Guidance notes for division grants

Appendix 6

One copy of the completed financial statement should be sent to Pauline Button (pbbutton@bma.org.uk) at BMA House by 22 March 2018, the other copy should be retained by the division secretary.

1. Names
Please complete the name of the division and the names of the current officers at the time of completing the financial statement.

2. Division meetings
Please list the number of meetings held in 2017 and how many people attended these meetings for example:

- Full divisional meetings held (including the annual general meeting)
- Executive meetings
- Scientific meetings
- Seminars
- Social functions

3. Expenditure*
You are allowed to use this money for the following:

- Speakers fees for scientific subjects only
- Reasonable room hire charges
- Reimbursement of travelling expenses for speakers (in accordance with the rules for elected BMA members).
- Hotel rates for speakers (in accordance with the rules for elected BMA members)
- Meals at division meetings (three meals per year, up to £25.00 per head for each meal)**
- Light refreshments at division meetings (tea, coffee, biscuits)
- Reasonable secretarial expenses
- Purchase of equipment provided that permission has been granted by BMA House.

* Note: No more than 3 division meetings can be claimed for in any one year.

** Note: As central funding will be available for meals, it is expected that divisions will no longer seek external sponsorship.

It is not sufficient to give one total payment in respect of all expenses.

The following should not be met from official funds (instead can be met from voluntary funds):

- Purchase of new or replacement regalia
- Insurance of divisional regalia (see paragraph 7)
- Grants to benevolent funds
- Donations or subscriptions to other local or national organisations
- Wreaths or other tributes
- Speakers fees for non-scientific subjects
4. Division bank accounts and Concur reimbursement

At the 2017 conference of honorary secretaries of divisions and regional councils, due to issues with the bank account system, the BMA treasurer introduced a new centralised system for division grants via the use of personal electronic reimbursement (Concur). Please note, for those using this method, the division grant guidance and expenditure requirements as above remain the same. Divisions will still be required to complete an annual report and financial statement.

- For those opting in for Concur reimbursement, if not notified already, would need to confirm via email by contacting pbbutton@bma.org.uk.

- Divisions who would like to use Concur reimbursement must first close their official division bank account and return the money to the BMA.

- The allocation code for divisional grants is S308 CT800 – BMA Divisional Grants. Members need to select this item when they are claiming expenses related to divisional meetings.

- Any other expenses a division has for regular committee business should be submitted on a separate claim.

- All division grant claims will be approved by the treasurer, any questions please contact pbbutton@bma.org.uk.

Bank accounts and financial statements

For those divisions who are functioning on the previous bank account grant system please follow the guidelines as below:

Each division should establish two bank accounts – in no circumstances should money be transferred between the two accounts as each is for a specific purpose.

The accounts should be in the name of the division and not in the name of any individual or individuals. Any other arrangement could lead to difficulty in the event of illness or death of the person in whose name the accounts stand. For this reason you are advised to have more than one signatory to the account.

(i) The No 1 (official) account should be used for crediting the ordinary or supplementary grants received from the Association and to pay for all the legitimate or allowable expenses incurred in the division's activities. Do not use this account for monies raised from donations.

The financial statement should only contain information relating to the official funds of the division which are derived from grants allocated. Payments and estimates should be set out under the individual headings given on the form. It is not sufficient to give one total payment in respect of all expenses.

Only transactions made through the official account should be reported in the financial statements.

(ii) A separate No 2 account (voluntary fund) should be used to deal with all other activities, social functions, parties, informal dinners, dances, etc that
divisions may organise. Such activities should be financed locally. Any donations received by the division should be put into this account.

**Income relating to the voluntary fund must not be included in the financial statements.**

A division without a valid bank account can claim for a maximum of up to 2 division meetings. No further claims can be sought until a bank account has been set up through which to receive approved annual grant payments.

**Other information**

5. **Supplementary grants**
Supplementary grants may be applied for should the No 1 account need augmentation. They should be paid into the No 1 account only. Applications for supplementary grants will always be considered with the minimum of delay. Normally, no more than one supplementary grant application can be submitted each year by a division. **A request for such a grant should be accompanied by as much information as possible about the current financial position of the division, and proposed future expenditure. Failure to supply this information will result in delays or a refusal of funding.** You are advised to send in any request for supplementary funds as soon as it becomes apparent that they are required.

6. **Unused funds**
Where funds of over £250 have been received for a particular meeting which is subsequently cancelled the unspent balance for that meeting should be returned to head office (Lizzy Dijeh, senior policy and governance manager, council secretariat). Please make cheques payable to ‘British Medical Association’.

7. **Division regalia**
Please note that divisional regalia is no longer covered under any of the BMA insurance policies.

It is not recommended that divisions insure their regalia, but should a division wish to do so, they are advised to have the item(s) professionally valued and then to obtain insurance quotes to insure the item(s). The cost of the valuation and insurance premiums will not however be reimbursed by the BMA and the division will therefore need to meet the cost from voluntary or other “non-official” funds.

However, in cases where the following conditions are met the BMA will meet the cost of replacing lost or stolen regalia:

a) the division has provided the BMA with a photograph of the regalia before it is lost;
b) the division satisfies the BMA that it had a reasonable procedure in place before the loss for the safekeeping of the regalia, and
c) the division can prove that it obtained at least two quotes for the replacement (based on the photograph of the lost piece of regalia)

**Please note** that the cost of replacing golf trophies or similar will not be met by the BMA.

Should you wish to register details of your regalia at BMA House, please send photographs of the item(s), with a scale indicating their size, together with a description if necessary, to Lee Sands (lsands@bma.org.uk) in the records and archives department, who will hold them for safe-keeping.

If you should need to replace a lost or stolen item in the future, please contact Amanda Ewin (aewin@bma.org.uk 020 7383 6104) in finance for advice.
8. Annual report
All active divisions are required to submit an annual report along with their grant application summarising details of their division activity in the previous year. This includes those divisions using the Concur reimbursement method.

9. Support from your BMA regional centre
A service specification is agreed between each division and their BMA regional centre. The service specification will set out the level and type of support to be provided by the BMA regional centre and what the division is required to do.

10. Contact details
If you have any questions please contact:

Pauline Button
Executive officer

British Medical Association
T: 020 7383 6148 | E: pbutton@bma.org.uk

(Last revised in October 2017)