



Registered Charity in England and Wales no. 1131333

Financial Regulations

V1.0 – November 2009

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1. Introduction

These financial regulations, which have been approved by the David Mather Foundation, define and set out the principles, policies, procedures, rules, guidance and responsibilities which govern the finance and financial management of the Foundation. The regulations cover the Foundation as a body and its Trustees, staff and volunteers as individuals who have duties and responsibilities to the Foundation. The purpose of the regulations is to protect the finances and financial stability of the Foundation, to protect the Foundation and its Trustees, staff and volunteers from any suggestion of financial impropriety and to ensure that the raising, safeguarding, expenditure and gifting of money or other financial assets is managed with the utmost propriety and in accordance with pertinent standards and law.

It is important to highlight that the David Mather Foundation, registered charity number 113133 in England and Wales, has a partner organisation, the Fundación David Mather in Argentina. The two organisations are separate legal entities which must each comply with the relevant regulations in their home countries, but which work together to achieve the same goals. Principally, the David Mather Foundation is responsible for generating the funds that enable the Fundación David Mather to carry out its aims and objectives.

Given the separate legal identities of the two organisations, it is important that the grants of money from the Foundation to the Fundación are formally approved, recorded, and monitored in order that the David Mather Foundation always has sufficient confidence and information to justify the making of further grants to the Fundación David Mather.

The regulations will be supplemented, over time, by separate documents that will provide further guidance at the procedural level. Such documents will form part of the regulations and will indicate their status as being incorporated into the regulations.

All Foundation Trustees, staff and volunteers are bound by the financial regulations and must ensure they comply with them. New trustees, staff and volunteers will be given a copy of the regulations on joining the Foundation.

Should any uncertainty or ambiguity arise from the application of the regulations then the option that entails the least risk for the Foundation must be chosen until the Trustees resolve any underlying issue.

Any regulation queries should be directed, in the first instance, to the Treasurer of the Foundation.

2. Principles and Policies

2.1 Fundamental

In recognition that in furthering its object the David Mather Foundation (the Foundation) and its Trustees, staff and volunteers must be open, accountable, honest and beyond reproach the following principles and policies apply:

2.2 Fundamental principles

- a) Trustees must be open, accountable, honest and beyond reproach in exercising their powers and fulfilling their duties and responsibilities to the Foundation.
- b) Trustees must exercise due care and skill in using their powers and fulfilling their duties and responsibilities in relation to the finance and financial affairs of the Foundation.
- c) The Trustees will not make financial regulations that are inconsistent with the Trust Deed.
- d) The Foundation will comply with its financial obligations under the Charities Act 1993, as amended by the Charities Act 2006, and any subsequent applicable amendments and any other applicable regulations and law.
- e) The Foundation and individual Trustees are bound by these financial regulations and any subsequent supplements, amendments or succeeding versions.
- f) Should any uncertainty or ambiguity arise from the application of these financial regulations then the option that entails the least risk for the Foundation must be chosen until the Trustees resolve any underlying issue.
- g) The Trustees will regularly review these financial regulations, at least once a year, to ensure their continued effectiveness.
- h) These financial regulations may only be amended at a properly convened meeting of the Trustees.
- i) The power to amend these financial regulations cannot be delegated.
- j) The fundamental principles here listed overarch all other financial principles and regulations.

2.3 Accounts

a) Requirements

Selected external guidance, regulations or law applicable to the accounting function of the Foundation.

- i) The trustees of all charities are under a duty to ensure that the charity keeps proper books and records, and that financial accounts and an annual report are prepared.
- ii) Registered charities with a gross income of more than £10,000 must prepare an annual report and file this with the Charity Commission.

- iii) Charity Commission guidance states that for periods ending on or after 1 April 2009, charities with annual income of less than £25,000 are not required to have external scrutiny, that is neither a full audit nor an independent examination.
 - iv) The financial accounts must conform to the Charities Act 1993, the Charities Regulations 1995 and 2000 and should conform to the methods and principals of the Charities SORP 2005 and the 2008 Regulations. (SORP - Statement of Recommended Practice)
- b) Policy and practice
- i) The Trustees will keep proper books and records and prepare annual accounts.
 - ii) The Trustees will consider from time to time if some form of external scrutiny of the accounts is appropriate.
 - iii) Financial accounts will be prepared annually for the period ending 31 March.
 - iv) The accounts will conform to the Charities Act 1993, the Charities Regulations 1995 and 2000 and will be in line with the methods and principals of the Charities SORP 2005 and the 2008 Regulations.
 - v) The accounts will be prepared on an accruals basis.
 - vi) The Trustees will formally approve an Annual Report and financial accounts.
 - vii) The financial accounts, along with the Trustees' Annual Report, will be submitted to the Charity Commission prior to the prescribed deadline. (The deadline is currently 10 months after the period end date.)

2.4 Financial Information

- a) The Trustees will maintain reasonable arrangements for the safe and secure keeping of financial information.
- b) The Trustees will maintain arrangements to comply with the Data Protection Act 1998.

2.5 Income

- a) The Trustees will take control of and safeguard all funds to which the charity becomes entitled.
- b) The Trustees will take reasonable steps to ensure funds are properly collected, banked and recorded.
- c) The Trustees will take cognisance of the principle of segregation of responsibilities and duties as a significant factor in reducing the risk of mistakes and fraud.
- d) The Trustees will consider, from time to time, and in the context of the geographical dispersion of the Trustees and the size and nature of the Foundation, any practical steps they can take to alleviate any risk arising from any shortcomings identified in relation to segregation of responsibilities.
- e) The Trustees will conduct fund raising in accordance with Charity Commission guidance and applicable law.
- f) The Trustees will maintain sufficient records to meet the requirements laid down by

HMRC Gift Aid Scheme; in order to reclaim the tax paid on donations by individuals.

2.6 Banking and custody procedures

- a) The Trustees will maintain the security of funds received into their care.
- b) Incoming receipts be banked regularly and ordinarily weekly.
- c) The Trustees will consider, from time to time, if the value of cash or cheque receipts is sufficient to justify the use of a cash box or safe or the taking out of insurance.
- d) All incoming money will be banked gross, with none held back for petty cash or other purposes.
- e) The Trustees will consider what controls are necessary to account for receipts issued and for any stocks of receipt books.

2.7 Checks of income records

- a) The Trustees will make regular checks to ensure that appropriate records are being accurately maintained.
- b) The Trustees will take care to identify any funds received subject to restrictions and ensure that they are administered separately and only used in accordance with the restrictions thereon.

2.8 Budgets

- a) The Trustees recognise that budgetary considerations are an integral part of overall planning and strategy.
- b) The Trustees recognise the significance of determining and working within budgets as an important financial control.
- c) The Trustees will make proper and realistic estimates of expected income and expenditure for each financial year.
- d) The Trustees will regularly review income and expenditure against budget.
- e) Budgets may only be approved by a formal meeting of the Trustees.

2.9 Reserves

- a) Reserves are available income set aside as a contingency against future uncertainty and risk.
- b) The Trustees will decide on a reserves policy.
- c) The Trustees acknowledge that there may be circumstances in which the Foundation has to discontinue operations.
- d) The Trustees will establish an exit strategy that, in conjunction with the reserves policy, will arrange for continuity of funding for young people already on Foundation or partner organisation programmes; to enable them to finish their anticipated course of studies or other planned programme.

2.10 Investments

- a) Surplus funds are those funds that the Trustees determine are not needed to fund their immediate or committed charitable activities.
- b) The Trustees may only invest surplus funds.
- c) Before making any decision to invest funds the Trustees will:
 - i) take cognisance of their powers and duties relating to investments under the Charity Act 1993 and the Trustee Act 2000.
 - ii) note that a charity's Annual Report must include a description of the policies used by the trustees to select the charity's investments.
 - iii) decide on an investment policy.
 - iv) give formal consideration to amending these regulations in order to provide further information and clarity regarding the Foundation's regulations in respect of investments.
- d) The Trustees will ensure that any investment of funds is properly considered, authorised and documented.
- e) The Trustees will regularly review any investments.
- f) All investments must be made in the name of the Foundation.

2.11 Expenditure

- a) The Trustees will ensure that all expenditure is properly considered, authorised and documented.
- b) Goods or services should, where possible, be purchased by way of an advanced order to the supplier, with payment made after the goods or services have been formally received and confirmed to be satisfactory.
- c) Payments will only be made against original invoices.
- d) All expenditure must be properly authorised prior to commitment.
- e) The authorisation process will consider if payment in advance is required and record this as part of the authorisation.
- f) All material expenditure must be in the name of the Foundation.
- g) The Trustees will maintain an inventory of goods and other assets having material value.

2.12 Conflict of interests

- a) These regulations incorporate any Foundation policy regarding conflicts of interest.
- b) A Trustee must absent himself or herself from any finance related discussions or decision making of the Trustees where a material conflict of interest might reasonably be deemed to arise between his or her duty to act solely in the interests of the Foundation and any personal financial or other interest.

2.13 Grants

a) Grant making

- i) A grant is the donation or gift of money, goods or services from the Foundation to a recipient in fulfilment of the object and aims of the Foundation.
- ii) Any Trustee may propose the making of a grant.
- iii) Proposed grants must accord with the object and aims of the Foundation.
- iv) The Trustees may attach any particular condition or conditions to the making of a grant or series of grants as they see fit.
- v) The Trustees will attach such conditions to the making of a grant or series of grants as will enable them to monitor properly and effectively the use and expenditure of the made grant or series of grants.
- vi) Proposed grant recipients will be required to advise the Trustees of how they propose to use the grant monies.
- vii) Proposed grant recipients will be required to provide written confirmation of their commitment to apply any grant or grants in accordance with the object and aims of the Foundation and any particular condition or conditions the Foundation has seen fit to attach to the making of the proposed grant or grants.
- viii) The Foundation will take care to avoid liability beyond the amount of any grant or series of grants the Foundation proposes to make or makes.
- ix) Proposed grants and the making of a grant or series of grants require the consideration and approval of a formal meeting of the Trustees.
- x) The Foundation will require written confirmation of receipt of a grant.

b) Grant monitoring

In respect to any individual, group, charity or organisation to which the Foundation proposes to make or makes several or regular grants:

- i) The Foundation will insist that grant recipients maintain such financial records as the Foundation requires.
- ii) The Foundation will always require at least such records as will satisfy the Charity Commission that the Foundation is exercising its grant making powers and responsibilities with due care and skill.
- iii) Grant recipients will be required make their financial records available for inspection by the Foundation.
- iv) Grant recipients will be required to provide the Foundation with regular and written financial reports.
- v) Grant recipients will be required to provide the Foundation with regular and written confirmation that all grant expenditure is being incurred in accordance with the conditions of the grant or series of grants.
- vi) On becoming or being made aware of relevant concerns in relation to the use or expenditure of a grant or grants the Foundation will immediately seek further information in writing.

- vii) The Foundation will suspend or permanently cease a series of grants, whichever is appropriate, given any relevant, material and continuing concern it has in relation to the use or expenditure of a grant or grants.

2.14 Personal expenses

- a) Expense claims must reflect value for money and avoid any appearance of personal benefit or diversion of money at the expense of the Foundation.
- b) An individual may ordinarily only claim expenses for expenditure incurred wholly, exclusively and necessarily in the performance of their duties and only where such expenditure has received the prior approval of the Foundation.
- c) In unusual or exceptional circumstances, and only with the formal approval of the Trustees, a proportionate expense claim, a claim where expenditure has not been incurred wholly, exclusively and necessarily on behalf of the Foundation, will be accepted.
- d) Expense claims must be accompanied by authoritative supporting documentation, ordinarily including original proof of expenditure.
- e) Purchases of goods having material value must be in the name of the Foundation. Ownership and control of such goods remains with the Foundation. The Foundation will not reimburse expenditure for goods having material value purchased in the name of an individual.
- f) Only in exceptional circumstances will the Foundation authorise the purchase of goods that are in common or widespread ownership.
- g) In urgent and exceptional circumstances a Trustee may commit to the expenditure, and make a subsequent expense claim, of up to £250 of the Foundation's funds provided consent for reimbursement is requested from all Trustees and at least two other Trustees give their written consent and no other Trustee makes a written objection within a reasonable time.

3. Financial Responsibility

3.1 The Trustees

The Trustees make up the governing body of the David Mather Foundation. They are responsible to the Charity Commission for the management and administration of the revenue, expenditure and property of the Foundation and have general control over the conduct of the affairs of the Foundation.

All Trustees have a duty of care to the Foundation, and ultimately the Charity Commission, to exercise proper care and diligence in the investment, expenditure and gifting of the funds entrusted to them.

The Trustees will examine and approve budgets in line with agreed plans and ensure that those budgets are followed. They will consider other matters relevant to their financial responsibilities and make recommendations thereon.

In addition to being responsible for all other aspects of financial management, the Trustees must ensure that sufficient information is given to the Charity Commission for it to be satisfied that the Foundation is properly discharging its financial responsibilities.

3.2 Treasurer

The Treasurer, who is a Trustee, is responsible to the board of Trustees for maintaining the Foundation's financial regulations.

The Treasurer is also responsible for providing to the Trustees regular updates on the financial position of the Foundation and annual accounts as soon as is reasonably practicable after the end of each financial year.

3.3 Partner Organisations

A partner organisation is defined, for financial purposes, as an organisation that regularly receives grants from the Foundation. At this time, the sole partner organisation working with the Foundation is the Fundación David Mather, which is recognised in Argentina.

Partner organisations in receipt of regular income from the Foundation will be required to produce full and regular documentation to show that their expenditure of grants from the Foundation is in accordance with the Foundation's object and aims, is in line with approved budgets and meets the conditions of the applicable grant.

Please see [Appendix A](#) 'Grant reporting and monitoring requirements' for further details on how this works in practice

Policies: [2.13 Grants](#)

4. Collection of Income

4.1 Postal Remittances

All incoming mail will be opened by one of the Trustees.

All cash and cheques will be recorded in the accounts spreadsheet; showing name of donor, amount, contact details and date of receipt.

4.2 Direct to Bank

All income credited directly to the Foundation's bank account should be supported by donation forms or other notification which will show donor, amount, and contact details. All details will be recorded in the accounts spreadsheet.

4.3 Sponsorship Funds

All sponsorship funds should, where possible, be counted and agreed to match the total on the sponsorship form in the presence of the person who collected the monies.

Details of individual sponsor donors will then be recorded in the accounts spreadsheet; showing name of donor, amount, contact details, and date of receipt.

4.4 Gift Aid Declarations

For all income received, if the donor has confirmed that the Foundation can reclaim their tax paid, then this must be recorded on the accounts spreadsheet, and the documentary evidence retained.

The claim forms for HMRC will be prepared to include only those amounts for which documentary evidence has been retained, and will be prepared on at least an annual basis.

4.5 Receipts to donors

It may be appropriate to provide hard copy receipts to donors. These will be on a standard Foundation template document, and copies must be retained.

Hard copy receipts will only be provided on request, however acknowledgement and thanking for all donations will be made either by email or in writing to the donor, using their provided contact details.

Policies: [2.5 Income](#).

5. Banking

5.1 Banking Arrangements

The Trustees shall be responsible for the implementation and maintenance of satisfactory banking arrangements with the Foundation's bankers.

Three Trustees will be named signatories for the bank account on the bank mandate.

No other person shall open or operate a bank account in the Foundation's name or utilise funds that belong to the Foundation.

5.2 Banking

All cash and cheques, whether received in hand or by post, must be banked promptly.

5.3 Signatories

All payments from the bank account must ordinarily have been approved at a meeting of the Trustees.

All cheques shall require two manual signatures, out of the three named Trustees.

Electronic transfers and manual withdrawals can be performed by any one of the three named Trustees on the bank mandate but must have been pre-authorised. The pre-authorisation will come either via the approval of a specific expenditure budget at a Trustee meeting, or in urgent and exceptional cases by notifying electronically all the Trustees of the proposed transfer or withdrawal and receiving positive approval from at least three other Trustees, and receiving no objection from the other Trustees within a specified time period of no less than 24 hours.

Policies: [2.5 Income](#), [2.11 Expenditure](#)

6. Expenditure in the UK

6.1 Introduction

The primary expenditure in the UK will be that incurred to support fundraising activities. In order to protect the Foundation's funds, the way we make payments must guard against fraud and/or suspicion of financial impropriety. There are three main stages in the expenditure process:

- a) approval to incur or commit funds;
- b) spending, or committing to spend, the funds;
- c) retention of detailed supporting documentation, and provision of copies of that documentation to the Trustees.

Each stage is explained in greater detail below.

6.2 Approval to incur or commit funds

Detailed budgets for all expenditure must be prepared for the consideration of the Trustees.

Budgets must be approved by the Trustees before any Trustee spends, or commits to spend, the funds of the Foundation.

The approval of budgets will be formally documented in the minutes of the Trustee meetings.

6.3 Spending or committing to spend funds

Once formal approval as described above has been granted all Trustees are permitted to spend the Foundation's Funds. Only the three Trustees on the bank mandate can make payments or withdraw cash from the bank, but other Trustees will be permitted to spend, or commit to spend Funds on the Foundation's behalf.

All payments to organisations for the provision of goods or services must be evidenced by the retention of a full and original receipt from that organisation. Where such expenditure is incurred alongside other expenditure which is not being funded by the Foundation, the relevant items must be clearly highlighted.

Policies: [2.11 Expenditure](#). Other policies may be relevant.

6.4 Supporting documentation

All original supporting documentation must be sent to the Treasurer of the Foundation in order that the Foundation can meet its responsibilities to the Charities Commission.

7. Personal Expenses

The Foundation will reimburse the pre-approved expenses incurred by Trustees, staff or volunteers of the Foundation. Such expenses must ordinarily have been incurred wholly, exclusively and necessarily in the performance of their duties with the Foundation.

Regard for value for money is essential. Expenses can be claimed for items such as mileage incurred, travel fares, the cheapest reasonable option only, and telephone calls.

Expense claims need to be supported by receipts for each item claimed. In the case of telephone calls, individual calls should be highlighted on an itemised phone bill. Mileage claims must detail the purpose and route of the journey and give the mileage covered.

All claims to be submitted on a standard expense claim form.

Policies: [2.14 Personal expenses](#).

8. Payments to Partner Organisations

The Foundation's sole partner organisation is the Fundación David Mather in Argentina.

The Foundation will be required to pay transaction costs for every remittance to the partner organisation's bank account in Argentina. As such, grants will be made in lump sums, rather than for individual items of expenditure, to ensure that these costs are minimised.

The transaction costs charged by the Foundation's bank in England will be recorded as expenditure in the David Mather Foundation's accounts. Any transaction costs incurred in addition to this will be recorded as expenditure in the Fundación David Mather's accounts.

Transfer of grants to the partner organisation will be a maximum of £3000 each time. All transfers must have been fully authorised by the Trustees prior to transfer and such authorisation formally minuted, and receipt of funds must be confirmed by the Fundación David Mather in writing.

At every stage, the Fundación David Mather will provide the Trustees with full supporting evidence of expenditure incurred, and will not receive further payments until this information has been received and confirmed to be, in accordance with the relevant principals at [2.13b Grant monitoring](#), and the conditions attached to the grant.

Policies: [2.13 Grants](#)

9. Appendix A - Grant reporting and monitoring requirements

The Foundation's policy is to ensure that funds are spent for the benefit of young people meeting certain criteria, whether this is through grant funding directly to young people, procuring training services for them, financially aiding their families to ensure that they are supported in their education or through any other appropriate means.

Funds granted to the Fundación David Mather will be spent mainly in the following three ways:

- Payments to young individuals or their families; for goods or services to support them in line with the aims and objectives of the Foundation.
- Staff salaries. Payments to individuals who are staff of the partner organisation.
- Payments to organisations or businesses for the purchase of equipment or other goods or for the provision of services such as training.

9.1 Funds granted to partner organisations

In order to ensure that the Foundation's funds are spent properly, the way that partner organisations make payments must guard against fraud and/or suspicion of financial impropriety. There are three main stages in the purchasing process:

- a) approval to incur or commit funds;
- b) spending, or committing to spend, the funds;
- c) retention of detailed supporting documentation, and provision of copies of that documentation to the Trustees of the Foundation in the UK.

Each stage is explained further below.

9.2 Approval to incur or commit funds

Detailed budgets for all expenditure must be prepared by the partner organisation for the consideration of the Foundation's Trustees.

Budgets must be approved by the Trustees before the partner organisation spends, or commits to spend, the funds.

The consideration and approval of the budgets will be formally documented in the minutes of the Trustee meetings.

The partner organisation will be required to confirm their intention to accord with all requirements as laid out in [2.13b Grants](#), prior to receiving approval to incur or commit the funds to be granted by the Foundation.

Policies: [3.3 Partner organisation responsibilities](#), [8. Payments to partner organisations](#), [2.13 Grants](#)

9.3 Spending, or committing to spend, the funds

Authorised officials and staff of the partner organisation are the only people permitted to spend the funds which have been granted by the Foundation.

All payments to individuals must be evidenced using a standard form which requires completion of information about the amount of funds, the method of payment, the payee, as well as the signatures of both the payee and the person acting on behalf of the partner organisation. At no point will cash be given directly to young people or their families. Where the person acting on behalf of the partner organisation is a member of staff, payment must also be witnessed by an authorised official.

All payments to other organisations or businesses for the provision of goods or services must be evidenced by the retention of a full and original receipt from that organisation or business. Where such expenditure is incurred alongside expenditure that is not being funded by the grant from the Foundation, the relevant items must be clearly highlighted.

9.4 Supporting documentation

The partner organisation is responsible for retaining adequate documentary evidence of expenditure to meet its own legal requirements, and to enable the Foundation to perform checks on all evidence when required.

They are also required by the Foundation to regularly complete a grant expenditure monitoring report form which provides details of how their grant money is being spent and which confirms they continue to work in furtherance of the object and aims of the David Mather Foundation and in accordance with any conditions attached to the applicable grant of money.

The standard conditions of making a grant will include the requirements indicated by [2.13b\) Grant monitoring](#).

The partner organisation must provide documentary support for every item of expenditure listed on the expenditure report. The documentation will take the form of an invoice or receipt, or of a signed and witnessed declaration that the named individual has received the monies. The organisation is expected to provide details of the expenditure and offer comments by way of clarification or supplementary feedback.

The following page indicates the nature of the monthly grant expenditure report form. The form will be supplied to the partner in electronic template form to allow for either electronic completion or printing and subsequent physical completion.

Policies: [2.13 Grants](#).

David Mather Foundation – Partner organisation monthly grant expenditure report

Monthly report for expenditure incurred between ___/___/___ and ___/___/___

01	Amount (Pesos):	Date:	Description and comments:
Payment method (✓): Cash <input type="checkbox"/> /Cheque <input type="checkbox"/> /Card <input type="checkbox"/>			
Invoice/Other evidence attached (✓ or ✗): <input type="checkbox"/>			

02	Amount (Pesos):	Date:	Description and comments:
Payment method (✓): Cash <input type="checkbox"/> /Cheque <input type="checkbox"/> /Card <input type="checkbox"/>			
Invoice/Other evidence attached (✓ or ✗): <input type="checkbox"/>			

03	Amount (Pesos):	Date:	Description and comments:
Payment method (✓): Cash <input type="checkbox"/> /Cheque <input type="checkbox"/> /Card <input type="checkbox"/>			
Invoice/Other evidence attached (✓ or ✗): <input type="checkbox"/>			

04	Amount (Pesos):	Date:	Description and comments:
Payment method (✓): Cash <input type="checkbox"/> /Cheque <input type="checkbox"/> /Card <input type="checkbox"/>			
Invoice/Other evidence attached (✓ or ✗): <input type="checkbox"/>			

05	Amount (Pesos):	Date:	Description and comments:
Payment method (✓): Cash <input type="checkbox"/> /Cheque <input type="checkbox"/> /Card <input type="checkbox"/>			
Invoice/Other evidence attached (✓ or ✗): <input type="checkbox"/>			

06	Amount (Pesos):	Date:	Description and comments:
Payment method (✓): Cash <input type="checkbox"/> /Cheque <input type="checkbox"/> /Card <input type="checkbox"/>			
Invoice/Other evidence attached (✓ or ✗): <input type="checkbox"/>			

07	Amount (Pesos):	Date:	Description and comments:
Payment method (✓): Cash/Cheque/Card			
Invoice/Other evidence attached (✓ or ✗): <input type="checkbox"/>			

08	Amount (Pesos):	Date:	Description and comments:
Payment method (✓): Cash <input type="checkbox"/> /Cheque <input type="checkbox"/> /Card <input type="checkbox"/>			
Invoice/Other evidence attached (✓ or ✗): <input type="checkbox"/>			

09	Amount (Pesos):	Date:	Description and comments:
Payment method (✓): Cash <input type="checkbox"/> /Cheque <input type="checkbox"/> /Card <input type="checkbox"/>			
Invoice/Other evidence attached (✓ or ✗): <input type="checkbox"/>			

10	Amount (Pesos):	Date:	Description and comments:
Payment method (✓): Cash <input type="checkbox"/> /Cheque <input type="checkbox"/> /Card <input type="checkbox"/>			
Invoice/Other evidence attached (✓ or ✗): <input type="checkbox"/>			

Total amount (Pesos):	Comments:
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I confirm that the expenditure detailed above was incurred in furtherance of the object and aims of the David Mather Foundation and in accordance with any conditions attached to the applicable grant

Signature:	Name:	Date:
Position:	Organisation:	Grant ref: