

Great Western War Financial Policy

Addendum to Kingdom of CAID Financial Policy

Approved by SCA Board – 7/18/2021

Financial Policy for Great Western War, Kingdom of CAID

1. Composition of the Financial Committee.

- A. The standing Financial Committee for the War includes five members: The War Steward(s) and Exchequer; Kingdom Seneschal and Exchequer; and one member chosen by the Kingdom Financial Committee (and warranted as a deputy to a Kingdom officer). This Committee will be responsible for financial decisions such as: budget approval; fee structure; and approval of nonbudgeted expenditures (both budget overages and extraordinary expenditures). The Committee membership is to be finalized within a month of the date that the War Steward(s) is chosen.
- B. The War Exchequer is a warranted position, reporting to the Event Steward(s) of the war for war issues and to the Kingdom Exchequer for financial purposes. The Exchequer must be able to work with the Event Steward(s) of the war and must have experience as a local exchequer or have professional bookkeeping/accounting experience.
- C. The War Exchequer will be warranted by the Kingdom Exchequer for a period of two years, per Kingdom Financial Policy. This may be renewed at the discretion of the Kingdom Exchequer. The War Exchequer should have a deputy who is familiar with the operations and duties of the job. This person should be able to step into the position if necessary.

2. Terms of Financial Committee Members.

- A. The War's Financial Committee is considered dissolved after the final event reports have been filed with the Kingdom Exchequer.

3. Timeframes and methods for meetings.

- A. Meetings of the Financial Committee may be held in person, by phone call, WebEx or email. Meetings will be run by the Event Exchequer who will also be responsible for documenting decisions and filing minutes with the 4th Quarter Event Report.
- B. Meetings may be requested by any current member, and members must make every effort to be present or submit a response in a timely fashion.

4. Timeframes and methods for action approval under normal circumstances.

- A. Voting may take place in person, email or web ex meetings. Voting is not allowed on Social Media.
- B. Approval of business, including meeting minutes, when conducted by email, must be completed within 14 days of the original email.

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5. Timeframes and methods for action approval in emergencies.

- A. In an emergency, unbudgeted expenditures may be authorized by the War Exchequer upon consultation (approval) with two members of the War Financial Committee (not two Stewards) in advance of the expenditure being made. Time frame for approval is one week.

6. Reporting Schedule for the War

- A. Reports for the War, typically held in October, must be completed for the end of the calendar year, within the time frame specified by the Kingdom Exchequer for year-end reports. The reports to be completed are the general financial schedules completed by each geopolitical entity in the Kingdom. Other reports required include a budget-to-actual comparison for each functional area (sub-steward-controlled area), distributions for volunteers, and cash reconciliation for the gate. The report should contain results of the volunteer payout.
 1. A budget must be prepared for each War. This budget should cover all areas of expense for the War and include an estimate of revenue based on realistic attendance projections and reasonable fee rates. Budgets should be broken down by functional area, with each sub-steward submitting one for his/her area. One sub-steward may budget for several areas if it makes sense and is agreed upon by all sub-stewards involved (i.e., “Facilities” orders hay bales for merchants, fighting scenarios, general use). Budgets should be in comparative format, with prior-to-current year variances explained.
 2. A preliminary budget is to be prepared by the War Steward(s) and Exchequer and submitted to the War Financial Committee by February 1. This budget should use the prior year’s actual numbers for all budgeted areas, increased as foreseen at that time (general percentage increase, increase due to known factors, etc.). This budget will provide the basis for setting event registration fees.
 3. Sub-stewards should prepare and submit budgets to the War Exchequer nine months prior to the war, at which time the Exchequer will aggregate them into an overall War budget. This overall budget will be submitted to the War Financial Committee two weeks later. Two-thirds of the Committee must agree on the budget for approval or it will be returned for revision. If a final budget is not approved eight months before the war the prior year’s budget will be used for the current year.
 4. When approved by the Kingdom of Caid Financial Committee, the budget must be submitted to the Society Exchequer and Treasurer for review.

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7. Reporting requirement for War reports.

- A. Quarterly Financial Reports. Exchequer may use the standard report form or Quickbooks Online, digital or printed reports.
- B. General Ledger
- C. Reconciled Bank Statements for all accounts for the quarter/year.
- D. Inventory – Repair List (See 11. B. 3 below)
- E. A list of any variances in effect
- F. Budget

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

- A. The purpose of the Great Western War (GWW or the War) Financial Policy is to document the policies and procedures that pertain to and affect GWW, its funds, and its officers. Society and Kingdom financial policies supersede this document. This policy will be reviewed for revision bi-annually (once every two years).
- B. Changes to this document must be approved by the War Financial Committee (defined below) prior to submission to the Kingdom Exchequer for approval. It will then be submitted to the Society Exchequer for final approval by the Board of Directors.
- C. In the event another Kingdom is added as a treater, these policies will have to be modified.

9. Methods for controlling cash receipts.

- A. 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.
- 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 Kingdoms 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

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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. A separate checking account is maintained by the War Exchequer for the War. Dual signatures are to be required on all checks and withdrawals. Signers on the account include the War Stewards(s), War Exchequer, Deputy War Exchequer, Kingdom Exchequer, and if only one person has been named as the War Steward, one additional signer deemed acceptable by the others and available for emergency checks.
- F. Bank statements must be reconciled monthly and may be sent to the War Exchequer. Reconciliations should be performed in a timely manner. Differences should be identified and followed up on quickly, especially deposits.
- G. The War Exchequer is NOT responsible for running gate but IS responsible for depositing receipts from the gate.
- H. Reservations: The Reservationist (RS), the Merchant Steward (MS) and Event Exchequer should set up procedures to ensure that checks received for registration are processed, logged, and deposited as quickly as possible. When the RS and MS receive checks, they restrictively endorse the checks, copy and/or log each check, prepare and make the deposit.
 - 1. Information from the RS and MS to the Exchequer should be sufficient for the Exchequer to reconcile the deposit accurately. Any returned checks should be promptly communicated by the Exchequer to RS or MS as appropriate to enable the RS or MS to contact the person(s) and obtain full payment.
 - 2. Returned checks for War or Merchant reservations are grounds for requiring cash or money order payment to redeem the check and secure the registration. Bank charges must be included in the new payment. Failure to redeem the check in this manner will result in the reservation being unprocessed and the attendee paying the full price at gate, or the Merchant forfeiting their space.
- I. PayPal or SCARs may be used for GWW reservations. The decision of which system to use for on-line event registration will be made by the GWW Financial Committee for each event. All procedures must be in accordance with the approved Kingdom of Caid PayPal and SCARs Policy.
 - 1. When using PayPal:
 - i. The Reservationist, Merchant Steward and War Exchequer shall set up procedures to ensure a clear and accurate accounting of PayPal invoices

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and payments such that timely reconciliation may be made.

- ii. Registration confirmations go to the Reservationist and the Exchequer. For those choosing PayPal, the relevant information is entered daily into a shared PayPal spreadsheet.
- iii. The Exchequer or an assistant daily goes into PayPal and creates invoices for those on the PayPal spreadsheet. The invoice number and date are entered on the Reservationist's master Spreadsheet of all registrations. When the invoice is paid the information is entered on both spreadsheets and the registration is marked as paid.
- iv. Once a month the Exchequer contacts the Kingdom PayPal deputy to request a data download from PayPal for reconciliation and then requests a transfer of funds to the Kingdom.
- v. At appropriate intervals, the War Exchequer requests a check from the Kingdom to GWW covering these funds.

2. When using SCARs:

- i. The War Exchequer will submit a completed SCARs application form, an event announcement, and a check for the event setup fee, to the Kingdom SCARs deputy. The SCARs form must be submitted a minimum of three (3) weeks before the date online registration begins. The setup fee will be forwarded to Corporate once application is approved by Kingdom.
- ii. The SCARs deputy will provide data downloads from the SCARs system to the War Exchequer on an agreed schedule for event planning purposes.
- iii. Up to two checks from SCA Corporate, less the SCARs fees will be forwarded to the War Exchequer on an agreed schedule.

J. On Site Cash Reconciliation: The Exchequer shall institute sufficient controls over gate procedures so that an accurate reconciliation can be made between cash collected and deposited.

1. The Gate Steward must provide a "Daily Gate Tally" report. This will include the number of Paid Members and separately the number of Non-Members who entered the event and paid cash during each day. It will also include any fees that were collected that were owed in addition to pre-registrations. This report

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must be submitted to the Event Exchequer, with the final gate count, by the last date of the War.

2. Reconciliation must be performed by the Event Exchequer or an authorized warranted representative, and a second individual who is a paid member of the SCA. They must reconcile the cash against the cash register record and the appropriate forms (as defined by the Event Exchequer), including a “Cash Change of Custody” form, must be documented and signed for each reconciliation performed on site.
 3. A Gate Representative (third person) must verify the amount being taken off site by counting and confirming the total and signing the bag and the log. The deposit should then be sealed in a pre-numbered deposit bag and the bag number and persons counting recorded.
 4. Deposits may only be removed from site by the Event Exchequer or an authorized warranted representative who will take the deposit directly to a local bank branch and wait for a receipt. It is preferred that two people make the trip to the bank.
 5. A log must be maintained of all cash deposits leaving the site, with the names of all individuals involved. The log should include the date and time that each deposit was removed from gate. The log will be filed with the GWW Exchequer’s office and maintained as a record for the event.
 6. At the discretion of the Event Exchequer, deposits should be made several times a day, preferably by different individuals.
 7. All funds collected at Headquarters (sale of ice, wood, etc.) shall follow the same procedures for Gate.
- K. On Site PayPal Use: Shall follow the same procedures as specified in the Kingdom PayPal and SCARs Financial Policy

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

- A. Per Society Financial Policy: Complimentary Passes may only be offered to **PAID** members of the SCA who’s membership is active through the end of the War.
- B. Per Kingdom Financial Policy: SCA Royalty will receive complimentary admission but may pay event fees at their own discretion.

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Per this policy Royalty is defined as SCA Kingdom Crowns and Heirs, and Crown Principality's Prince and Princess. Royal Peers and Royal Entourages are not included.

C. In any current year, the Event Steward(s) must have included in their proposed budget, a specific line item noted as Complimentary Passes.

1. Before the event, the Event Stewards will submit to the War's Financial Committee a list of members for whom passes are requested, along with any reasoning behind the requests. The GWW Financial Committee may or may not approve names on the list. The approved list will be forwarded to the Reservationist.
2. The total dollar amount of this request shall not exceed the total dollar amount of the afore mentioned Budget line item(s).
3. Unused Comps are forfeited and may not be re-allocated.

D. Per Kingdom Financial Policy: GWW may have free or discounted admission, or a "Family Rate" such as a price cap may be considered.

1. Per this policy: A "Family" for the consideration of GWW registration consists of no more than two legal custodial adults of any gender, over the age of 18 who live full time in the same household, and any number of minor (17 or younger) or dependent children residing in the household either full time or part time. No legal relationship is assumed. Proof of residence and/or the age of the children may be required.
2. Other adults or children 18 or older, may be considered a part of a family if they live at the same address and are a Personal Care Assistant to a member who otherwise couldn't attend the event.
3. All other requirements for waivers and parental permissions for minors are still in force according to the Kingdom Seneschals office.
4. And in any given year, the offering of such a discount admission or "Family Rate" is at the discretion of the War Steward(s).

E. [Due to issues of liability and attendant hardship on volunteer pools,] Great Western War is unable to accept school field trips.

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

A. TRAILERS. Great Western War will not purchase or own any form of trailer.

B. Mobile Storage container:

1. The storage container will be insured according to the requirements of the host where the unit is stored.
2. Only supplies and equipment owned by GWW will be stored inside the unit. No personal items will be included.
3. A yearly inventory will be performed by the appropriate event sub-steward and submitted to the Event Exchequer with their final event report.
4. Any necessary maintenance for the container or it's contents must be reported to the Event Exchequer by the appropriate sub-steward with their final event report.

C. Horse Stall/Arena Fencing:

Will be maintained by the appropriate event Sub-Steward. Any changes to the safety or usefulness of the pieces will be reported immediately to the Event Exchequer.

12. Prohibited Activities

- A. Raffles and Online Auctions are prohibited.
- B. The purchase, ownership or sale of fireworks is prohibited.
- C. The purchase of alcohol, in more than small quantities used solely in cooking is prohibited.
- D. War funds may not be used in whole or in part to the benefit of private individuals or businesses. Special occasion gifts or activities must be paid for privately.

13. Policy on sales tax.

Great Western War is not required to collect any state or local sales tax for any reason.

14. Special Purpose and Dedicated Funds.

- A. Accounting records may support segregation of funds by purpose. When setting up special purpose/dedicated funds:
 1. A primary purpose will be established. Funds raised will be used for the primary purpose first.
 2. If it is not possible to fulfill the primary purpose or if there are residual funds, the funds will be directed to the secondary purpose.
 3. An expiration date for inactivity will be established by the Financial Committee.
 4. The final destination for all special purpose funds will be the General Fund.

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- B. The GWW Financial Committee may approve the movement of Dedicated Funds to the General Fund due to discontinuation of the Dedicated Fund or the fulfillment of the purpose.

15. Expenditures

- A. Payment for ALL expenditures requires prior approval. This approval may be in the form of an approved budget (preferable) or in the form of an additional expenditure. Additional expenditures must be approved by two members of the War Financial Committee (not two Stewards) in advance of the expenditure being made. This applies to all non-budgeted reimbursement requests. Documentation will include a form with signatures and explanations for the non-budget item.

NOTE: ALL REQUESTS FOR REIMBURSEMENT FOR WAR EXPENSES MUST BE RECEIVED WITHIN 21 DAYS FOLLOWING THE LAST DAY OF THE WAR.

- B. Advances will be available for budgeted expenditures. Any individual requesting such an advance agrees to provide receipts for the expenditures or reimbursement (or a combination) to the War Exchequer NO LATER THAN 21 days following the end of the War.

16. War Proceeds

- A. The profits of the War are defined as the monies remaining after all expenses are deducted from the revenue for the War and the reserve has been met. This does not include large capital items purchased for the “War Effort” (such as a storage unit) and any deposit made for expenses which cover more than one year, although the cost may be amortized and one year’s cost included in the expenses of a specific war (such as storage costs, or non-capitalized supplies).
- B. A reserve of \$150,000 will be maintained in the GWW bank account. Prior to any profit and/or volunteer hour money distribution of funds, any reserve funds previously used MUST be replaced up to the required reserve amount.
- C. The GWW Financial Committee shall determine the Volunteer hours distribution amount to be paid for volunteer hours. Volunteer hours payout should be made with the goal of \$1 to \$2 per hour, should that prove to be fiscally feasible.
 - 1. Volunteer hours are those logged for work performed during the setup, event and cleanup. Stewards (main and sub-stewards) may only accumulate 8 hours per day for volunteer hour payout purposes). The total volunteer hours are used to compute the amount to be paid to the various geopolitical units specified by the volunteer.

KINGDOM OF CAID

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2. **ONLY GEOPOLITICAL UNITS MAY RECEIVE VOLUNTEER PAYMENTS.** Amounts earned by volunteers from other kingdoms are to be sent to the Kingdom Exchequer for that kingdom, with sufficient detail to identify the entity to receive the payment.
 3. For purposes of the War, “geopolitical unit” includes territorial kingdom groups. No accounting will be made for baronial or shire guilds, etc.
- D. Any remaining proceeds shall be paid to the Kingdom of Caid in a check given to the Kingdom Exchequer.

If any part or parts of this Financial Policy shall be held unenforceable or void due to changes in any SCA policy, or modern law, the remainder of this Financial Policy shall continue in full force and effect. The GWW Financial Committee shall act to remedy, revise, delete, or amend any such section(s) of this Financial Policy to bring it into compliance at their earliest opportunity.