

Spokes Maps Group Meeting – Finance meeting

Wednesday 25 February 2026, 7.30, 168a Mayfield Road, EH9 3AR

AGENDA

1. CONSTITUTIONAL BASIS FOR ANY CHANGES

The constitution for the maps group was drawn up in 2002. Only two of the original members of the Board of Management remain involved. Is it necessary to have a constitution for the group? If so, how should we update it? Are we limited in what changes we can make to financial arrangements until the constitution is updated?

2. BANKING ARRANGEMENTS

- Decide whether to keep the Maps account separate or bring it into the main Spokes bank account
- Change signatories on existing current account?
- Set up an additional savings account with a higher rate of interest?

3. VAT REGISTRATION

Decide whether it is worth retaining the VAT registration.

4. ROLES AND RESPONSIBILITIES

What roles need to be established and who will do them? Aim to share responsibilities, avoid single person control of any area, and ensure long-term continuity.

5. FINANCIAL ISSUES RELATING TO MAP SALES AND INVOICING

- Recording of map payments and invoices
- Review of outstanding payments
- Process of checking payments in a timely way
- Access to hustler and shop details
- Sending out invoices using costs which are not included in the spreadsheet (e.g. West Lothian being charged £3 per map).

6. AOCB

Please advise any other items in advance of meeting.

ACCOMPANYING NOTES for Spokes Maps Group Meeting – Finance meeting 25 February 2026

These notes mainly provided by Ian Maxwell.

CONSTITUTIONAL BASIS FOR ANY CHANGES

At present Spokes Maps is a working group of Spokes, but the arrangements for the bank account and VAT registration pre-date this group and are linked to the three people who started the work on cycle maps in the 1980s and 1990s. They are Ian Maxwell, as the person who co-ordinated work on the Edinburgh map from the second edition onwards, Peter Hawkins and Tim Smith, who developed the three Lothian maps. Tim Smith stepped back quite some time ago and his cartography has now been replaced by Andy's work on all four maps. In addition to Ian, Peter and Tim, Dave du Feu is also on the Board of Management under the 'Constitution of Spokes (Maps)'.

BANKING ARRANGEMENTS

The Coop Bank Account currently has three signatories (Peter, Ian and Tim) and Ian has now taken over control of it from Peter, with full online access. The meeting will have to decide how this bank account should be arranged in future, whether to maintain a separate account or to bring everything into the Spokes bank account. Whatever is decided, we should ensure that more than one person is involved.

As Ian is the only active signatory, he may be able to make any changes himself, although it may require a sign off from Peter and/or Tim.

As well as changing the bank account arrangements, Ian suggests that we set up a savings account as we have nearly £40k in the current account and won't need to print any new maps for some time.

CORPORATION TAX AND SCIO

As Spokes is not a charity, it is liable for corporation tax on any profits that it makes. At present, we make corporation tax returns which show that no profit is made.

Ian is working to obtain registration as a Scottish Charitable Incorporated Organisation (SCIO), but that may take us until the end of this year and will require approval from Spokes members. As a SCIO we will be exempt from Corporation Tax. If we do bring bank accounts together and also become a SCIO that will remove the need to make company tax returns.

It is not necessary to discuss the pros and cons of becoming a SCIO at the maps meeting, but it is a factor when considering whether to bring Spokes Maps fully into the Spokes finances.

VAT REGISTRATION

This was started when we were paying VAT on Tim Smith's cartography bills and also on Ordnance Survey permission for use of their mapping, neither of which applies now. We only pay VAT on the storage locker and on occasional other bills – the map printing is zero rated. We currently reclaim about £200/year. The VAT registration is in Peter Hawkin's name, although Ian has now arranged for them to recognise him as well.

Peter was not able to do the most recent quarterly VAT return. Ian got the VAT login details from him and sorted that out.

In recent years the VAT reclaimed has been fairly small amounts, but when Spokes first registered for VAT we were paying it on design work and also Inland Revenue fees for each map.

ROLES AND RESPONSIBILITIES

At present, the storage company at Jenner's Depository have been instructed to contact Ian rather than Peter. Ian is also the only active signatory on the bank account and has dealt with the VAT returns.