

Barony of Wyewood Financial Policy

Draft Revision as of 8/11/2026



Introduction

The Wyewood Financial Policy serves as an addendum to the requirements set forth by the Society for Creative Anachronism, Inc. (SCA) Financial Policy, and the Kingdom of An Tir Financial Policy. This policy is governed by Modern Law, Corpora, SCA Financial Policy, Kingdom Law, and Kingdom Financial Policy, and shall be revised, as needed, to remain in compliance with these superseding documents. If there are any changes to the above documents that conflict with the branch Financial Policy, the requirements of the Kingdom or Society will take precedence over any outlined in this branch policy.

Revisions to this policy shall be by unanimous consent of the Financial Committee.

1. Composition of the Wyewood Financial Committee

- 1.1) The Financial Committee, in accordance with SCA Financial Policy, shall be composed of three or more officers. In Wyewood, this is the Coronet (counting as one vote), Exchequer, Seneschal.
- 1.2) Deputies for any of the Officers on the Financial Committee may attend its meetings and participate in its discussions; however voting is limited to one vote per Office.
- 1.3) The authority to approve all budget requests and expense authorizations rests solely with the Financial Committee, and all decisions by the Financial Committee are by simple majority vote, except if noted elsewhere in this policy.
- 1.4) The length of each member's term on the Financial Committee shall coincide with each member's term of office.

2. Meetings of Financial Committee

- 2.1) The Exchequer shall chair the meetings of the Financial Committee.
- 2.2) Meetings shall convene at a minimum of once per quarter, at which a review of the most recent Financial Report submitted to the Kingdom Exchequer will be conducted, along with other business as pending or necessary. Additional meetings may be called to ensure the continued smooth operation of the Branch.
- 2.4) Meetings may take place either in person or via video conference (Zoom, Teams, etc.).
- 2.5) All decisions and approvals made by the Financial Committee are to be made by consensus during regularly scheduled meetings. In the case of urgent or emergency need, consensus for decisions or approvals may be garnered by email, and such decisions documented in the minutes

of the next regular meeting of the Financial Committee.

3. Branch Financial Reporting Requirements

- 3.1 All branch financial reports are to be submitted by Exchequer in a timely manner, based on Kingdom reporting requirements as outlined in Kingdom Financial Policy and/or Exchequer Manual. Complete report submitted will be in accordance with current An Tir and Society requirements per Kingdom and Society Exchequer Manuals.
- 3.2 Notice should be provided by Exchequer to the other Financial Committee members when quarterly/annual reports are submitted, along with a copy of the basic financial report (full financial report provided on request).
- 3.3 Current reports are deadlines for the Kingdom of An Tir are:
- 1st Quarter due May 1
 - 2nd Quarter due August 1
 - 3rd Quarter due November 1
 - Annual Report due February 1
- Any change to Kingdom Financial Policy affecting these dates will supersede the dates above.
- 3.4 The Exchequer shall submit the basic annual Financial Statements (e.g. the Comparative Balance Sheet and Income Statement) for publication on the Barony's web site, with notice provided at the next business meeting, in the newsletter (The Wyemouth), and to the baronial mailing list.
- 3.5 Any Wyewoodian, upon reasonable request, may examine the financial records of Wyewood at a time and place agreed upon by the Exchequer and the requester.

4. Timeframes and Methods for Review and Revision of the Financial Policy

Branch Financial Policy should be reviewed (and revised as necessary) whenever changes in Modern Law, Society or Kingdom governing documents and Policies, or other circumstances so require, but no less than once every 2 (two) years.

5. Methods for Controlling Cash Receipts and Disbursements

There shall be no co-mingling of Society funds with the funds of any individual, business, or other legal entity. Funds collected at or for events shall be deposited into the hosting group's SCA bank account. Disbursement controls shall be implemented by the branch that are sufficient to discourage misappropriation of funds and to reveal any attempted misappropriation promptly.

5.1. Branch Revenue

- 5.1a Event Revenue shall be deposited in the Branch General Fund account.
- 5.1b Monies generated through the release of assets belonging to the Branch shall be deposited in the Branch General Fund account.

- 5.1c Monies generated through the release of assets belonging to a specific Office or Guild shall be deposited in the General Fund account and attributed to that Office or Guild's available budget.
- 5.1d Monies donated to the Branch shall be deposited intact in the Branch General Fund account, unless a special purpose fund is specified by the donor.
- 5.1e Any other monies received not covered in the above shall be deposited in the Branch General Fund account.
- 5.1f Receipts (or acknowledgement letter) should be given, whenever practical, for revenue from donations or equipment liquidation. A receipt book should be available to those receiving monies (e.g. gate staff) should a receipt be requested.

5.2 Expense Authorizations

- 5.2a) Annual budgets established for the Barony (including appropriations for Coronet, officers, special purpose funds, and other spending as needed), as well as any later revisions to the annual budget, shall be approved by the Finance Committee and submitted to the Kingdom Exchequer's office. (See section 11.5).
- 5.2b) The Finance Committee must approve all expenditures outside of or exceeding the limits set in the budget.
 - 5.2b-1) Expenditures for items specified in the approved branch budget (e.g. monies for martial practice supplies, web-site fees, storage locker rent, etc.) are considered "approved" by the ratification of the budget for that year.
 - 5.2b-2) Expenditures for items outside the approved budget shall be considered by the Finance Committee on an individual basis.
 - 5.2b-3) Authorizations shall be approved or denied by consensus of Wyewood Council (Baronial Officers) at the time a decision needs to be made, with a minimum of three officers present, one of which shall be a member of the Financial Committee. In reaching that consensus, each office shall have only one vote in financial matters (i.e.: the Seneschal and their Deputy shall only have one vote on behalf of the office of the Seneschal). Upon approval, the Exchequer, as the chairperson of the Financial Committee shall sign the authorizing document.
- 5.2c) Approval of expenditures outside regular scheduled meetings:
 - 5.2c-1) If necessary between meetings of the Financial Committee, a majority of the Financial Committee may authorize individual Event or Special Projects expenditures up to \$50.00. Those approving shall sign the authorizing document (Cheque/Check Request Form) and if necessary report these authorizations to the other member of the Financial Committee as soon as possible. The Exchequer shall report the authorization at the next regularly scheduled Business Meeting.
 - 5.2c-2) If necessary between Business Meetings the full Financial Committee, may by unanimous agreement authorize individual Event or Special Project expenditures up to \$300. The Seneschal and Exchequer shall sign the authorizing document (Cheque/Check Request Form). The Exchequer shall report the authorization at the next regularly scheduled Business Meeting.
 - 5.2c-3) Any Branch expenditure over \$300 not specifically outlined in the annual budget or event bid shall, after discussion by the Financial Committee, require a discussion at a Business Meeting before approval or denial by Financial Committee is made.
- 5.2d No Officer of any level has the authority to authorize payments that do not support the

stated purpose of the organization.

- 5.2e) All expenditures shall be made by cheque/check from the branch general fund chequing account, unless the expenditure is a direct draw from a separate dedicated fund which has a separate bank account. This policy does not at this time allow for on-line payment directly from the bank account.
- 5.2f) Requests for payments, either direct payments, reimbursements or cash advances, must be made in writing by submitting a "Cheque (Check) Request" form to the Exchequers office, either in person, by mail, or by electronic attachment. Authorization for requests lies in the hands of:
- the officer to whose budget the requested expenditure will be charged
 - the event steward for the event to which the expenditures will be charged
 - the Exchequer, for expenditures outside of budget which have been authorized, as outlined in section 5.2b-3 above)
 - the Seneschal, for all other expenditures
- 5.2g) If there are any questions or concerns about reasonableness of an expenditure, the question should be submitted to the Financial Committee for discussion and resolution.. If necessary, the Exchequer shall consult with Kingdom superior. Note that most expenditures for events should have been outlined in the event bid submitted.
- 5.2h) Cash advance requests require a completed Cheque (Check) Request Form, and if not part of an event budget, shall be approved by the Financial Committee. Reconciliation of cash advances shall occur within 14 calendar days of completion of the event for which cash advance was requested. If at all possible, reconciliation and return of any unspent advances should occur before the end of the current financial quarter.
- 5.2i) Classification of expenditures for reporting purposes should follow guidelines as delineated in the Society Chancellor of the Exchequer Officer's Handbook.
- 5.2j) Guild monies shall be used at the Guild's discretion and in accordance with the financial procedures laid out in their charter, so long as it is considered ALLOWABLE according to Kingdom and Society Financial policies.
- 5.2k) Reimbursement Policy
- 5.2k-1) All monies spent for which reimbursement is requested should be pre-approved by the Branch via an approved budget or directly by the Financial Committee.
 - 5.2k-2) Anyone requiring reimbursement for approved funds spent on behalf of the Branch should submit their request for reimbursement in writing within 30 days of expenditure. Per Kingdom policy, "Branch Exchequers are only obligated to reimburse for receipts presented within 120 days of the expenditure."
 - 5.2k-3) All expense reimbursements require a completed Cheque (Check) Request Form and fully documented receipts. Reimbursements that exceed approved budgets, or which have not had prior approval, shall be approved by the Financial Committee before reimbursement can be made. No reimbursements shall be made without receipts.
 - 5.2k-4) Reimbursement cheques/checks issued by the Branch should be cashed as soon as possible to avoid bank refusal for "stale-dated" cheque/check. Cheques/checks that do not clear within 180 days will be voided and the person seeking reimbursement will need to begin the reimbursement request/approval process again.
 - 5.2k-5) No reimbursement or refund will be given out of the cash box at any time. All reimbursements and refunds will be done by cheque/check with appropriate receipts and authorizations attached.

5.2k-6) The Baronial Teamster or person(s) acting as such, at the discretion of the Wyewood Council, may be authorized reimbursement for transportation expenses incurred in the line of their duties. Reimbursement shall be at current rate defined by Kingdom Law. The office of Teamster works with the Chamberlain and both report to the Exchequer's office.

6. Policies Regarding Event Admission Charges, Refunds, or Complimentary Admission

6.1 The entire event fee (including lunch or feast fees) at Wyewood events shall be waived (made complimentary, or "comp'd") for the following persons:

- the Wyewood Coronet(s)
- Kingdom Royalty (Crown and Heirs)
- Principality Coronet(s) and Heirs

6.2 Visiting coronets from other Baronies may be offered complimentary waiver of event entry fee.

6.3 Outgoing champions shall be accorded complimentary admission (site fee) to the following Champions event at which they assist in choosing their successor and surrender their regalia.

6.4 Other persons exempt from site fees under Kingdom Law, e.g. a direct support professional (DSP) for a person with disability per ADA (Americans with Disabilities Act).

6.5 The Event Steward can waive the fee ("comp") for other attendees, as long as they are included in the approved Event Bid. No persons not specified above or in the Event Bid will be exempt from admission.

7. Policy Regarding Asset Management and Control of Inventory

7.1 Branch Property consists of all non-cash assets and items owned by the Barony for the benefit of the Barony and its members. This includes coronet and champions regalia, officers equipment and regalia, practice "loaner-gear" and supplies, feast cooking and serving items, tents, shades, popups, tables, libraries and all other baronial property used for events and administration of the branch.

7.2 All general Branch property is administered by the Chamberlain, a warranted deputy of the Exchequer. The Chamberlain must have a signed Financial Warrant executed by the Kingdom Exchequer and the Crown. In the absence of a Chamberlain, the duties devolve to the Exchequer.

7.3 The Chamberlain will ensure that records are kept of all Baronial property, and where that property is stored. A report on the status of all baronial property and its location will be submitted at least annually to the Exchequer for inclusion with the annual financial statement.

7.4 All Baronial property will be inventoried every year. Reports of damage to, or loss of, Baronial property should be made to the Wyewood Council.

- 7.5 Acknowledgement for all items stored with individuals (e.g. champions, officers, etc.) must be kept on file with the annual inventory list. This acknowledgement can be in the form of a receipt for property received, contract or other form acknowledging stewardship of baronial property and assurance of return at end of term or when requested.
- 7.6 Branch property and files checked out to an officer, or other individual, must be accounted for at the end of term for that officer or individual. \
- 7.7 Individuals within the Barony may request the use of baronial property for official SCA purposes provided they demonstrate and accept responsibility for the property they desire to use. Such a request for approval by the Financial Committee must specify the property to be used, where the property will be stored, and for how long the property will be used by the requestor.
- 7.8 Should the Branch rent/lease a storage unit, the Chamberlain and members of the Financial Committee will each have keys to any commercial storage unit maintained for the Branch.
- 7.9 Trailers:
- 7.9a) All trailers owned by the SCA are to be used for storing and transporting SCA property to and from SCA functions. Trailers owned by the SCA may not be used for strictly personal purposes by the members of the branch.
 - 7.9b) Anyone towing a trailer owned by the SCA or one of its branches shall be a member of the Society in good standing, and tows the trailer at their own risk.
 - 7.9c) Agreements to store and tow the trailer must be made in writing in advance between the member storing or towing the trailer for each trip and the branch owning the trailer. Each agreement should include specifications of time-frames and calculation for any expense reimbursement. Each trip should be considered round-trip, and the member towing the trailer is responsible for its return at the end of the trip, unless otherwise specified in the agreement.
 - 7.9d) Trailers must always be loaded in compliance with the trailer's maximum gross trailer weight rating, maximum tongue weight rating, and load balancing instructions. Trailers must be attached to a towing vehicle rated for that type of trailer. Trailers must be attached using all legally required attachments and restraints and working electrical connections.
 - 7.9e) If there is available capacity in the trailer after the branch property is loaded, and there is desire to transport additional personal property in the trailer, it is allowable that additional personal property owned by branch members is placed in the trailer. Any personal property is loaded into the trailer at the property owner's risk.

8. Prohibited Activities

The branch may not engage in any activities that are prohibited by Kingdom or Society. Prohibited activities include (but are not limited to):

- Raffles and on-line auctions
- Fireworks, purchase, ownership or sale of fireworks by the branch is prohibited. Note that the purchase of professional fireworks services is permitted, with approval by the Board of Directors (SCA Inc.). Request for approval must be submitted through Kingdom Seneschal and Kingdom Exchequer who will contact Society Superiors for instructions.

9. Policy on Sales Tax

A policy on sales tax is required if any activity requires the collection of state/local sales tax for event admissions, fundraisers, silent auctions, etc. Also there needs to be a policy if collecting sales tax from vendors. (Refer to the Society tax specialist.)

10. Special Purpose and Dedicated Funds

At this time, Wyewood does not have any Special Purpose or Dedicated Funds.

11. Additional Policies of the Branch (Barony of Wyewood)

11.1 Bank Accounts

- 11.1a) All funds shall be maintained in a bank account in the name of "Society for Creative Anachronism, Inc. Barony of Wyewood," in a bank governed by U.S. banking regulations, under the Society's federal employer ID number (94-1698556). At minimum, a Checking account shall be maintained.
- 11.1b) Any new bank account will use the most recent version of the SCA's bank request form.
- 11.1c) Signatories of the Account shall be Exchequer, Seneschal, and Others (Deputies, former Exchequers, etc.) as needed, as well as the Kingdom Chancellor of the Exchequer or designated representative(s). All signatories shall be paid members of the Society, and shall submit proof of personal/legal identification and paid membership when being added as a signer to the account. No two signatories shall operate out of the same residence, or be related by birth or marriage.
- 11.1d) Any signatory changes to a bank account will complete the bank request form and forward it to the Kingdom Exchequer for approval.
- 11.1e) Two authorized signatures shall be required on any check, money order, or other instrument of withdrawal.. Signature cards shall be updated as needed at the discretion of the Financial Committee.
- 11.1f) Internal records of bank accounts must be reconciled to the bank statements received monthly. Exchequer's transmission (email or by hand) of completed reconciliation to Seneschal stands in lieu of "signature", as receipt and acknowledgement of reconciliation, unless Seneschal replies with questions or objections. .
- 11.1g) The Checking account shall be used to support the Branch Activities as outlined in Annual Budget and Dedicated Special Purpose Funds.

11.2. Segregation of Duties

- 11.2a) No one person shall be responsible for all aspects of Wyewood's financial management.
- 11.2b) The bank statements for all of Wyewood's accounts shall be sent to Wyewood's Post Office Box (P.O. Box 59804, Renton WA 98058). The Seneschal or designated representative (other than the Exchequer) shall retain the key to the P.O. Box, and be responsible for receiving and reviewing the bank statement. All bank statements shall be

forwarded to the Exchequer after review by Seneschal.

11.3. Authorization for Kingdom Credit Card Processing

- 11.3a) Wyewood herein establishes authorization for Credit Card Processing through Kingdom of An Tir current credit card deputy for Preregistration of Event and/or Feast/Luncheon fees, should the Event Steward so choose.
- 11.3b) Authorization for credit card processing at the gate is herein approved if it is included in the event bid documents. The acceptance of credit card for payment at gate or not has to be included in event information disseminated through official channels (e.g. kingdom calendar, newsletter, social media, etc.)

11.4. Financial Records

- 11.4a) The Exchequer's office will maintain static (pdf or paper) books and records of all financial activity.
- 11.4b) Records may be stored electronically provided there is at least one back-up file/copy maintained off site in an industry accepted format (e.g. "cloud", thumb-drive, etc.). Backup of electronic files should occur quarterly.
- 11.4c) All financial records must be retained for at least 7 (seven) full years and include at a minimum:
 - Minutes of Financial Committee meetings
 - Monthly bank statements and reconciliations
 - Quarterly reports and journal activity
 - Emails related to the business of the exchequer
 - Annual Budgets
- 11.4d) All books and records, including asset acquisition or disposal, bank statements, financial committee meeting minutes and any other correspondence and files of an official nature are the property of the Society for Creative Anachronism, Inc. They shall be turned over to the successor officer within thirty days after the former officer leaves office.

11.5 Budgets

To achieve the goal of putting Wyewood's funds to their most efficient use, while at the same time providing for Wyewood's solvency and continued operations Wyewood has established the following process for adopting the Kingdom-required annual budget.

- 11.5a) During the Fall of each fiscal year, the Exchequer will begin gathering budget requests from the Coronets, Officers, Guild heads, and other activity leaders. In preparing a draft of next year's budget, the Exchequer may assign a placeholder budget for those offices who do not submit a budget request based on previous years' spending.
- 11.5b) These requests, along with analysis of current year-to-date revenues and expenditures, will be used to develop a preliminary budget, which will be presented at the November Business Meeting for discussion and commentary from the populace. A copy of this draft preliminary budget may be requested from the Exchequer by anyone not attending.
- 11.5c) The final Annual Budget as approved by the Financial Committee, shall be presented to the populace at the December business meeting.
- 11.5d) The branch annual budget should include:
 - 11.5d-1) Anticipated "inflows" from events (net), donations, etc.

11.5d-2) Estimated spending for fulfillment of existing operational expenses (e.g. FCS site, storage locker, PO box etc);

11.5d-3) Budget specifically allocated to officers and others (Herald's budget, Scribe, Seneschal, Marshalls, etc.)

11.5d-4)

Other expenditures anticipated: With the approval of the Wyewood Council, the Barony of Wyewood shall may tithe up to 10% of its net gain, as shown on the end of the year financial report, to the Kingdom of An Tir. If there is no net gain, no tithe shall be made. The Chancellor of the Exchequer (or other member of the Financial Committee) shall report the amount of the annual tithe at the next regularly scheduled Business Meeting after submission of the Annual Financial Report (generally March meeting).

11.5d-5) Budget should include the anticipated activity for any established Dedicated and Special Purpose Funds

11.6 Event Finances

11.6a) The Event Steward, with approval of the Financial Committee, may revise the approved budget by up to 10%, as needed, in keeping with the original goals and projected profit margin. Changes beyond this scope must be brought to the Financial Committee and then to the populace at a regular Business Meeting, where they will discussed and approval or denial made by the Wyewood Council.

11.6b) All advance registration/reservation payments through the mail should be shall be directed to the current Branch Post Office Box.. All proceeds received through the mail shall be delivered by the Seneschal to the Exchequer and processed according to the policies set forward above for section 6.1 regarding branch Revenues. Payments made through the Kingdom Credit Card processing system will be tracked by the event steward team and reconciled when payment is received from Kingdom after the event.

11.6c) All proceeds from the event shall be turned over to the Branch Exchequer no later than 6 days after the close of an event. The Branch Exchequer shall deposit all event proceeds within 10 days of the close of an event.

11.6d) The Branch Exchequer shall provide timely event financial information, including gate reconciliation with monies deposited, total gate income, Non-member fees paid, etc., to the Event Steward and Financial Committee as soon as all information is received and reconciliation with deposit is performed.

11.6e) Non-Member Registration fees ("NMR" or formerly "NMS") shall be included in the event fee and collected by the event Gatekeeper . The required report of non-members attending along with remittance of the Non-Member Registration fees shall be mailed to the Kingdom NMR Deputy in accordance with Society policy and Kingdom Law. Detailed information regarding Non-member Registration fees is available on the Kingdom Exchequer resources web page: <https://antir.org/offices/chancellor-of-the-exchequer/>.

11.6f) Final Event Steward's Report copy Shall be given to the Exchequer for financial records to be kept for 7 years.

11.6g) Refunds of pre-registration fees paid in advance of events:

11.6g-1) If you have preregistered and it is still 7 calendar days or more prior to the Event, you may request a refund by submitting a written (mailed or emailed) request to both the Event Steward and the Exchequer. It will be reviewed and disbursed within 30 days after the Event has closed.

- 11.6g-2) If you have preregistered and it is less than 7 calendar days from the beginning of the Event, you may send a request to both the Event Steward and the Exchequer and a refund will be considered on a case by case basis. There is no guarantee of a refund if it is less than 7 days prior to the Event.
- 11.6g-3) No refunds will be given if requested after the Event.

11.7 Subordination

The above branch Financial Policy of the Barony of Wyewood is subject to the requirements set forth by the Society For Creative Anachronism, Inc. Financial Policy, Corpora and By Laws, and those of the Kingdom of An Tir. Variances to this policy may be granted in writing for limited periods of time, not to exceed one year, on a case-by-case basis by the Kingdom Exchequer and only in compliance with SCA Inc. Financial Policy. Notification of variances issued will be sent to the Seneschal.