3rd Harpenden Scout Group
Expenses policy

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What is this Expenses Policy?

No trustee, leader or helper should be personally out-of-pocket as a result of delivering Group activities, providing administrative and operational support or gaining and maintaining qualifications required as part of their involvement with the Group. For these costs they should claim back expenses.

Wherever possible, expenditure should be paid by the Group Treasurer direct from the Group's bank account; for example, deposits and balancing payments for camps and off-site activities or the purchasing of equipment or services for the hut. Where this is not practicable, leaders, helpers or trustees who personally incur out-of-pocket expenses in connection with Group activities will be reimbursed in full, to the extent that such expenses are reasonable, appropriate and substantiated, having due regard for their role within the Group.

When making purchases on behalf of the Group, every effort should be made to procure the most cost-effective option.

If an individual decides that they do not wish to make a claim for an expense reimbursement for any reason, they are encouraged to claim their expenses in full and instead make an equivalent value donation to the Group. By gift aiding such donations, the Group is able to claim tax back on these expenses, as gifts in kind. Gift Aid only applies when the volunteer makes an actual payment of money to the charity. You cannot claim Gift Aid if a volunteer decides not to claim for expenses that they're entitled to.

Expenses for consumable items

Each Section Leader has a standing authority to be able to purchase items of small value for the weekly activities they run during a term. Each section can spend up to **£3 per member** per term (excluding badges, woggles and scarves) without obtaining additional prior approval from the Group Treasurer or Trustee Board.

This budget is the responsibility of the Section Leader who, at the end of each term, should submit an expense claim form, together with supporting receipts. This fund should not be used to purchase equipment or fund trips, camps etc.

Occasionally, other members of the Trustee Board may also need to spend small sums of money on items such as consumable items required for the maintenance of the hut.

Regular Group expenses

The Group Treasurer has standing authority to arrange for the payment of the following items without having to request prior approval at a Trustee Board meeting:

- Annual insurance renewals
- Payment of badge/scarf invoices from District
- Payment of District subscription fees
- Capitation fees
- Any other regular (pre-approved at Group Trustee Board meeting) Group expenditure, including ongoing hut management activities such as boiler servicing, cleaning etc.

Group/Section Leaders will need to order badges/scarves for their members on a regular basis. This does not need specific approval from the Trustee Board.

Camps, trips or events

It is intended that any Group or Section camp, trip or other event is operated on a cost-neutral basis. Items for direct payment should be invoiced to the Group and sent to the Treasurer for payment.

The Section/Group leader must make a judgement about the extent to which leaders and parent helpers are charged a nominal cost for attending camps or events. This should be discussed with them at the planning stage.

The default position for camps and events is that leaders and parent helpers are not personally charged for the cost of anything that is considered to be an essential part of the event or activity (e.g. accommodation, travel, entry/booking fees, food and uniform).

An alternative contribution from leaders and parent helpers may be agreed on a case-by-case basis in the following circumstances:

- There is a tangible benefit to the individual in attending (e.g. theatre visit, foreign trip etc.)
- The extra cost relating to helpers and leaders would make the cost to members scouts/cubs/beavers prohibitively expensive
- The leaders or helpers request that they make a contribution to the cost of the event
- The costs to be borne by leaders or helpers are determined and mandated by Region, National, District or other governing body
- We are not attending as 3rd Harpenden Scouts Group (in which case, outside support may be available).

Young leaders/explorer helpers at camps and events are normally charged 50% of the participation cost, unless otherwise agreed with the leaders on a case-by-case basis.

Equipment & services

Larger expenditure, for example, the purchase of equipment or services, maintenance work on the hut or development or investment projects, must be approved by the Trustee Board prior to the expenditure being incurred. Under normal circumstances, prior agreement at a Trustee Board 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 Chair, Treasurer and Group Scout Leader and tabled retrospectively at the next Trustee Board meeting for formal ratification

Expense claim process

The expense claim form template should be used to record details of the type and amount of expense as well as confirming the recipient's bank account details. ***Expense claims should be submitted to the Group Treasurer for review and payment as promptly as possible and preferably no later than one month after the expense has been incurred.*** Where possible, **expenses should be processed within the financial year and if there are costs that fall into the next financial year, a separate expense claim form should be used** to keep the two reporting years separate. We aim to pay correctly submitted expenses within one week. Multiple claims are acceptable; the principle is to avoid leaders being owed large amounts of money by the Group and for the Group to achieve good accounting practices.

Receipts must be provided for all expense claims above the **materiality threshold of £10 per item**, although an expense claim form is still required for the audit trail. The expense claim form and receipts must be sent to the Treasurer electronically (a simple photo of a receipt is perfectly acceptable as long as the amount and vendor is legible).

Payments process

Any payments from the Group's bank accounts, either as reimbursement of expense claims from leaders/helpers/Trustee Board members or direct payment of invoices or purchases, will normally be processed by the Group Treasurer in the first instance, and then approved by the Co-Treasurer.

All payments require two 'signatures' under the CAF bank mandate before any payment is released to the recipient. The Chair and Group Scout Leader are also authorised signatories on the bank mandate.

Version number and date of the last review

Version number 2

Last reviewed 31-12-2025