indemnity forms are important legal documents, since they provide evidence of who has accepted the terms of the indemnity which are part of our public liability insurance. They also constitute the official record of how many people have attended an event - adults and minors, members and non-members - which is necessary in determining the event insurance fees payable to our insurer, the Kingdom levies payable to the Crown, and the actual gate takings for the event.





## [The 2024 Constables Handbook offers guidance on records management.](#)

*“Original indemnities must be stored in such a manner that a responsible party can easily retrieve any needed form. We must keep adult indemnities for 7 years and minor indemnities for 20<sup>5</sup> years. All indemnities from events are to be scanned into Dropbox by the local group Reeve, or the reeve may liaise with the group Constable and delegate this task to the Constable. Paper copies should be stored either with the Reeve, or in a safe location to which the group Seneschal, Reeve and Constable have access. The location of the paper copies should be included on the Constables report. Keep them safe and dry, and in a state where they can be easily retrieved for a given date or event, even years after the fact. Protect the forms from heat, rain, flooding and rats! Plastic boxes with secure lids are a good option.”*

The current templates for event attendance records and indemnity forms can be found on the [Kingdom Constable’s website](#). These forms are different in Australia and New Zealand, and may change from time to time in response to changes in our insurer’s requirements or statutory law. Reeves, constables and event gatekeepers should always make sure that the correct current forms are in use.

### *Agendas/Minutes for Branch meetings*

Remember these documents provide evidence of what decisions and approvals have been made, and what action items assigned, which people will need to be able to refer to later. Good records prevent disputes. Whether or not you are the person taking the minutes, it is your responsibility as reeve to ensure that they are uploaded regularly to the relevant Dropbox folder “Meeting Minutes” (see Annual Tasks for Dropbox file set up). At the very latest, they need to be uploaded in time for the next monthly meeting, but it may be appropriate to upload them quickly if they record decisions and actions with a tighter timeframe.

### *Financial expenses*

Documentation relating to non-event expenditure, such as quotes and applications for cash/fund advances and statutory declarations, should be stored in Dropbox. **Note that invoices and receipts should be attached to their respective Xero transactions instead (see below).**

While it is preferable that Statutory Declarations are only used in extreme circumstances, e.g., in the case of missing receipts, a statutory declaration can also be used as evidence of purchase to support the reimbursement of approved items.

Links to forms for each country are found below:

- The Commonwealth (of Australia) [Statutory Declaration](#) form
- The New Zealand [Statutory Declaration form](#)

### *Certificates of Currency*

In Australia, if a branch wants to hire a venue to hold an event, most venues require the booking to include a copy of SCA Australia Ltd.’s Certificate of Currency. Our certificate is updated

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<sup>5</sup> Stipulated by relevant Child Protection laws to prove guardianship, waivers and indemnities (pers. com. R. Arthur, Kingdom Constable 6 Dec 2024)

annually and stored in Dropbox. You can download and send a copy to event stewards as required, or ask the Exchequer to forward the document via a link.

### *Chart of Accounts*

Both Australia and New Zealand use their own Charts of Accounts (COA), which list all the different 'accounts' used to record its financial transactions. Copies are kept in Dropbox but it is also accessible via Xero under the Accounting tab. **Reeves must not make changes to this document and seek advice from the (Regional) Exchequer as required.**

Each account is assigned a unique number and is categorised based on its nature, such as assets, liabilities, equity, revenue, and expenses. This helps to organise the Kingdom's financial information in a systematic way, making it easier for reeves to track the financial health of a branch and prepare financial statements. It also serves as a guide for recording and reporting financial transactions accurately, ensuring consistency and transparency in the accounting processes.

## Reviewing the Branch's accounts



Upon stepping up, and after being set up, the first activity a Reeve should undertake is a brief review of the Branch's financial state to ensure that good governance and protocols are in place.

At a minimum this should cover:

1. confirming that the branch's bank balance is as expected;
2. ensuring that account transactions are being uploaded Xero and that there are no **unreconciled transactions more than one month old**;
3. confirming that **events held in the last 12 months** have all been finalised (or are in the process of being finalised) and all requested corporate payments (Kingdom Levies, Event Insurance/Membership and other fees) have been paid;
4. ensuring that Dropbox is in-place and up-to-date, looking over the last 12 months of files to ensure they are in line with the requirements in this document (see below).

### Annual budgeting

An annual update of branch spending and budget allocation is recommended. You can do this using Xero. For example, look at the different Officer Equipment Codes (A&S, Marshall) to work out what is typically spent on the different areas, as well as expenditure on approved projects. Then provide a report to the branch Seneschal and the reeve's upline officer as part of their first Quarterly Report. This will assist determine the group's priorities for the coming year and assist with asset management.

To the right is an example that shows one group's equipment spending over a calendar (financial) year. This group spent nearly \$3,000 on Equipment for various areas; A&S, Archery, Feasts and other items. Therefore, suggesting an annual budget of this value, gives the group a way to plan their yearly activities and make early decisions about the areas of SCA interest to the group. Remember to document this information in your monthly Minutes clearly and succinctly to enable easy review of required. It minimises the risk of *ad hoc* decisions that may be questioned later.

Debit	Credit	Gross	GST	Account
85.42	-	93.96	8.54	Feast Equipment
28.64	-	31.50	2.86	Equipment - Archery
2.73	-	3.00	0.27	Equipment - General
74.96	-	82.46	7.50	Equipment - Arts and Sciences
59.95	-	65.95	6.00	Equipment - General
18.18	-	20.00	1.82	Equipment - General
96.35	-	105.98	9.63	Equipment - General
18.15	-	19.96	1.81	Equipment - Archery
3,137.70	-	3,451.46	313.76	

## PART 2. MANAGING THE BRANCH ACCOUNTS

The Kingdom of Lochac is required to meet responsibilities under jurisdictional financial laws in both Australia and Aotearoa/New Zealand. Each country has its own Corporate Treasurer.



**These policies must be followed, unless superseded by a higher authority (i.e. statutory laws)**

The Society for Creative Anachronism Ltd (SCA Ltd). [SCA Ltd](#) (Australian) policy establishes accounting and financial management policy and applies to all SCA branches, Lochac kingdom officers and any other SCA financial activity based in, or using, an Australian bank account. Likewise, the SCANZ is incorporated in New Zealand under the new [Incorporated Societies Act \(2022\)](#). Its [Financial Policy](#) applies to all SCA branches, kingdom officers and any other members based in New Zealand who operate a New Zealand held bank account.



**This section will provide information on the types of events that generate income as well as other information in relation to income generation that branches must deal with from time to time, including expenditure rules and approval processes.**

### Branch income

Branch income is primarily generated through the undertaking of SCA (Society) Events as defined in [Corpora II.A \(Revised 2022\)](#). Most income generated is used to fund further group activities. Typically, events that have the potential to generate income, and subsequent work involving the reeve, include:

- 1) **Official events** (i.e. once off, typically garbed feasts, picnics, bonfires, craft classes, camping events and war musters)<sup>6</sup>.
- 2) **Crown events** such as Coronations and Crown Tournaments (additional information available in the [Crown Event Handbook](#)).
- 3) **Regular training and council meetings:** (typically not garbed) should not generate a profit for the branch, but it may be necessary to collect fees to cover venue costs and insurance cover for non-members.
- 4) Income generated through demonstrations and other educational presentations and activities.

### SCA Events



**All Society events must be sponsored by official branches of the Society, registered with the Seneschal of the sponsoring branch, publicized at least to the members of that branch, and conducted according to Society rules.**

Branch reeves support the planning and management of SCA Events undertaken by their group. This means you will need to understand how to record income coming from several sources. Examples include: event income (i.e. the cost of a ticket to attend the event), Event Insurance/Membership, which is paid by non SCA members to ensure they are covered by the SCA's insurance requirements. There will also be times when you have to pay branch expenses,

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<sup>6</sup> If there is doubt as to whether an activity is an "SCA Event" and, therefore, subject to Kingdom Levies, then a decision by the Kingdom Seneschal should be sought. (CHECK for new Kingdom Law) also see NZ Financial Policy re ????? re expenditure

such as hall hire and provide money to stewards to purchase event items, as well as relevant corporate payments (Kingdom Levies, Event Insurance, GST).

For more information on how this is done, please see [Appendix A: Supporting SCA Events](#).



**Cheques must not be used in Australia without the approval of the Chancellor of the Exchequer, and must not be used at all in New Zealand. Also talk to the Exchequer if your branch could be interested in using external electronic payments systems like Square and/or Zeller as there may be banking and transaction processing fees. These may only be used where directly authorised by the SCAA Board or SCANZ Committee.**

## Grants and Fundraising

All grant applications are to be reviewed and approved by the SCAA Board or SCANZ Committee as the legal entities responsible for SCA operations. All grant applications must be signed by a Board or Committee representative. The Board and Committee may apply rules as to how the grant is managed.

**Fundraising** – Any income derived from **fund-raising activities** should be clearly identified on financial reports and appropriately coded in Xero as part of the reconciliation process.

## Cash handling and receipts

Although we use less and less cash at SCA events, there are likely to be times when you need to handle cash. People who pay cash to an SCA branch are entitled to ask for a receipt. If so, such a receipt should be provided in a reasonable timeframe (preferably on the day). Electronic receipts may be used when paper receipts are not practical.

The following situations may occur:

1. hall attendance fees;
2. during the event preparation stages;
3. event admission (particularly if the event is low priced);
4. if a non-members want to pay event insurance in cash;
5. covering the costs of materials used in collegia; and,
6. when petty cash is required.<sup>7</sup>



**If small amounts of cash are collected, for instance to fund a weekly hall hire, consider asking to pay on a monthly basis by direct deposit, or similar arrangement.**



**Note that cash takings MUST NOT be held over the end of the group's financial year: 31 December for Australian groups, and 31 March for New Zealand groups.**

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<sup>7</sup> If approved by Council, **Petty cash** may be held under the following conditions:

1. It may not exceed \$150 and is utilised for (small) expenses only.
2. Event/other income is not deposited into Petty Cash.
3. It must be reconciled at the end of each quarter.



### The SCA Australia financial policy states:

*Cash takings at regular activities may not be used to fund expenses and must be deposited into the Branch's bank account within three days once the takings are identified as exceeding \$150.*

*All cash assets in a given financial year must be banked or reported to the Treasurer by the 31st of December.*

*Cash should be kept in a secure place.*

*Persons responsible for the collecting of funds are responsible for ensuring that funds are deposited within three days.*



### SCANZ financial policy states that:

*All cash must be deposited into the appropriate bank account within a reasonable time (as defined by the branch or kingdom entity). Adequate cash controls and security must be in place at any event where money is collected in the name of SCANZ. Implementation of cash controls and security is the responsibility of the Branch Treasurer and the Steward of the event, and must comply with this Financial Policy.*



**You don't want cash sitting around for any longer than you can help it. Cash must be banked. Cash cannot use it to pay for other group expenses. If it is not going to be possible to bank the cash in a timely manner, the event steward or reeve must inform the Chancellor of the Exchequer, or their Regional Deputy *within three days of collection*. Don't wait until after you've missed the deadline, and *then* tell the Exchequer!**

### *Creating a paper trail for cash takings*

**Event takings must not be used to purchase any event items. To minimise this risk, the following steps can be taken**

1. Carefully document cash takings on the recommended Cash Handling form (see Dropbox). This form notes what was paid for (i.e. Event Ticket and/or Event Insurance), by whom and when. This form can then be uploaded as part of the monthly Reconciliation process.
2. Ideally, this would be completed for each "gatekeeper shift", identifying the person responsible for taking that shift. For example, Sally was the head gatekeeper between 10am and 2pm. At the end of the event, the total amount of cash taken must be recorded, with the person collecting the cash and appropriate witnesses (i.e. an authorised account approver) signing the form.
3. **If the expected amount does not add up, the branch reeve must be notified immediately.**



**Using a Westpac Business Express Deposit<sup>8</sup> would be a useful way to ensure that cash event takings are not mixed with other money.**

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<sup>8</sup> Available from your local bank.

## *Transferring cash via EFT*

If cash has been collected in this way, then it may be transferred via EFT in a way that avoids the risk of potential “co-mingling” of funds (prohibited under the SCA Ltd Financial Policy and accounting standards). See the examples in [Appendix B: “Avoiding co-mingling”](#)

## *Branch expenditure*

Branches can only spend their money on things which support the goals of the Society. Typically, SCA branches need to spend their income in a variety of ways, such as:

1. **Venue hire** – for regular get-togethers and/or meetings
2. **Event expenses** – typically venue hire, catering costs, agreed event supplies, Kingdom levies, and event insurance for non-members attending events.
3. **Branch assets** - such as pavilions, feast/cooking ware, A&S supplies, items to support combat **or other training**).
4. **Consumables** – one off items for the group, such as a specialised A&S class
5. Items used support the running of the group, including for financial management, such as terminals for Square and/or Zellar.
6. **Recurring payments** – for example, registration of branch assets, such as trailers.
7. **Support Crown travel to important events** - for example a Baronial Investiture.

## Who can approve expenditure?

- 1) All branches must have at least three people who can authorise branch expenditure from the bank account. Two of these people are typically the branch seneschal and reeve, and/or **one** additional branch officer **with an approved rank (for example a Baron/Baroness)**.
- 2) All branch account approvers must:
  - a) be a member of the SCA Ltd or SCANZ
  - b) be 18 years or older.
  - c) not cohabit with another approver
  - d) not be the Crown (for the duration of their reign),

Adding or removing branch account approvers must be passed through a motion at branch council and included in the council meeting minutes. **Most banks will not allow changes to account authorities with being presented with a copy of the meeting minutes.**



[Refer to Part 1: Getting you started regarding the process to add or remove those authorised to approve bank transactions.](#)

## Rules applying to expenditure

Any SCA expenditure must be undertaken in an appropriate manner, which will be described below.

Basically, apart from the payment of Kingdom levies and other corporate fees, most branch expenditure **must be proposed, discussed and voted upon in advance by the branch council at monthly meetings**. The minutes of the meetings must record this process and be filed in the branch’s Dropbox in the Minutes Folder.



To quote the SCA Ltd and SCANZ Financial Policies on allowable expenditure –

*No officer or member of any level has the power to authorise payments that do not support the Society's non-profit purpose. If the reasonableness of an expense is uncertain, the supervising Chancellor of the Exchequer or the Corporate Treasurer must be consulted prior to any commitment.*

*To clarify issues of just what does and what does not support our non-profit purpose, the supervising Chancellor of the Exchequer's procedures and any other supporting documents prepared by SCA Ltd should be consulted.*

### *Emergency spending*

**The SCA Ltd Financial Policy (section M) provides the rules for limited amounts of emergency or unforeseen spending.**

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## **M) Expenses**

### **Expense authorisation and documentation**

1. SCA Ltd requires all expenditure to be pre-approved by the relevant Branch Council and documented in the Council Minutes of that Branch. Branch Councils may appoint subsidiary bodies to make such decisions on behalf of Council provided that these decisions are reported at the subsequent Council and recorded in Council Minutes.
2. Any expenditure that is required to be approved prior to Council for extenuating or emergency circumstances may be approved via email to all greater officers (as per Corpora) of the Branch, with a majority vote to pass the expense. In cases of amounts no more than \$100, the Seneschal or Branch Reeve of the group may authorise expenses on a case-by-case basis. Any such payments shall be reviewed by the next Branch Council and recorded in Council Minutes.
3. Where a pre-approved expense is to be handled with a cash advance (e.g. a float for an event) this must be documented in Council Minutes beforehand. Cash advances must be issued by electronic transfer.
4. Documentation to reconcile of cash advances must be delivered to the Reeve within 30 days after the event or other anticipated date of expenditure occurring. Failure to report as required can result in the Seneschal and Reeve, by joint agreement, refusing to issue cash advances to that individual in the future.
5. Ongoing approval for recurring expenses can be approved once each financial year without further representation to Council, provided that the expenses are of a uniform nature and do not exceed a maximum amount per expected recurrence as per the applicable Council decision.
6. Council can, on a yearly basis, pre-approve officers to spend up to \$50 to carry out the functions of their office. Receipts for funds used in this manner must be presented to the Reeve within a reasonable amount of time so as to not inhibit their meeting of reporting requirements.
7. Fully documented receipts must be provided to support all expenses wherever possible.
8. If a receipt is not available, a detailed statement of expenditure must be provided on a statutory declaration to support all expenses. Items receipted in this manner must be recorded as GST-free if over \$82.50. This rule applies both to expenses paid for directly out of an SCA Ltd account and to those applying for reimbursement.
9. Reimbursement of funds may not be processed prior to receipt of appropriate documentation.
10. A Chancellor of the Exchequer may approve emergency transactions on a case-by-case basis. After the emergency, all possible documentation should be assembled and be reviewed by the Exchequer.



[New Zealand reeves can refer to section 6 of SCANZ Financial policy.](#)

## 6. EXPENSE AUTHORISATION POLICY

### 6.1 Expense Authorisation Processes

#### 6.1.1 General Authorisation Process

Where possible, expenditure must be authorised in advance according to the policies of

- the Branch (in the case of a Branch account),
- the Council of the Purse (in the case of a Kingdom account) or
- by the SCANZ Committee (in the case of other entities).

This applies to anyone expecting reimbursement from the Branch, including Crowns and ruling nobles.

The Expense Authorisation Policies of Branches must include as a minimum a monthly meeting at which all financial members of SCANZ residing in the Branch may attend, where expenditure requests may be proposed, discussed and voted upon. Branches may implement their own processes for voting at branch meetings to decide on proposed expenditure, so long as voting is restricted to financial members of SCANZ. Note if a meeting is held at an event, then Event Membership does not confer voting rights on financial matters.

#### 6.1.2 Referring Expenditure Authorisation to Corporate Treasurer

The Branch Seneschal or Reeve should refer a decision of a branch meeting to the Corporate Treasurer for final approval if they are concerned about the reasonableness of the expenditure.

#### 6.1.3 Emergency Authorisation Process

In emergency situations only, the Seneschal or Branch Treasurer of the branch may authorise expenses on a case-by-case basis. This type of authorisation should be severely restricted and must be reviewed within 7 days by the normal authorisation procedure. All emergency expense authorisation must be notified to the Corporate Treasurer and Chancellor of the Exchequer within 24 hours of the decision. Repeated use of emergency authorisation processes are grounds for review and potential administrative sanctions.

#### 6.1.4 Reserves

It is recommended that each Branch or other entity should maintain sufficient cash reserves to continue normal operations after a total loss of advance expenses for one major event of the type it typically runs.

#### 6.1.5 Authorisation of Extended Commitments or Large Amounts

Any single purchase costing more than \$5000 must be approved by the SCANZ committee before it can be committed to. This would not apply to site fees for events or other event expenditure, only purchase of fixed assets or non-event-related items.

Any contracts or situations requiring ongoing payments for a period of more than 6 months, and which cannot be cancelled immediately at any time, must be approved by the SCANZ Committee before it can be committed to. This includes:

- lease or rental contracts
- purchase of an asset that requires ongoing registration (eg a motor vehicle or trailer)


This requirement would not apply to purchases of assets with an individual value of less than \$500 which might require regular service checks or maintenance (unless they also require registration costs).

## Cash Advances and Floats

**This section discusses where branch funds are advanced, usually to people running events. It is NOT about cash received by the branch.**

The SCA Australia financial policy says 'All cash advances and floats must be documented in Council Minutes. This may include as being noted in event or activity budgets that are approved by Council'. SCANZ financial policy says 'Advances of funds to members for purchasing goods or services must be documented beforehand and treated as a receivable item until they are reconciled by presentation of receipts and/or cash totalling the amount of the advance.' In order to ensure you satisfy financial policy, whichever country you are in, the key points are:

1. Don't advance money to anyone without prior branch council approval. Cash advances must be issued by electronic transfer
2. Document the advance clearly
3. Documentation to reconcile cash advances must be delivered to the reeve within 30 days after the event.
4. Make VERY SURE that the person receiving the advance understands that they must keep all receipts and tax invoices that they get when they spend the advance, in order for it to be reconciled later. They must have the documentation delivered to you within 30 days after the event, or other anticipated date of expenditure occurring.

 **Event personnel who fail to keep their receipts for supplies bought for events are probably the single most common problem that reeves have to contend with. Heed this warning, don't let it happen to you!**


**MORE INFORMATION ON CASH ADVANCES for EVENTS CAN BE FOUND IN [APPENDIX A: Supporting SCA Events](#).**

## Documenting branch expenditure

Reimbursement for items purchased in relation to an SCA activity **will not be paid until after a receipt or tax invoice is provided**.

Missing receipts affect the SCA's ability to claim any GST payable on the purchase. If a receipt is not available, a detailed statement of expenditure must be provided on a statutory declaration to support all expenses. This means the branch will not reimburse expenditure for that has either been a) not approved by Council and/or b) where there are no receipts.

In Australia, GST can be estimated for expenses up to \$82.50 without receipts. Expenses over this amount cannot be claimed without evidence. Items over \$82.50 without a receipt, must be recorded as GST-free during the reconciliation process.

 **Invoices and receipts must be provided to document all branch expenditure. This rule applies both to expenses paid for directly out of an SCA bank account and to those where a member is applying for reimbursement for money they have spent on behalf of the branch. Reimbursement of funds must not be processed prior to receipt of appropriate documentation.**

While, it is sometimes acceptable for the branch to reimburse members for expenses they have incurred on behalf of the group, or to pay them for services they have provided to the group. However, those payments have to be **approved in advance** by the branch council (like all expenses), and they must not either constitute or be perceived as ‘personal gain’ by the member.



**What may constitute or be perceived as constituting personal gain is detailed with examples in the [Australian Personal Gain Fact Sheet](#). This provides more detail than the *Allowable Expenditures* section of the SCANZ Financial Policy, and reeves in New Zealand may find it useful guidance.**

### *Financial Agreements (leases, grants, equipment hire)*

Because the SCA is a single legal entity in each country, branch seneschals and reeves don’t have the legal authority to make commitments on behalf of the organisation.

Contracts that are legally binding on SCA Ltd (such as a lease or grant) must be signed by its Board, particularly if longer than six months (which generally have clauses binding on the organisation). In New Zealand, SCANZ Financial Policy states that the SCANZ Committee is responsible for signing any agreement which requires payments for more than a six month period, and which cannot be cancelled immediately at any time.

However, hire agreements, including month-by-month hall hire and equipment hire, can be signed by branch officers.



**When in doubt, check with the Exchequer, or the Board/Committee.**

## Asset Management

As individual branches are not legal entities unto themselves, **all assets** are legally owned by either SCA Australia Ltd. and SCANZ Inc. **“Any item(s) (or collection of related items with an identified purpose) valued at over an amount called the ‘asset threshold value’ at the time of purchase, and with a life expectancy of at least one year is considered a branch asset.”**

Country	Asset threshold	Other relevant information
Australia	\$300	Purchasing assets valued at more than \$2,000 must be pre-approved by the Board of Directors.
New Zealand	\$1,000	The SCANZ Financial policy requires that ‘the Committee approve non-event expenditure (i.e. including purchase of assets) over \$5000.’



**To assist with management and appropriate maintenance, all assets need to be registered in Xero, for accounting purposes (the total value of all our assets appears as a line item in our annual financial reports) Some assets (i.e. a trailer) may need to be registered with the relevant authorities – that is a separate issue. When in doubt, seek advice from your upline!**

### *Entering asset information into Xero*

On an annual basis, reeves should work with other relevant branch officers (e.g. Seneschal or Quartermaster/Chandler) to:

1. Review and update the asset register (a template can be found in the Dropbox Folder).
2. Add any assets purchased within that *financial year* to the register.
3. Update Xero to match the register.
4. Remove any assets which have been lost, worn out, or otherwise written off. This must be reported to either the Exchequer (in Australia) or the SCANZ Treasurer (who will SCA set the asset up in Xero).
5. Update Xero with any changes.



**Assets are coded in Xero to the specific asset account code, rather than the standard expense code. Once you have copied the asset details into Xero, your branch's assets will be included automatically in the calculations for the annual Domesday report (See Part 3 - Regular Reporting)**

## PART 3. REGULAR TASKS

### What is all this reporting about?

Reporting to the Kingdom is one of the important roles of a reeve. Key benefits of reporting are described by the Lochac [Seneschellate](#):

- recording and conveying essential information, e.g. finances
- helping identify opportunities
- sharing good ideas
- helping identify trouble spots or people
- creating a record regarding important matters that may later bite us
- proof of life and consciousness
- starting a meaningful conversation with someone who can help (some people are a bit reluctant to start such conversations outside reporting cycles, even though they really can)

### *Monthly Tasks*

#### Review and Reconciliations

Early in every month, the Exchequer (or their regional deputy) will remind reeves to undertake the following tasks:

1. Ensure that all financial transactions are entered into the Xero accounting software and reconciled by the 15<sup>th</sup> of the following month (e.g., transactions for the month of July should be reconciled by the 15<sup>th</sup> August). Note: use the Chart of Accounts to code events and relevant activities so that the correct portion of income is allocated to Kingdom levies and event membership/insurance.
2. Upload relevant paperwork into Dropbox.
3. Prepare a report summarising the financial activity of the branch for the previous month, and current balances of the branch's bank accounts and other assets and send this report to their branch council and branch seneschal. (How to do this??)

#### Event reporting

Part of your role as reeve is to support event stewards to complete their reports. Depending on the steward, your involvement may range from a brief review to make sure their numbers are right, through to extensive assistance with spreadsheets and documentation.

If the event has been finalised, the final figures should be included. If the event has not yet been finalised - include a note stating the event has been held but that figures are not yet available. Include other relevant event documentation, particularly if not already uploaded to either Xero or Dropbox.

**MORE INFORMATION ON SUPPORTING BRANCH EVENTS IS FOUND IN [APPENDIX B](#).**

## Quarterly Reporting to the Kingdom

The Kingdom's reeves **must** submit a [Quarterly Report](#) to the Chancellor of the Exchequer by the 15th of January, April, July, and October of every year.<sup>2</sup>

Quarterly reports provide a summary of the activity over the month, a snapshot of the status of the branch, and an appraisal of any issues that have arisen or occurred during the quarter.

As part of this report, a branch's balance sheet should be reviewed. It is designed to collect information on:

1. opening and closing bank accounts;
2. whether events have occurred;
3. what Kingdom levies have been collected;
4. how much the branch needs to pay in event insurance, and;
5. any concerns raised, such as those raised in event reports, including noting whether stewards are complying with their responsibilities etc.



**Steps to completing the Quarterly Report is found in [Appendix C. Training on how to do this well can be provided! Talk to the Exchequer!](#)**

## Annual Tasks

### Setting up Your Branch Dropbox

Australia and New Zealand have different "financial years." **January to December in Australia** (a calendar year), and **April to March** in New Zealand.

For every new financial year, a new folder should be created (see below for the best approach). Within each financial year's folder, create the following sub-folders:

All files

**2023** ⚙️

🕒 Recents

★ Starred

Name ↑

📁 Asset Register

📁 Event Reports

📁 Meeting Minutes

📁 Other Documents

📁 Sign In Sheets

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<sup>9</sup> Failure to so report without appropriate explanation may be grounds for suspension or removal from office. [Office of the Seneschal Reporting](#)

## Domesday Reports

Every year, reeves are required to prepare their annual Domesday Reports and submit them to their respective **up-line officer and the branch seneschal**.

This is a report summarising all financial activity within the branch for the 12-month period to the end of the financial year. It is also recommended that all branches undertake a stocktake of all items/assets owned by the group

- [Australian Report](#) includes a stock take of the branch's Asset Register for items costing \$300 or more revised document into Dropbox.
- In New Zealand - ensure any details of asset purchases (items costing more than \$1000) have been notified to the Treasurer and upload your report into your group's [Dropbox](#).

## Succession Planning



**6 months out from the end of your warrant, you need to think about a successor!!!! The [Lochac Procedures Manual](#) provides for details on the requirements that need to be met in all officers. For example, being an adult member of Lochac and not holding any conflicting position (such as being the Seneschal or Baronage), or cohabiting with anyone that does.**

A branch reeve's term is usually for two years. Ideally, the search for a replacement officer should begin at least two, and up to six months before the position falls vacant. However, there may be times when the position falls vacant and someone needs to be replaced quickly.

### Important points:

- Appointments as reeve are made by their upline officer. In the case of Baronies and Shires, this is either the Chancellor of the Exchequer, or Deputy Exchequer (NZ) - in consultation with the branch seneschal, and the outgoing reeve. An up-line officer may delegate running the procedure to the branch Seneschal. Best practice would be to codify this arrangement in consultation with the Exchequer.
- In the case of Baronial Officers, the administrating Baronage is required to ratify/consent to the appointment.
- In the event of needing to appoint a new Canton Reeve, the Baronial reeves shall consult with their relevant up-line officer rather than taking the process on entirely on their own.
- Applications will need to be considered by the relevant consulting officers during the appointment process and the new officer needs time to prepare for the office. While the outgoing reeve should provide a good handover to their replacement, other training supports are being developed. Speak to the Exchequer if you'd like further information.

# APPENDIX A: Supporting SCA Events

Reeves have a crucial role in the process in supporting stewards by providing assistance and/or guidance on best practice event planning:

As noted in PART 2, branch reeves support the proposal and management of SCA events<sup>10</sup> by:

1. providing relevant information and assistance to support event proposals and budgets, i.e. the [Steward Event Handbook](#) and/or the updated Certificate of Currency (if required)<sup>11</sup>
2. review the proposal so that it is well-prepared and makes sense, preferably before the bid is submitted to Council,
3. supporting the setting up of booking arrangements;
4. ensuring appropriate decision-making around event income and expenditure (including allocating required cash advances, which must be well documented - suggest using the Cash Advance Form in Dropbox);
5. coding and other budget management tasks such as managing cash advances and providing advice on cash handling (see Part 2: Branch Expenditure); and
6. supporting the event to be finalised and accurately reported upon.



**[Corpora II.A \(Revised 2022\)](#) says:** The term “Society event” refers to tournaments, feasts, and other activities whereby participants can display the results of their research into the culture and technology of the period in an environment which evokes the atmosphere of the pre-17th century Middle Ages and Renaissance. It also refers to educational activities involving either one-time classes or ongoing Society university organizations, and meetings where participants share skills or discuss the business of the group. All Society events must be sponsored by official branches of the Society, registered with the Seneschal of the sponsoring branch, publicized at least to the members of that branch, and conducted according to Society rules. All Society events must be sponsored by official branches of the Society, registered with the Seneschal of the sponsoring branch, publicized at least to the members of that branch, and conducted according to Society rules.

## Event income and expenditure

Reeves are responsible for ensuring that event income and any event spending can be accounted for accurately. In general, payment to attend an SCA event attendance and any other financial actions are undertaken through Electronic Funds Transfers (EFT). As stated previously, cheques are no longer used in Lochac. More detailed information on the role of reeves in assisting with the event management processes outline can be found below.

**See Parts 1 and 2 of this document for more information on expenditure rules etc.**

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<sup>10</sup> If there is any doubt as to whether an activity is an “SCA Event”, and subject to Kingdom Levies, you should seek a decision by the Kingdom Seneschal, or if in New Zealand, the SCANZ Treasurer,

<sup>11</sup> Certificates of Currency In Australia, if a branch wants to hire a venue to hold an event, most venues require the booking to include a copy of SCA Australia Ltd.’s Certificate of Currency. Our certificate is updated annually and stored in Dropbox. You can download and send a copy to event stewards as required, or ask the Exchequer to forward the document via a link.



## Preparing an Event Budget

Using the [Event Steward's Handbook](#) and the Event Budget template (below), a steward can provide information that assists the council with decision-making around the proposal's feasibility. This template helps the decision makers to estimate event ticket costs, break-even numbers, expected Kingdom levy and insurance payments etc.

Event Budget Summary						
This event budget should be read in conjunction with the Event Proposal.						
<b>Event name</b>	Insert event name			<i>Note: complete beige cells only.</i>		
<b>Dates</b>	Insert event dates			<i>Note: remove italic text when not required.</i>		
<b>Steward</b>	Insert steward			<i>Note: change grey example text to black for actual data.</i>		
<b>Group</b>	Insert group					
<i>Use the Event Budget Detail tab for additional detail.</i>						
<i>If you have great Excel skills, modify the tables as necessary.</i>						
<i>If not, make good use of the 'Other' expense category.</i>						
<b>Parameters</b>						
Kingdom levy	\$1.10	<i>\$1 in NZ</i>				
Event days	1	<i>Number of days in this event</i>				
Non-member insurance - adult	\$10.00	<i>\$2 in NZ</i>				
Non-member insurance - child	\$5.00	<i>\$0 in NZ</i>				
<i>The tables below should be cut-and-pasted into the Event Proposal.</i>						
<i>If that doesn't work well, use 'Paste Special' as a graphic.</i>						
<i>Example numbers in grey, change actuals to black.</i>						
<b>Do not amend the budget figures once group Council approval is given.</b>						
<b>Estimated Income</b>						
	<b>Quantity</b>	<b>Rate</b>	<b>Income</b>	<b>Kingdom Levy</b>	<b>Event Insurance</b>	<b>Group Keeps</b>
Adult member			\$0.00	\$0.00	\$0.00	\$0.00
Adult member Feast Only			\$0.00	\$0.00	\$0.00	\$0.00
Adult member Free (eg B&B)			\$0.00	\$0.00	\$0.00	\$0.00
Child member			\$0.00	\$0.00	\$0.00	\$0.00
Adult non-member			\$0.00	\$0.00	\$0.00	\$0.00
Child non-member			\$0.00	\$0.00	\$0.00	\$0.00
Other (specify)			\$0.00	\$0.00		\$0.00
[Add your category]			\$0.00	\$0.00		\$0.00
[Add your category]			\$0.00	\$0.00		\$0.00
<b>Total</b>	<b>0</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Estimated Expenses</b>						
	<b>Quantity</b>	<b>/head</b>	<b>Expense</b>			
Venue hire			\$0.00			
Food costs - adults			\$0.00			
Food costs - feast only			\$0.00			
Food costs - children			\$0.00			
Cleaning products			\$0.00			
Decorations & misc			\$0.00			
Accommodation			\$0.00			
Portaloos			\$0.00			
Tokens			\$0.00			
Square transaction fees (if applicable)			\$0.00			
Other (specify)			\$0.00			
Contingency allowance [suggest 10%]			\$0.00			
<b>Total</b>			<b>\$0.00</b>			
* A venue bond is required			\$0.00			
* A cash advance is requested of			\$0.00			
<b>Estimated Profit for Group</b>			<b>\$0.00</b>			
<b>Break-even Point</b>						
<i>If you play with the figures above, you can estimate how many attendees you need in order to break even.</i>						
Estimated attendance to break even:			[insert]			

## *Kingdom levies*

When a branch holds an SCA event, a Kingdom levy is included in the event ticket price for every adult participant, for each day the event takes place, up to a maximum of 5 days. Kingdom levies raised in this way fund a range of activities that enhance the Kingdom, such as the Crown Travel Fund and the Stronger Kingdom Fund.

## *Insurance / Membership*

Everyone attending an SCA event in Australia is covered by the SCA Australia public liability insurance. For members, the cost of that insurance coverage is included in their annual membership fees. In New Zealand non-members must pay an **Event Membership** fee of \$2, which ensures that the person paying it is covered by SCANZ insurance for the whole event.

Australian non-members pay an event insurance fee, which is collected by the branches and passed on to our insurers, via the Quarterly Fee process. In Australia, non-members **Event Insurance** costs are \$10.00 for adults and \$5.00 for minors (GST inclusive). If a branch wants to allow a **non-member to attend an event without paying the entry fee**, the event insurance fee for that person still has to be paid.

## *GST*

Australian reeves need to keep track of which event expenses have attracted GST, and which have not (hence the importance of tax invoices). In Australia, the quarterly Business Activity Statements (BAS) (managed by the SCA Ltd Treasurer) inform the Australian Tax Office (ATO) how much GST we have collected, and how much we have paid.

Note that in NZ the Inland Revenue Department allows the SCA to treat each branch separately for the purposes of GST. This means that an individual branch has to meet the threshold of \$50,000 income before it has to pay GST. Currently only Southron Gaard meets that threshold and the SG reeve primarily deals with filing the GST return (with support from the SCANZ Treasurer).

## *Event expenditure*

As stated in [Part 2: Managing the Branch Accounts](#), ALL proposed event expenditure must go through the branch bank account and **must be approved, prior to spending, unless specific requirements are met, such as appropriate emergency expenditure.**

## *Cash advances for event expenses*

1. Any cash advance to a steward will need to be approved by the branch Council.
2. Reeves should ensure that Event Stewards have access to the Cash Advance Form (which is stored in Dropbox). Funds advanced in this way must not be redistributed to another person. The person to whom the cash is advanced is responsible for the accounting of these funds and will be required to provide receipts or other form of evidence the money has been spent appropriately/as set out in the approved event proposal.
3. All spent funds must be accounted for with receipts or invoices for items purchased. Any unspent funds must be refunded to the branch bank account **within 30 days of the purchase.**
4. In Australia, small amounts up to \$100 may be approved by the Seneschal and/or Reeve if required. Any such approval must be ratified and minuted at the next Council meeting.

## *Receipts and other evidence of purchase*

Reeves are advised to work with Stewards and their support crew to ensure that:

1. receipts are readable: scanned-in or photographed;
2. any personal items bought on the same receipt are crossed out or otherwise removed;
3. if no receipt is available, a Statutory Declaration is completed, and the Chancellor of the Exchequer is informed asap

(See Part 2: [Documenting branch expenditure for more information](#)).

## *Companion Cards*

In Australia there is a [Companion Card Policy](#), which is a scheme to enable eligible people with life-long disability who require attendant care support to participate at venues and activities, to do so, without incurring the cost of a second ticket for their support worker/companion. For Reeves to account for this, the number of times a Companion Card is used, needs to be recorded. This is reported in the Quarterly report. This information should be included on the Event Transaction Records and the reeve will need to review these to retrieve the required information.

For example, if a member has a Companion Card then their support worker is not required to pay to attend the event. The support worker is still required to sign-in as a non-member and complete an indemnity form. A note needs to be made that they are attending using a Companion Card.

On the basis that any non-member event insurance that is owed, is a **Corporate responsibility - no payment is required to be made by the branch reeve. Therefore, there is no coding in Xero to be done.**

## **Event records management**

At all SCA Events, all participants must sign the Event Sign-in Sheet. This is a legal document and needs to be used appropriately, which includes NOT using it to record dietary information etc. There are two steps:

1. to provide records as to
  - a. Who attended the event/place?
  - b. how much they've paid,
  - c. whether they are an SCA member or not.
  - d. If not – see **step 2 below**.
2. Non-member Indemnity forms for those who are effectively seeking to be covered by SCA insurance for the day/event. This incurs the relevant additional cost as explained above.

## Event finalisation and acquittal

The Event Steward is responsible for providing the Seneschal with an event report within 30 days of the event. This includes any providing evidence of event expenditure via tax receipts/invoices etc.

**Documentation to reconcile cash advances must be delivered to the Reeve within 30 days after the event, or other anticipated date of expenditure occurring.**

The [Lochac Stewards' Handbook](#) describes these requirements, and provides a template for the [Event report](#).

Event reports must accurately state the amount of income received and should be reconciled to booking or sign-in sheets. Reeves are responsible for uploading this information onto Xero as part of the account reconciliation process. Likewise the reeves must liaise with Event Stewards to ensure and money left over from cash advances is repaid into the branch account.

Don't advance money to anyone without prior branch council approval. **Cash advances must be issued by electronic transfer. This is further explained in the guide in the "Xero" Dropbox folder.**

The reeve must review the documentation provided by the event steward to ensure:

1. any outgoing payments don't exceed the approved event budget;
2. that invoices or receipts have been submitted for all expenditure;
3. that the total event membership insurance payments match the scanned indemnities; and,
4. that income and expenditure are verified to match both the budget and the supporting paperwork (e.g. sign-in sheets and receipts/tax invoices).

**If any inconsistencies are identified, the Steward and the Reeve need to work together to clarify and resolve and report to your up-line officer/s.**

Reeves should also work with Branch Constables to ensure that relevant paperwork is completed appropriately and made available for checking if required. More on that part of the role can be found in **Part II of this document**.

## APPENDIX B: Avoiding co-mingling

The [SCA Ltd Financial Policy](#) raises the issue of co-mingling funds. is an accounting term that, at its most basic, means mixing together money that belongs to two different people. Accountants and auditors hate it! The following is an excerpt from this policy:

### Co-Mingling of Funds

12. There can be no co-mingling of the funds of any individual, household or other non-SCA group in an SCA Ltd bank account. Only funds belonging to the SCA Ltd may be deposited into SCA bank accounts. Likewise, funds belonging to the SCA may not be deposited into bank accounts outside of the control of SCA Ltd.

Practical examples:

- Adam is the gatekeeper for an event, and collects cash from attendees. He banks the cash into his account, and then transfers money from his account to the SCA branch account. This **IS** co-mingling, because he has put SCA money into his personal account. **He should have deposited it into the SCA branch account to begin with.**
- Betty is organising her household's attendance at an SCA event. She gets her housemates to transfer money into her bank account, and then when everyone has paid her, she makes a group booking and pays for everyone at once. This **IS NOT** co-mingling, because the money in Betty's bank account doesn't belong to the SCA until she makes the booking for the event – and she pays as she makes the booking.
- Charlie is the gatekeeper at an event, and doesn't have enough change in the cashbox. He uses his own money to make change for people. This **DEPENDS** on the paperwork. If Charlie lends the petty cash tin money from his wallet, and **MAKES A RECORD** that he has done that, then everything is fine. He becomes our creditor, we repay him later, and **WE MAKE ANOTHER RECORD** when he is repaid. If there is **NO** paperwork, then this **IS** co-mingling of the cash. Doing the books at the end of the day will be messy, even though everyone's intentions were good.
- Diana is reeve for her branch, and has \$150 in hall attendance fees (all in \$1 and \$2 coins) that she needs to bank. Instead, she transfers \$150 from her bank account to the SCA branch account, **RECORDS THE TRANSFER**, and then keeps the cash to use in parking meters. This is **ACCEPTABLE**, because she transferred the money from her bank to the SCA first, and **MADE A RECORD**. Once she had done that, the cash she was holding no longer belonged to the SCA, and we don't care what she does with it.

# APPENDIX C: Steps to Quarterly Reporting

## Step 1: Reconcile Xero

1. Complete the branch Xero account(s) reconciliations on all transactions up to the final day of the quarter. **These dates are: 31 March, 30 June, 30 September and 31 December.**
2. Attach tax receipts/invoice to expense transactions in Xero (do not leave them in Dropbox).

## Step 2: Upload the following to Dropbox

1. *Bank statements* for non-Westpac (i.e. Bendigo Bank)
2. *Council minutes* – which should be printed, and signed by the meeting chair. At a minimum, these minutes need to **address the approval of any events and non-event expenditure conducted by the Branch**. If a regularly scheduled meeting was not held, include a note stating this.
3. *Event reports* – These should have been completed each month, and included in your monthly reports. In the last month of the quarter, as well as making sure that event reports have been completed, review the previous **two months** to make sure nothing has been left outstanding for the Quarter. Note in your report if the finalisation report will cross over the Quarters.

## Step 3: Complete the relevant form

1. Australian Reeves should use the [online reporting form](#) (available via the [Lochac Reeves website](#)).
2. New Zealand Reeves should use the report form available via your [Dropbox](#).

## Information to include in your report!

- **Event finalisation** – please note if there were any issues with reconciling either Xero or the Kingdom levies for the event, so that the Exchequer or their deputy can investigate them.
- **Outstanding cash advances and/or floats** – if the end-of-quarter Xero balance sheet report indicates money allocated to the branch's Cash Advances and Floats account, note that with a breakdown of what the funds are. If the value in Xero is not what you expected, please flag this with the Exchequer or their regional deputy.
- **Pay particular attention to the account balance, as it indicates how much of the branch's funds may still be circulating amongst the populace** (either as floats for events, or advances for purchasing). Included in your report If this value differs to what is expected and estimate what you think the correct value should be, so the matter can be investigated and the reason for the difference identified and ideally corrected.
- **Ensure all cash is banked in a timely manner, as described previously.**

*In medieval times, mastery of skills, whether in craftsmanship, combat, or the arts, was achieved through relentless practice and dedication. In the chivalric codes of knights, constant training and practice in combat and horsemanship were essential to becoming a skilled and honorable knight. Similarly, artisans and craftsmen in medieval guilds dedicated years to learning and perfecting their trades through apprenticeships and rigorous practice.*

## Reporting Checklist

### 1. Dropbox

Council minutes uploaded:	
Asset register up-to-date:	
Sign in & indemnities uploaded	

### 2. Event Reports

	Event 1	Event 2	Event 3
<b>Invoices/receipts received:</b>			
<b>Event reports uploaded to Dropbox:</b>			
<b>Sign-in sheets / indemnities uploaded to Dropbox:</b>			

### 3. Finalised Events

Event name:	Event 1	Event 2	Event 3
P&L report run:			
Levy values match:			

### 4. General

Is there any cash that requires depositing?	

### 5. Xero

All transactions reconciled:	
All expenses have receipts attached:	
Non-zero floats/advances accounted for:	
Confirmed that statements and Xero balances match:	