

# ENSA Societies & Sports Finance Policy & Procedures



## Summary

This document details the policy and procedures for administering finances on behalf of ENSA Sports Club and Societies.

**Effective Date:** 10/06/2022

**Approved by:** Head of Student Communities and Engagement

**ENSA contact:** Student Activities Coordinator

**Last Reviewed/Updated:** 22/05/2023

**Date due for review:** June 2024

**Applies to:** Sports Club & Society Office Holders/ENSA Staff

## 1. Reason for Policy

ENSA has a responsibility to ensure that all Sports Clubs and Societies finances are utilised solely for the benefit of their members, managed in a fair and transparent manner and compliant with all relevant legislation, including Scottish charity law.

This policy shall:

- 1.1. Provide a clear set of rules for the financial operation of all Sports Clubs and Societies.
- 1.2. Provide clear guidance on the processes ENSA staff and Student Office Holders should follow when handling Sports Club and Societies finances.
- 1.3. Outline the financial systems used by ENSA concerning Sports and Societies operations.
- 1.4. Ensure Sports Clubs and Societies do not become insolvent or in debt.
- 1.5. Ensure that all Sports Clubs and Societies finances are used effectively to allow them to deliver an outstanding student experience.
- 1.6. To make it easy for Sports Club and Society Office Holders to do their job effectively.

For the full ENSA Finance Policy, please see (insert link once live)

## 2. General Principles for Managing Club/Society Finances

- 2.1. Sports Clubs and Societies are constituted under ENSA and therefore are not separate 'legal entities' within themselves. This means that ENSA has a legal responsibility and liability for all Sports Club/Society finances and assets.
  - 2.1.1. All Sports Club/Society funds and assets ultimately belong to ENSA.
    - 2.1.1.1. Following the dissolution or winding up of a Sports Club/Society and assets allocated to that Sports Club/Society will be held for a period of 2 academic years, to allow the Sports Club/Society to reform under a new committee.

- 2.1.1.2. After this period, all Sports Club/Society assets will be disposed of and all funds will be allocated to the 'ENSA Societies & Sports Development Fund'.
- 2.1.2. Sports Clubs/Societies are NOT permitted to use external bank accounts and all income, expenditure and other transactions must be solely processed through the 'ENSA Club Account'.
- 2.1.3. All expenditure must be pre-approved by ENSA and recorded as a 'financial commitment' within the ENSA accounting systems, prior to funds being spent. This includes students using their own money and claiming a 'reimbursement'.
- 2.1.4. ENSA retains the right not to approve, pay or reimburse any expenditure which does not comply with this policy.
- 2.1.5. Sports Club/Society Office Holders, or ENSA Full-Time Elected Officers, are NOT permitted to sign any form of financial agreements.
  - 2.1.5.1. All Service Provider Agreements (e.g. facility/venue hire, trips/tours/travel/activity providers, etc) must be signed by a member of ENSA's Senior Management Team.
  - 2.1.5.2. All Sponsorship Agreements must be submitted using the official ENSA Sponsorship Template and must be signed by a member of ENSA's Senior Management Team.
- 2.2. All Sports Clubs/Societies must be financially 'self-sustaining', generating enough 'core funding' through membership fees to cover their planned programme of activity for the academic year.
  - 2.2.1. ENSA does not provide any 'core funding' for the running of Sports Clubs/Societies, however, a 'development fund' may be available from time to time, by application.
  - 2.2.2. ENSA does not normally underwrite, subsidise or provide 'overdraft' facilities, to cover 'cash flow' issues or shortfalls in expected income, for Clubs/Societies.
- 2.3. ENSA will outline a set of guidelines for acceptable expenditure for Clubs/Societies (See 7.1). Any expenditure which does not comply with these guidelines will not be approved.
  - 2.3.1. All Sports Club/Society expenditure must be solely in the best interests, and for the benefit, of the membership of the Sports Club/Society as a whole.
  - 2.3.2. Sports Club/Society funds must not be used to provide unfair 'personal gain' to Office Holders or small groups of members.
- 2.4. Failure to follow the policy and procedures outlined in this document will result in disciplinary action being taken, against individuals, full Committees and/or entire Clubs/Societies. (See ENSA's Sports & Societies Disciplinary Policy).
- 2.5. Instances of alleged fraud, embezzlement, or financial malpractice will be taken very seriously and may be reported the University and the Police.

### **3. Financial Planning & Management**

- 3.1. All Clubs/Societies must submit a 'Development Plan' using the template provided by the stated deadline.

- 3.1.1. All Development Plans must be approved by a member of ENSA Staff, following a mandatory 'Development Meeting', scheduled either at the beginning of Term 1, for continuing Clubs/Societies, or shortly after the submission of a new Development Plan, for new clubs/societies.
- 3.1.2. A full financial plan for the entire academic session must be outlined in the Development Plan, including reasonable estimates of expected income and expenditure.
  - 3.1.2.1. Developments submitted without sufficient financial information/planning will not be approved.
- 3.2. Failure to submit a Development Plan, or a subsequent lack of ENSA Approval, will result in Sports Club/Society activity being suspended, and all financial activities being 'frozen', until such time as a satisfactory development has been approved.
- 3.3. ENSA staff will monitor all club/society finances throughout the academic session, including approving expenditure requests and reimbursements, to ensure clubs/societies are managing their finances appropriately, in the best interests of their members.
  - 3.3.1. ENSA staff have the authority to suspend all club/society activity, due to concerns over financial management, at anytime and without warning. This includes 'freezing' all club/society transactions (income and expenditure), as well as cancelling any future expenditure, including venue hire, transport, reimbursements, and any 'pre-approved' expenditures.

#### **4. ENSA's Financial Management of Sports Club/Society Funds**

- 4.1. ENSA holds a single designated 'Clubs and Societies' bank account, which is the only account that any Sports Club or Society may hold and use to operate its funds.
  - 4.1.1. This is a "real" bank account, with an account number and sort code (available from the ENSA Finance Officer). These details must be used, alongside quoting the club/society name as a reference, when making any deposits by bank transfer, including sponsorship income.
  - 4.1.2. Use of any other bank account or financial service for Sports Club/Society funds, including PayPal and personal bank accounts, will lead to disciplinary action and may also constitute a criminal offence.
- 4.2. ENSA will designate a 'nominal' account (named after the Sports Club/Society), within our accounting system (Xero), for each Sports Club/Society.
  - 4.2.1. These 'nominal' accounts will be maintained by the ENSA Finance team to record all Sports Club/Society income and expenditure, and to provide an accurate 'balance' of available funds for each Sports Club/Society.
  - 4.2.2. A list of Sports Club/Society transactions and the current 'available balance' can be requested by contacting the ENSA Finance team on either [sports@napierstudents.com](mailto:sports@napierstudents.com) or [societies@napierstudent.com](mailto:societies@napierstudent.com).
- 4.3. ENSA shall charge each sports club/society member an annual 'affiliation fee' to take part in either sports club or society activity. This affiliation fee shall not form part of any club/society income and shall be retained by ENSA to cover insurance and administration costs.

## 5. Income Procedures

### 5.1. Sports Club/Society Membership Fees

5.1.1. Each sports club/society must charge a sufficient and reasonable membership fee to cover the 'core funding' required to cover their minimum planned programme of activity for the academic year.

5.1.1.1. Membership fees will be collected from members through transactions on ENSA website ([www.napierstudents.com](http://www.napierstudents.com)). Membership 'products', for sale via the website, will be created and administrated by ENSA staff.

5.1.1.2. Sports Club/Society committees are responsible for setting the membership fees for their club/society, and for submitting them for approval by ENSA in their Development Plan.

5.1.2. Potential members should be directed, in the first instance, to ENSA's website ([www.napierstudents.com](http://www.napierstudents.com)) to purchase their memberships.

5.1.2.1. If any potential member, looking to purchase their membership, is experiencing difficulty using the website, they can also purchase memberships in person, using a credit/debit card, at the ENSA Office (B34, Merchiston Campus).

5.1.3. Income from membership fees shall initially be collected by ENSA and then transferred to the "Clubs and Societies" bank account, where it will be allocated to the appropriate 'nominal account'. Income will normally be shown in the club/society's available balance from the Monday following the date of purchase.

5.1.3.1. This may cause the available balance of a club/society's nominal account to appear lower than expected. In this case the 'real time' income can be queried by contacting the ENSA Finance Team on either [sports@napierstudents.com](mailto:sports@napierstudents.com) or [societies@napierstudent.com](mailto:societies@napierstudent.com).

### 5.2. Events & Ticket Sales

5.2.1. All events must be set up, and all ticketing income generated, using ENSA's approved ticketing partner, Native ([edinburghnapier.native.fm](http://edinburghnapier.native.fm)).

5.2.1.1. Income from events and tickets shall initially be collected by ENSA and then transferred to the "Clubs and Societies" bank account, where it will be allocated to the appropriate 'nominal account'. Income will normally be transferred, by Native, to ENSA within 7 days following the date of the event.

5.2.1.2. This may cause the available balance of a club/society's nominal account to appear lower than expected. In this case the 'real time' income can be queried by contacting the ENSA Finance Team on either [sports@napierstudents.com](mailto:sports@napierstudents.com) or [societies@napierstudent.com](mailto:societies@napierstudent.com).

5.2.1.3. Under no circumstances should clubs, societies or their committees set up or use accounts on unapproved ticket sales platforms.

- 5.2.2. Any additional 'on the door' ticket sales must, in the first instance, be collected using ENSA's iZettle Debit/Credit 'Card Readers'. These can be requested by email to the ENSA Finance Team on either [sports@napierstudents.com](mailto:sports@napierstudents.com) or [societies@napierstudent.com](mailto:societies@napierstudent.com). Advanced notice of requests is advised to avoid disappointment. Full training will be provided.
- 5.2.3. In exceptional circumstances, cash transactions may be permitted, however, all other option must be exhausted before approval for cash transactions will be granted. In these cases, a 'float' for providing change can be requested from ENSA, however, at least 1 week's notice must be given.
- 5.2.3.1. Any cash received by a club/society must be deposited on the next working day following an event.
- 5.2.3.2. Cash received by a club/society must not be used to pay expenses or costs before it has been deposited with ENSA.  
*For example, you should not pay a DJ from the ticket money collected 'on the door' of an event but, instead, the DJ must submit an invoice to be paid from the Club/Society Account.*
- 5.3. **Fundraising**
- 5.3.1. Before undertaking any fundraising activity, including for the club/society itself, the committee must receive approval for the activity from ENSA's Student Activities Coordinator or a member of ENSA's Senior Management Team.
- 5.3.2. All fundraising undertaken by a club/society must adhere to the relevant legal statutes and guidelines (<https://www.oscr.org.uk/managing-a-charity/fundraising/>), as well as those for any [associated activities, such as raffles](#), and in line with [local licensing laws](#).
- 5.3.3. Any funds raised directly, whether for the club/society itself or for an external charity, must be paid to ENSA, who will then ensure that the funds are distributed to the chosen charity or the appropriate club/society 'nominal' account.
- 5.3.3.1. Exceptionally, funds may be paid directly to the charity, where there exists an official, trusted and reliable process for doing so, such as a charity officially registered on a crowdfunding site, or other online tool.
- 5.3.4. To utilise 'crowdfunding' tools, to raise funds for clubs/societies, committees must only use officially approved sites/providers, where ENSA is registered as a charity and where funds will be paid directly into ENSA's bank accounts (i.e. GoFundMe).
- 5.3.4.1. Under no circumstances should clubs, societies or their committees set up or use accounts on unapproved crowdfunding sites.
- 5.3.5. In exceptional circumstances, cash donations may be permitted, however, all other option must be exhausted before approval for cash donations will be granted. In these cases, a 'float' for providing change can be requested from ENSA, however, at least 1 week's notice must be given.
- 5.3.5.1. Any cash received by a club/society must be deposited on the next working day following any fundraising activity.

5.3.5.2. Cash received by a club/society must not be used to pay expenses or costs before it has been deposited with ENSA.

*For example, you should not pay a DJ from the ticket money collected 'on the door' of a fundraising event but, instead, the DJ must submit an invoice to be paid from the Club/Society Account.*

5.3.6. Any direct donations, grants, subsidies or awards provided to clubs/societies must be made by BACS (bank transfer) into ENSA's designated 'Clubs and Societies' bank account (details available from the ENSA Finance Officer), quoting the club/society name as reference.

5.3.6.1. Where required, ENSA shall generate a relevant invoice for any donations due to be paid to a club/society.

#### 5.4. **Sponsorship**

5.4.1. Clubs/Societies are free to sourced and negotiate sponsorship, however, **all sponsorship agreements must be approved by ENSA**, and submitted using the ENSA Sponsorship Template (available in the Policy Bank).

5.4.2. All sponsorship money gathered must be paid, by invoice, to the designated 'Clubs & Societies' account (details are provided in the ENSA Sponsorship Template).

5.4.2.1. Sponsorship income should never be paid directly to any individual member/committee member of the club/society, whether electronically or in cash, as this constitutes a breach of this policy, and will lead to disciplinary action.

5.4.3. Following approval, the ENSA Finance Team will generate and send the appropriate invoices to any sponsors, however, it remains the responsibility of the club/society committee to ensure that sponsorship payments/instalments are paid correct, as well as ensuring any obligations of the sponsorship contract are met by the club/society.

5.4.4. ENSA shall circulate, annually, a 'Bad Sponsors List' to all clubs/societies, outlining any sponsors who have failed to fulfil their contractual obligations, relating to sponsorship contracts, who are inappropriate, in relation to ENSA's values and reputation, or who are 'banned', as a result of other student-facing policy approved through ENSA's democratic structures.

5.4.4.1. ENSA shall not approve any sponsorship with any company, individual or organisation, listed in the 'Bad Sponsors List'.

5.4.5. In the event that a club/society sponsorship agreement is not approved, ENSA staff will work with the club/society to amend any contracts, to ensure they are appropriate, or provide support to find alternative sponsors.

## 6. **ENSA Development Fund**

6.1. Any funds retained by ENSA, following the dissolution/disbandment of a club/society, shall be ring-fenced for the ENSA Societies & Sports Development Fund, and used solely for the purposes of enhancing student-led Sport/Society activity.

6.2. Additional monies may be allocated to the ENSA Development Fund from ENSA's central funding/income, donations, sponsorships, or partnerships.

6.3. From time to time, and where sufficient funds are available, ENSA shall make limited sums from the ENSA Societies & Sports Development Fund available to clubs, societies and individual athletes representing ENSA/Edinburgh Napier at regional, national, or international level.

6.3.1. **Club/Society 'Boost'**

6.3.1.1. 'Boosts' shall be small sums that are granted to all clubs/societies, without application, to support with one-off/short term activities (e.g. promotion at the Freshers Fair).

6.3.2. **Development Grants**

6.3.2.1. 'Development Grants' shall be larger sums allocated to clubs/societies, following an application process, and awarded by a panel.

6.3.2.2. The criteria, award amounts and any conditions, for each development grant, shall be provided as part of the application process, with at least 1 months' notice given for application submissions.

6.3.2.3. The awards panel shall consist of at least three members of ENSA staff, including at least one Elected Full-Time Officer. Additional, external panel members maybe invited, where appropriate.

6.3.2.4. Applicants shall be notified of the outcome of their application, whether successful or not, within 2 weeks of the panel's decision.

6.3.3. **Individual Athlete Funding**

6.3.3.1. ENSA may allocate a small fund to support individual athletes with competition entry fees (e.g. BUCS/SSS) up to 50% of the full fee, where no ENSA Sports club exists for their chosen sport.

6.3.3.2. This fund shall be administered on a 'first come, first served' basis.

6.4. ENSA may also use the ENSA Development Fund for capital expenditure, or other costs, to improve the facilities, equipment, or experience of clubs/societies in general.

## **7. Expenditure Procedures**

7.1. **Allowable Expenditure**

7.1.1. ENSA staff shall evaluate all expenditure requests to determine if the expenditure meets the criteria below and is therefore 'allowable':

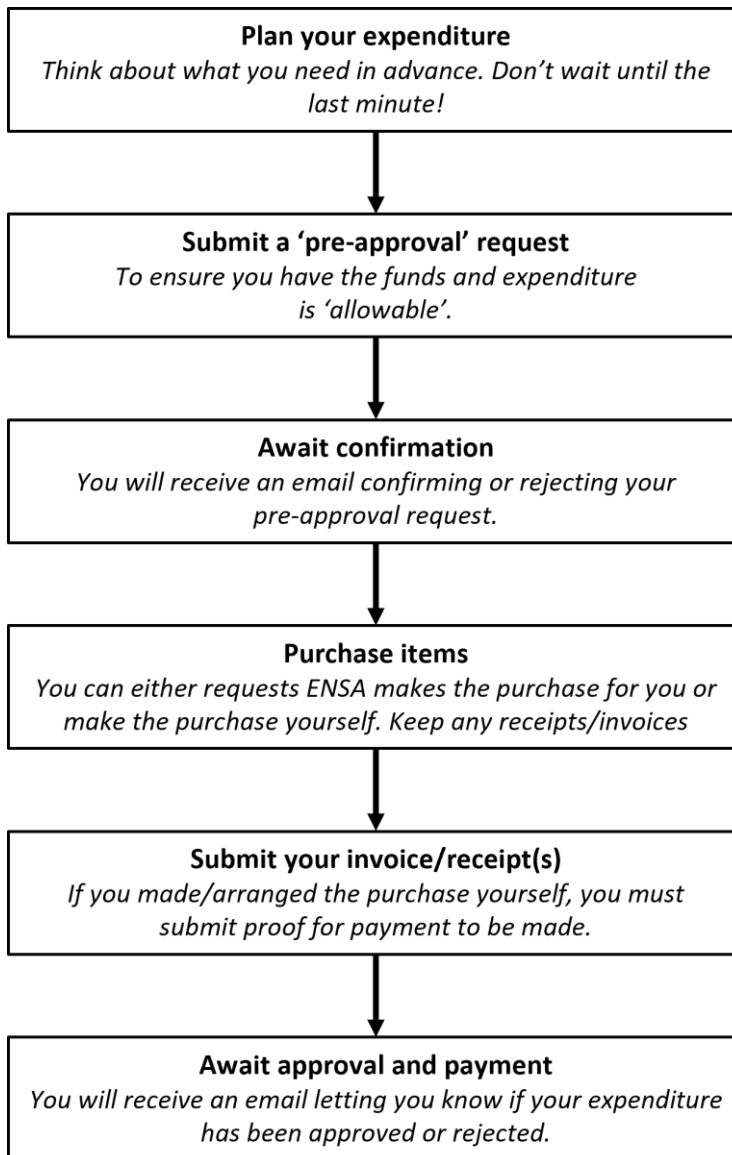
- expenditure must be solely in the best interests, and for the benefit, of the membership of the Sports Club/Society as a whole; and
- expenditure must not provide unfair 'personal gain' to Office Holders or small groups of members; and
- expenditure must not be for alcohol for 'general consumption'. Alcohol may be purchased in exceptional circumstances, such as for fundraising 'prizes' (limited to a total of £50) and where a 'welcome drink' is provided as part of an approved event (by a catering/venue supplier); and

- expenditure must not be for illicit or illegal items.

7.1.2. Expenditure which is deemed to be 'unallowable' will not be approved.

7.1.3. In the case of reimbursement requests, this may lead to committee, or other, members being left 'out of pocket'. However, this can easily be avoided by following the correct procedure and awaiting 'pre-approval' before making any purchases.

## 7.2. Expenditure Process



## 7.3. Plan Your Expenditure

7.3.1. It is important that all expenditure is planned in advance, as the process of pre-approval/approval and payment can take time. It is recommended that at least one week is allowed for pre-approval and/or payment.

## 7.4. Submitting a 'Pre-approval' Request



- 7.4.1. It is vitally important that any planned expenditure is 'pre-approved' by ENSA staff, before making any purchases or spending money, to ensure that sufficient funds are available, and that expenditure is 'allowable'. Receipts/invoices/reimbursements requests that have not been pre-approved may not be paid.
  - 7.4.1.1. ENSA reserves the right to deny any expenditure requests, even where committee/members have already made payment. Failure to request and receive pre-approval may result in committee/members being left 'out of pocket' for expenditure.
- 7.4.2. Pre-approval requests must be submitted using the Societies & Sports Finance & Booking Form, available in the [Policy Bank](#).
- 7.4.3. Once a pre-approval request has been submitted, the committee/member making the request shall receive an email either confirming or rejecting the pre-approval. This email shall be sent to the address provided on the Societies & Sports Finance & Booking Form, available in the [Policy Bank](#).
  - 7.4.3.1. Sports Clubs/Societies must await pre-approval confirmation before making any purchases.
- 7.4.4. Once a pre-approval request has been approved, the 'projected expense' will be 'ring-fenced' in the club/society 'nominal' account and subtracted from the available balance provided to the club/society. This is known as a 'financial commitment'.
  - 7.4.4.1. This process shall be automatically completed, at the beginning each academic session, for the estimated 'ongoing costs' of each club/society, based on the expected long-term/recurring venue hire and transport costs, the submitted Development Plan, and figures from the previous academic session.
  - 7.4.4.2. A full breakdown of these estimated costs will be provided to the club/society committee at the beginning of the academic year.
  - 7.4.4.3. If a 'financial commitment' or pre-approved expenditure is no longer required, the ring-fenced funds will be released back into the available balance of the club/society 'nominal' account.
- 7.5. **Making a Purchase**
  - 7.5.1. As part of the pre-approval requests, clubs/societies can request that purchases are made either by ENSA (who will arrange payment/delivery) or directly by a committee member (this requires the committee member to make the payment themselves and then request reimbursement).
  - 7.5.2. The preferred purchase method is requesting ENSA to purchase the items.
    - 7.5.2.1. For ENSA to make purchases for the club/society, committee members can provide the required order details, links, or website logins (to access a saved 'basket').
  - 7.5.3. Purchases made by committee members are done so at their own risk and ENSA shall have no responsibility for errors, omissions, returns or fraud.

7.5.3.1. Any receipts, invoices, or other payment information must be retained by the purchaser and submitted promptly using the Societies & Sports Finance & Booking Form, available in the [Policy Bank](#).

## 7.6. **Submitting an Invoice/Receipt**

7.6.1. For a payment/reimbursement to be made a valid receipt/invoice must be provided.

7.6.1.1. A valid receipt/invoice must show the date/time of the purchase, details of the supplier/shop, and a full breakdown of all items purchased, including any additional fees, such as delivery.

7.6.1.2. For fuel payments/reimbursements, where a receipt is not available, a photograph of the details on the pump may suffice. Further information about fuel payments/reimbursements is available in the ENSA Sports & Societies Transport Policy, available in the [Policy Bank](#).

7.6.1.3. Handwritten 'receipts' will not be accepted.

7.6.2. In exceptional/ unexpected circumstances, a payment/reimbursement may be made, for expenditure under £20, without an accompanying pre-approval, where it was not reasonably foreseeable or possible to gain to gain pre-approval.

## 7.7. **Paying referees/sports officials**

7.7.1. Details of payments made to referees/sports officials should be made following the same procedure as above, with separate pre-approval requests and 'Sports Official Payment' details submitted for each match, using the Societies & Sports Finance & Booking Form, available in the [Policy Bank](#).

7.7.1.1. The name, contact number, bank details and amount paid should listed, on a separate line, in the appropriate section of the Societies & Sports Finance & Booking Form, available in the [Policy Bank](#).

7.7.2. Referees/Sports Officials should be paid, by ENSA, by bank transfer, where possible.

7.7.2.1. In exceptional circumstances, a 'cash advance' or reimbursement for the amount required may be provided to a committee member, with appropriate approval from an ENSA senior manager.

## 7.8. **Paying coaches/advisers**

7.8.1. For a coach/adviser to receive payment, an appropriate Coaching/Adviser Agreement must be in place, and approved by an ENSA senior manager. Coaches shall only be paid as 'contractors' and shall never be deemed to be employed by ENSA.

7.8.1.1. Coaches/advisers must provide a valid invoice(s), for payments to be processed.

7.8.1.2. Coaches shall always be paid by bank transfer (BACS)

## 7.9. **Payment Methods**

7.9.1. All payments/reimbursements shall be made through an 'ENSA controlled' payment methods (e.g. bank transfer/BACS or company debit/credit card), except in exceptional circumstances.

7.9.1.1. Payments not made through an 'ENSA controlled' payment method must be approved by an ENSA senior manager, in advance, in writing.

## **8. Refunds**

8.1. All refunds will be provided through the original payment method

### **8.2. Club/Society Memberships**

8.2.1. Membership fee refunds must be done with in the first 14 days of purchase of the membership.

8.2.2. All Refunds are requested by contacting either [sports@napierstudents.com](mailto:sports@napierstudents.com) or [societies@napierstudent.com](mailto:societies@napierstudent.com).

8.2.2.1. Following a club/society membership refund request, ENSA staff will contact the appropriate committee for confirmation.

### **8.3. ENSA Sports/ENSA Societies Memberships**

8.3.1. ENSA Sports/ENSA Societies memberships is classed as 'used' after attending 2 club/society session

8.3.2. Refunds of memberships that have not been used, must be done with in the first 14 days of purchase of the membership.

8.3.3. All Refunds are requested by contacting either [sports@napierstudents.com](mailto:sports@napierstudents.com) or [societies@napierstudent.com](mailto:societies@napierstudent.com).

### **8.4. Products**

#### **8.4.1. ENSA Products**

8.4.1.1. Refunds are not available on personalised products .

8.4.1.2. Any issues with products sold by ENSA should be returned to ENSA directly.

8.4.1.3. All Refunds must be requested by email to [ensa@napier.ac.uk](mailto:ensa@napier.ac.uk)

#### **8.4.2. Official Sports Kit and Clothing**

8.4.2.1. Any issue with products sold through an 'approved kit supplier' are handled directly by that supplier, in line with returns/refunds policy provided on their website.

#### **8.4.3. Club and Societies Products**

8.4.3.1. Issues with club or society products, are dealt with directly by the club or society

8.4.3.2. Refunds are not available on personalised products

8.4.3.3. All Refunds are requested by contacting either [sports@napierstudents.com](mailto:sports@napierstudents.com) or [societies@napierstudent.com](mailto:societies@napierstudent.com).

## 8.5. **Events**

### 8.5.1. **Club/Society Events**

8.5.1.1. Generally, unless an event is cancelled, refunds will not be processed, however, upon receiving a refund request, ENSA staff will contact the appropriate club/society committee for confirmation. In exceptional circumstances, a club/society may agree to process refunds.

8.5.1.2. To request a refund please follow the process stated at [edinburghnapier.native.fm](http://edinburghnapier.native.fm)

8.5.1.3. 'On the door' tickets cannot be refunded.