

## RALLY MARSHALS FINANCIAL INFORMATION

Finance paperwork for your rally is enclosed and comprises of: information sheet, rally account sheet, attendance list, site and other receipt vouchers, defaulters list and paying in slip. Your details for collecting equipment will come from our Equipment Officer and your rally information and plaque details from the Rally Secretary.

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### 1. DEPOSITS and ADVANCE PAYMENTS

Rally deposits need to be banked into the Suffolk Centre account, please let me know the banking date and amounts deposited.

If you require the Suffolk Centre to pay an advance payment (site or entertainment etc.,) please let me know in good time and provide me with the necessary paperwork (invoice / contract). Advance payments have to be approved by the committee and clear terms and conditions of this payment are required in advance.

### 2. BUDGETING

It is best to budget the rally as early as possible so you can work out what the rally will cost members. It will also allow you to see what you will be able to spend on social costs etc.

Costing for the rally should be done in the two week run up to the rally, allowing for late cancellations, and allowing marshals to adjust the income they expect against the expenses they have.

Members may be given a figure of total cost for a rally, sometimes months before the event, this can only be an indication of rally fee as, if a marshal budgets for 30 vans, but only gets 20, they will need to amend the charges to cover all the costs. Each rally should be self funding. Remember the "income collected" part of the rally account sheet is the ACTUAL income, not what you expected to get when you did the budgeting and then had some cancellations and some not arrive. This has caused some confusion in the past when marshals have tried to balance the account and found they couldn't.

Within the Rally Account file is a budgeting calculation form and costing form to help you budget the rally. Notes on how to use it are also provided. If you have any questions please ask me. It is not mandatory to use this, it is there as a guide for you.

### 3. VAT

#### 3.1. VAT on Site fees

This will remain at 20% for 2015 and is applicable on ALL rally income. The only exception is if your site is VAT registered and will be giving you a VAT receipt. In this case it is not charged twice and the account form allows for the difference of money collected between a registered and non registered site. VAT is charged on income because we provide the service of the rally. No concern should be taken for what the recipient of the money is going to do with it, nor charitable cause, if they are not VAT registered then we must charge and collect VAT on the site/entry fees. Getting members to pay direct to sites/landowners etc., does not remove the liability for VAT from the Centre, unless this is clearly advertised in the published rally programme. Marshals deciding they wish to take this course of action after the rally programme has been published must still collect and account for VAT on such income. For VAT registered sites a receipt must be obtained.

#### 3.2. VAT on social costs and expenses

It is essential to obtain full VAT invoices for all expenditure in order for the Suffolk Centre to reclaim the VAT. For expenditure of less than £100 a VAT invoice must contain the name, address and VAT registration number of the supplier. It must also identify the goods/services supplied, the date of supply and the VAT inclusive amount and the rate of VAT charged. For expenditure of over £100 a VAT invoice must include all of the above plus an invoice number, the name and address of the recipient (i.e. The Caravan Club Suffolk Centre) and the VAT exclusive amount and the amount of the VAT. It is also important to obtain receipts for all non VAT expenditure so that the Treasurer and the Independent Auditors can check your rally accounts. If you are buying items in a supermarket that have VAT charged on them the supermarket receipt may not be suitable as a VAT receipt. Please see the separate notes on how to obtain VAT receipts on the Suffolk Centre website.

#### 4. ALCOHOL

The purchase of alcohol within the rally account, for which members are then charged, is not allowed unless you are using a licensed venue as the Centre does not hold any relevant licence. This is legally seen as “buying and selling” and we do not hold the correct permission to do this.

#### 5. CHARITY COLLECTIONS

All money collected from members needs to be entered into the club accounts, this includes charity donations. If you decide to hold a charity raffle, fundraising event or collection on your rally please ensure that the monies are banked separately to the main rally monies. If the collection is not for one of the Suffolk Centre charities then I will issue a cheque, on your behalf, for the full amount and either return it to you or send it directly to the charity concerned.

#### 6. RALLY ENVELOPES

When members arrive on site they are presented with an envelope that shows what is payable for the rally this should be split between site fees, social costs, sundries, admin and VAT. The club has a stock of envelopes for this purpose which also shows the Caravan Club's VAT number. Additional envelopes can be obtained from the Rally Secretary, Treasurer or Centre Secretary.

#### 7. RALLY PLAQUES

Around 14 days before the rally you should be ordering plaques for the numbers attending at that time – please do not order extra (just in case) or order the number in the rally book. It clearly states in the rally book that members booking late may not get a plaque. The administration fee goes towards paying for these (including those of the marshals). In the past some Rallies are over-ordering to an extent where the Administration Fee does not cover the costs of the plaques. Marshals receive a specific plaque; please do not order additional basic versions for Marshalls, e.g. If you have 35 vans and 2 Marshal vans, order 35 basic plaques and 2 marshal plaques.

#### 8. CANCELLATION OF BOOKINGS

During the 14 day period before the rally, the defaulters rule comes into play, so anyone cancelling during that time must be put onto the Defaulters sheet, with reasons if known. If you have members who fail to arrive they should also be clearly marked on the sheet. Some marshals have taken to phoning members on the Friday/Saturday if they do not arrive – this is down to each marshal's discretion to do this or to wait until they return home and are completing the paperwork. If you are unsure or uncomfortable doing this, it is not the marshal's responsibility; this is where the defaulter letters come into play and will be done by myself.

The attendance list should be prepared at this 14 day point. Members that later cancel should be marked as so. Kindly remember to include marshals on this list.

#### 9. ACCOUNT SHEET

Admin remains at £1 per van excluding marshals and chairman of the rally. Please read notes on reverse of form – especially in relation to some rallies asking members to pay direct to the site/landowner. This can only be done if it has been clearly advertised as such in the published rally

programme. Marshals deciding they wish to do this after publication will still need to account for site fees and the subsequent VAT collected for non registered sites/landowners.

#### 10. ATTENDANCE LIST

Complete as at 14 days before the rally adding new late bookings and marking anyone cancelling. After the rally, mark the sheet with any non-arrivals. Please remember to add marshals and rally chairman to this list.

#### 11. DEFAULT SHEET

Complete after the rally with all members cancelling or not arriving. Put down details where known, but ensure it is legible and clear as a copy of what is written is sent to the member in question. Rally slips MUST be returned with this form. It is our proof that they have booked onto your rally.

#### 12. RECEIPT VOUCHERS

Vouchers are for receipt of site/entertainment payments. Additional vouchers can be download from the Centre Website or are available from the Treasurer.

#### 13. BANKING

The Suffolk Centre banks with HSBC. Please be aware that other banks may charge you to pay money into the Suffolk Centre account. If I am on your rally and the account is ready I am more than happy to take this and complete the banking for you.

Bank Details are:

Caravan Club Suffolk Centre

Sort code 40-25-31

Account number 01100300

Marshals are kindly requested to forward their completed Rally paperwork and banking, within 2 weeks of your rally. If there are difficulties in doing this please let me know.

Accounts one month past the rally end date will be deemed overdue and brought to committee's attention. If you intend banking money and will not be immediately sending the account please just let me know of the banking as I get no other details on the bank statement, apart from the branch the funds were paid in to. Due to the banking system of HSBC when cheques and cash are banked together, they split this in our statement so any help in advising me of any banking is much appreciated.

I will happily help out with advice or support in regard to any of the above. Just give me a call.

My home number can be found in the rally programme or alternatively email me via the Centre website at [treasurer@suffolkcentre.co.uk](mailto:treasurer@suffolkcentre.co.uk). Thanks and good luck with your rally.

Remember that all of this information is available on the club website, under Rally Marshalls.