





item or cumulatively exceeds 10% shall not be incurred other than with the prior approval of the Board of Management.'

6. By 30 September, plans must be sent to the Executive who will:
  - a. Collate all the plans;
  - b. Calculate the grants required to balance budgets;
  - c. Consult and discuss possible variations and amendments with Branches; and
  - d. Submit the plans to the Board of Management, identifying where there are issues or differences and a decision is required;
7. Final approval of the central and Branch plans is the responsibility of the Board of Trustees.
8. As Branches are to be funded on the basis of need and in order to prepare the core budget calculating and incorporating the members' subscription rates and Branch grants to be made, it would be unfair and difficult to take account of late plans. It will be difficult to accept plans or budgets submitted which are not in the template provided or any submitted after 30 September 2018. If this will cause a problem please let me know as soon as possible and we will help you to meet the deadline.
9. If you would like assistance, we will do our best to attend your planning meeting in person or by way of telephone conference or video to help you complete the template. The templates are new, and we will be working together with Branches to make the planning process happen.
10. Your plan and supporting budget must be returned to [Governance@ciarb.org](mailto:Governance@ciarb.org) by 30 September 2019. Failure to do so may result in the branch not being authorised to carry out any activity in 2020.