

## **Dundee and District Table Tennis Association**

(Registered charity no. SC045977)

### **Minutes of the Finance Sub Committee held at 10:30am in Ward Road Gym on 10 May 2017**

**Present: Trustees:** Elaine Forbes, Chair; David Sim, Vice Chair; Dave Beveridge, Treasurer; Sandy Elrick.

#### **1 Welcome and apologies**

Elaine welcomed everyone to the meeting.

#### **2 Finance update**

Dave reported that the current bank balance is £15,985 representing a deficit in the year to date of £971. However, this is not unexpected at this point.

Excluding coaching costs and income Ward Road activity is showing a surplus of £819 since 1.1.17. Including coaching activity there is deficit of £262. Again these figures are not unexpected. Dave also provided an update on the average attendance and coaching numbers for all the Ward Road sessions.

Dave reported that all 2016/17 handbook advertising income had been recovered, except for Glenn's Fish and Chips.

<b>Action point:</b> Sandy to collect the £70 due from Glenn's as soon as possible.
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Although it is too early in the year to forecast the final overall outturn for 2017, Dave believes that any variance compared to budget is favourable.

In order to keep to a minimum the need to consult the MC, Treasurer or Chair before incurring non-material expenditure, Dave suggested that we adopt a scheme of financial delegation and authority (attached).

<b>Action point:</b> It was agreed to recommend the scheme to the MC at its next meeting.
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#### **3 UKCC 1 coaching project**

Elaine explained that we had now had two funding applications for this project rejected. There are 12 members interested in doing the UKCC 1 course although our guess is that only around 8 will follow through with this.

After a long discussion it was agreed that Elaine would continue to seek grant funding but, even without it, it was agreed to recommend to the MC that the Association contributes £100, if necessary, to each applicant's course fee. Each fee would be met therefore by:

- SportScotland £84 (40%)
- DDTA £100
- the individual applicant £26

- Total £210.

**Action point:** Elaine to continue to seek grants and to communicate with those interested in the course to check up on their continued interest.

#### **4 UKCC 2 course**

Paul McCabe had approached Paul R-Jackson with a view to running a Level 2 course simultaneously with Level 1. After taking account of personal grant funding the course would cost Paul £144 and he had requested that the Association contribute some or all of this balance.

**Action point:** Subject to Paul McC confirming what benefits would accrue to DDTA it was agreed to recommend to the MC that DDTA contribute £94 towards the course., leaving Paul to fund the balance of £50.

We will consider whether to offer similar assistance to others if they submit a similar request.

#### **5 TTS coaching conference**

Paul had also requested financial assistance to attend a forthcoming TTS weekend coaching conference, the cost of which is £130.

**Action point:** It was agreed to recommend to the MC that DDTA contribute £65 (50%) towards the cost of the conference.

#### **6 2017/18 handbook**

Dave and Elaine volunteered to work together to produce the 2017/18 handbook. Dave said that he would prefer to use a more local printer (to him) but that he would aim to keep the cost within what we have paid historically for handbook printing.

David Sim said he was happy to help with proofing and to take the lead in the allocation of team codes for the fixture matrix.

Dave will also contact the current advertisers to confirm that they wish their adverts to be re-run in the 2017/18 handbook.

**Action point:** Dave/Elaine to take the lead in co-ordinating the production of the handbook, with support from David.

#### **7 WRG bookings**

Elaine asked those present to consider the bookings required for WRG for the quarter commencing 1.7.17, which will need to be lodged shortly after the MC meeting on 8 June.

End of meeting.

## **DDTTA**

(SC045977)

### **Scheme of financial authority/delegation**

#### **Purpose**

The purpose of this scheme is to explain when the members of the management committee can spend the charity's funds without having to seek prior approval of the committee or, in certain cases, the treasurer.

#### **Budgeted expenditure**

As a general rule, anything included in the charity's approved budget has already been authorised for payment. This principle allows the Treasurer to meet the charity's day to day running costs without the need for further approval and includes paying for the lets of Ward Road Gym, paying the district coach's monthly fee claims and purchasing balls and equipment, which are the charity's main items of expenditure.

#### **Unbudgeted expenditure**

To avoid the need for every item of unbudgeted expenditure to be approved by the management committee before it can be paid:

- (a) any member of the management committee (including the district coach), acting along with the treasurer, may incur expenditure on any individual item up to a cost of £75; and
- (b) the finance sub-committee may approve any expenditure on an individual item up to a cost of £150.

All such expenditure (i.e. (a) and (b) above) will be reported by the treasurer to the next meeting of the management committee, for their information.

#### **Trustees' expenses**

Trustees may claim their travel and parking expenses for attending DDTTA committee or sub-committee meetings or for other official DDTTA business. No prior approval is required except for journeys outside Dundee, Angus and Fife.

Mileage will be paid at 45p/mile. Receipts should be provided for parking costs, if practicable. Subsistence (meals and other refreshments) is not claimable.

Claims should be made on the official expense form which provides for the trustee to declare if they wish their expenses to be donated back to the charity. This is a matter for the claimant to decide, noting that such donations can also earn additional income through HMRC gift aid, if the trustee is a taxpayer. Claim forms are available from the Treasurer.

Travelling expenses may not be claimed by the district coach as his session rates already provide for travelling expenses.

#### **Other minor items of expenditure**

Any member of the management committee (including the district coach) may spend and will be reimbursed up to £20 on any necessary individual item provided it is within the charity's normal activities and objectives. Examples include stamps, stationery and minor prizes or medals for youngsters' competitions. Whenever practicable, receipts should be obtained and presented when claiming reimbursement.

The district coach may pay and claim reimbursement for **approved** substitute coaches if he is unable to deliver a session himself. Approved substitutes must at least hold a PVG certificate. The usual rate for unqualified coaches is £10 for a 75 minute session and £15 for 2 hours. However, the frequent use of substitute coaches (say 3 times or more in a calendar month) should be brought to the attention of the Chairperson.

These minor items of expenditure do not require prior approval although the treasurer may, at his discretion, bring any expenditure to the attention of the next management committee meeting.

#### **Interpretation**

Any clarification of this scheme of delegation and authorisation should be sought from the Treasurer whose ruling shall be final, at least until the matter can be considered further by the finance sub-committee or the full management committee.