

# **4<sup>th</sup> Newbury Scout Group**

## **Expenses Policy**

**May 2024**

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# Introduction

Members, both uniformed and non-uniformed, will sometimes incur expenses whilst going about the Group's business. The Group would like to ensure that, as far as is reasonably practical, they are reimbursed for those significant expenses. The general principle is that whilst cost should not be a deterrent to the effective execution of a volunteer appointment, no person will obtain a benefit from expenses payments.

Expense payments will be a reimbursement of actual costs, which are reasonable and are incurred wholly, exclusively and necessarily for the carrying out of the member role in relation to the task agreed with the Group. All expense claims need to be written documents, including all details of the expenditure incurred, the date, nature and amount of expenditure.

Volunteers may consider that they do not need / wish to claim against all of the items they could. In these cases, we would encourage volunteers to claim their expenses in full and then make an equivalent value donation to the Group, and gift-aiding such donations. The Group's Board of Trustees are grateful to volunteers for their continued efforts to keep the running costs to a minimum.

## Expenses Policy

The guiding principle of our Expenses Policy is that no member of the executive committee, leaders or helpers should be expected to end up out of pocket through providing for our Group's activities, gaining and maintaining mandatory qualifications, or participating in courses already sanctioned by the Trustees.

There has been much debate over whether Travel Expenses should be routinely available? It has been concluded that in this review period it shouldn't be standard. They can however where approved beforehand by the GSL & Board of Trustees, be granted in special circumstances.

There are four main categories of Expenses to consider:

1. **General expenses for consumable items (associated with running meeting nights)**
2. **Equipment & Services**
3. **Regular Group Expenses**
4. **Camps and Organised Trips or Events**

*Note: The total of these individual sums will reflect the likely annual cost of running the Group. It is therefore essential that such a Budget is collated and considered by the Board of Trustees prior to setting the annual Subscription rates.*

### General Expenses

Each Team Member, as agreed with the Team leader, has a standing authority to purchase items of small value for the weekly activities they intend to run during a term. The Board of Trustees has agreed that each section can spend up to the agreed annual section budget as agreed by the Board of Trustees and recorded at the start of the financial year without obtaining additional approval. This budget is the responsibility of the Section Team Leader and Team members who, at the end of each term or as required should submit an expenses claim together with appropriate receipts. This should be sent to the Group Treasurer. This fund should not be used to purchase equipment or fund trips, camps, etc. (For this kind of activity, see section below '**Camps and Organised Trips or Events**)

Occasionally, it is likely that other members of the Board of Trustees or Group Leadership team may need to spend small sums of money on items such as consumables, postage, etc. An expenses form must be completed

and submitted for approval and payment, then overseen/approved by another member of the Board of Trustees or GSL/GLV.

## Equipment & Services

Larger expenditure, for example for the purchase of Equipment or Services, repairs etc must be approved by the Board of Trustees prior to the expenditure.

Under normal circumstances, prior agreement at a Board of Trustees meeting is needed and recorded in the minutes. In exceptional circumstances, in the case of essential or replacement equipment, approval can be obtained via email with agreement from the Chairman, Treasurer and Group Scout Leader. (and Tabled at the next Exec.)

## Regular Group Expenses

Section Team Leaders will need to order Badges for their members on a regular basis. This does not need specific approval from the Board of trustees and should be funded from the agreed annual section budgets. Sections **may not** order group items such as neckars, world badges, name tapes or district/county badges as these are held centrally and not funded from section budgets. The GSL/GLV is responsible for these centrally held Group items.

Badges etc should be ordered from the District Badge shop with the treasurer copied on **all** emails to the shop. Leaders do not need to pay for any items bought via the district badge shop and the resulting invoices, collected with the badges should be forwarded to the Treasurer to arrange payment.

For the avoidance of doubt, the group will not reimburse any badge costs etc should leaders purchase badges from any outlet other than the district shop. If this is unavoidable, prior approval should be sought from the Treasurer with a full justification.

The Treasurer has the authority to raise cheques or make online payments for the payment of the following items without having to request approval at a Board of Trustees meeting:

- Venue Hire for regular meetings of each section.
- Annual Insurance Renewals
- Payment of any Badge / Necker account invoices
- Capitation fees
- Any other regular Group expenditure

NB: All these expenses will be submitted to the next Board of Trustee meeting and should be in accordance with the annual budget as set at the start of the Scouting year.

## Camps and Organised Trips / Events

**It is required that any planned camp or trips/events including proposed finances are discussed with the Treasurer PRIOR to any communication with parents re costs etc.**

It is intended that any organised Group or Section Camp, Trip or other Event is costed to end up “funds neutral.” This does not exclude the use of “rolled Up” funds from previous activities (**WHICH MUST BE CONFIRMED BY THE TREASURER IN ADVANCE TO CONFIRM WHAT IF ANY ROLLED OVER BALANCE IS AVAILABLE**). Each such event should be managed by a nominated organiser who must assess whether this is likely, or if a deposit, support or a “float” is needed. Any such support requires

consideration and approval by the Treasurer ahead of the event. Any help or hardship support relating to attendance at the event is in the gift of the Treasurer **IN CONSULTATION WITH THE TRUSTEES WHERE APPROPRIATE** but should be documented in the Accounts accompanying the Expenses Form following the event.

The Section Leaders must make a judgement about charging Leaders and Helpers attending Camps / Events and discuss it with them fully at the planning stage. The default position for Camps / Events where we are attending as 4<sup>th</sup> Newbury is that we don't charge them (their presence is vital), unless one of the following applies: -

- They gain some tangible benefit through attending ( eg Theatre, Foreign Trip etc)
- The extra cost can't be borne by the (eg) Scouts (Some reduction might apply?)
- The Helpers insist on making payment (Needs to be Documented)
- The costs are set by (eg) Region, National or other body (reduction might apply?)
- We are not attending as purely 4<sup>th</sup> Newbury (Outside support may be available)

In any case, if Leaders / Helpers are attending, and are making a payment, they should make an Expenses claim. It is then up to themselves whether they accept the recompense or return it to the Treasurer, (Must be documented along with appropriate GA consent.)

## Claiming Expenses

When any leader intends to pay for anything likely to give rise to an expense claim, they should notify the treasurer by email. This will allow the treasurer to make a note of the expenditure and to in turn expect an expense claim. (Please do not make unannounced expenses claims)

Expense claims should be made by email and should remain within the following framework of rules outlined below. Expenses should, where possible be claimed within the term in which they have been incurred and receipts etc scanned and attached.

As far as reasonably practical, cash should not be used for large purchases: all expenses (other than occasional small purchases of less than £10) should be made using a debit or credit card, cheques or invoicing direct to the treasurer.

- All expenses **MUST** be supported by receipts.
- Any expense claim without a receipt must be approved by the GSL/GLV and Treasurer prior to payment. This expense claim will then need to be approved by the Board of Trustees.
- The expenses policy should be followed if it is necessary for parents or other helpers to spend money on behalf of the Group.
- Like everyone else in Scouting at 4<sup>th</sup> Newbury Scout group, the treasurer is a volunteer. They aim to pay expenses within **two** weeks. Payment may take longer due to holidays, personal plans.
- If urgent payment is required, this should be notified to the treasurer prior to any expenditure so that they can make arrangements to be available to pay any corresponding expense claims.
- Wherever possible, claims should be made **AS SOON AS POSSIBLE** but within the CURRENT TERM

## Q&A

Here follows a table which will help members to ascertain whether or not the Group will cover expenses, subject to prior discussion and arrangement with the GSL/GLV, Treasurer or Trustees as appropriate:

Type of Expense	Expense Covered?
Equipment, consumable items and groceries purchased for use in Normal evening or weekend-based youth work	Yes
Residential activities – camps and sleepovers (see Camps / Organised trips rules)	Yes
Fund-raising activities	Yes
All costs <b>including fuel</b> for rental vehicles for use on fund raising, residential activities and youth work, including Collision Damage Waiver and other insurance	Prior arrangement
Members' train fares incurred on Group business – <b>at the cheapest possible rate only</b>	Prior arrangement
<b>Private car fuel costs only</b> incurred in travelling <b>more than</b> 30 miles (round trip) on Group business, at a rate of 45p/mile	Prior arrangement
For each member of the Group requiring a uniform to perform the responsibilities of their role on Appointment, one item each of smart shirt or blouse: scarf and woggle. Uniform claims to be approved by the GLV IN ADVANCE. We will reimburse only for items ordered from the District Shop or other agreed venue.	YES
Badges for adult uniformed members and for Beavers, Cubs and Scouts	YES
Items purchased for use in administration of the Group – stationery, stamps etc.	YES
Leaders Scouting training fees (if not already covered by County or District)	Consult Trustees
Claims made without receipts	Consult Trustees
<i>Ad hoc</i> gifts or donations	Consult Trustees
Tips or gratuities paid to providers of goods and services by members on Group business	Consult Trustees

Meals or other hospitality purchased whilst going about Group business	Consult Trustees
Minicabs or taxis used on Group business (except for first aid emergency to uniformed Adults or children)	Consult Trustees
Repairs to members' vehicles damaged whilst driving on Group business	NO- Own insurance
Repairs to members' clothing or property damaged whilst on Group business	NO
Replacement of members' clothing or property lost or stolen whilst on Group business	NO
Mobile telephone calls made whilst on Group business (except in case of first aid emergency to uniformed children)	NO
Premium or full-price long-haul train fares for members on Group business	NO
"Mileage" or wear and tear for members' vehicles used on Group business	NO
Parking tickets and fines relating to ANY road traffic offences incurred on Group business	NO

\*Expenses incurred doing Scouting work at District or County level should be dealt with by the District or County treasurer.

In the event of any confusion or uncertainty, do please consult the Treasurer in advance.