

1st Bishopthorpe Scout Group



Expenditure and Expenses Policy

Approved by Trustee Board: 05/04/2026

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Version Control

Version	Author/ Editor	Changes	Release Date
1.0	Alex Bishop	Aligned to Dringhouses Policy v1.0	19/05/2025
1.1	Alex Bishop	Update to include policy wording for OSM Payment Cards.	08/12/2025
1.2	Alex Bishop	Insurance requirements added for mileage claims.	05/04/2026



The different types of expenditure

There are several different types of expenses a charity might legitimately incur. They are as follows:

- Salary paid to employees.
- Regular expenditure paid to contractors who carry out work for the charity.
- Occasional expenditure paid to contractors who carry out work for the charity.
- Budgeted running costs.
- Cost of purchase, repair and replacement of equipment used by the charity.
- Out of pocket expenses incurred by volunteers and trustees

These categories of expenses are governed by rules and guidance which apply to charities, in particular:

Charity Commission Internal financial controls for charities, for full document follow this link: [Internal financial controls for charities - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/charity-commission-internal-financial-controls-for-charities)

General definitions:

“Actually” means that the claimant actually incurred the claimed expenditure. *E.g.* the bus fare for a journey cannot be claimed if the claimant had decided to leave earlier and walk the journey instead.

“Necessary” means that the charitable activity could not have been undertaken efficiently and effectively without incurring the expenditure.

“Reasonable” means that the cost of the expense must be good value-for-money used of the Charity’s funds to promote & deliver its charitable purposes. Thus, the cost incurred must be competitive with (*i.e.* similar to) the costs of alternatives of similar quality and suitability-for-purpose.

Expenditure Defined and 1st Bishopthorpe Scout Group Policy Outlined

Salary paid to employees.

The group does not have any employees and does not have any plans to take on any employees.

Regular expenditure paid to contractors who carry out work for the charity.

The group does not currently have any regular contractors. Negotiations for any such contracts shall be agreed with the Chair, Treasury team (which consists of the GLV, DGLV and Treasurer) and ratified by the Trustee Board.



Occasional expenditure paid to contractors who carry out work for the charity.

When work is to be carried out on behalf of the group it is discussed at the Trustee Board and a member of the board is tasked with finding the appropriate contractors, getting quotes and advising the Trustee Board which should be contracted to carry out the work. In most circumstances the best practice of getting three quotes will be sought and the most appropriate chosen. This may not always be the cheapest but should always offer the best value. There may be circumstances where three quotes cannot be found. The Trustee Board will on occasion sanction a trustee to seek to get work carried out without further consultation in which circumstances a provisional range of cost will be agreed and the trustee will endeavour to ensure the contractor is the best fit for the job. Should the quote received fall outside the agreed figure the trustee will take this back to the Trustee Board for approval before engaging the contractor.

The Group has adopted the policy that it will not employ trustees of the group to undertake paid contracted work as a matter of best practice.

There may be occasions when a trustee who is skilled in a particular area offers to carry out work at no charge, under these circumstances purchase of materials will be agreed and costed within a prescribed range in advance.

Budgeted running costs.

These include, but are not confined to, regular bills such as gas and electricity, cost of maintaining the Group vehicles and insurance, building and additional helper coverage. These costs are overseen by the Treasury team and the managers in charge of the areas affected who may at their own discretion look for better quotes. Gas and electricity supplies are arranged by the Treasury team.

Also included in budgeted running costs are Section nights, Camps, and Events.

Section night budgets are set each year in consultation with leaders and the Treasury team. All spending involved in Section nights should be within the budget and accounted for with receipts clearly marked as Section night budget and for which section and submitted in the agreed forms. Receipts presented in person with no attribution will not be paid until they are submitted using the Group's 'Jot Form' assigned to a budget or their written approval is verified by the Treasury team.

Event and camp budgets should be set by the leader in charge in consultation with the Group Lead Volunteer and Treasury team and the cost of all extra equipment, travel, consumables should be covered by the fee charged to the participants. Any exception to this rule must be agreed in advance with the Group Lead Volunteer and Trustee Board. Unexpected losses due to circumstances beyond our control will be covered but the Trustee Board must be informed as soon as is practicable.



On day activities and camps where food is provided for young people and included in their payments, meal provision for volunteers will generally be covered in the budget for the activity unless explicitly stated otherwise.

All expenses requested for events and camps must be clearly marked with the event/camp details.

We do not expect Leaders and volunteers to be out of pocket, however proper purchase authority must be sought and be in writing.

Purchase, repair and replacement of equipment used by the group.

All purchases, repairs and replacement of equipment must be authorised by the Trustee Board prior to expenditure. The **only** reason for a purchase without any clearance would be in the instance of a true emergency where that item had to be replaced without delay such as a breakdown of a vehicle and other transport required or similar occurrence. In such circumstances a member of the Trustee Board, preferably the Group Lead Volunteer, Chair or Treasurer should be informed at the first practicable opportunity. General purchases, repairs or replacements should always be covered by a budget or purchase request and be funded in advance.

Out of pocket expenses incurred by volunteers and trustees.

Reasonable expenses incurred while volunteering will be reimbursed by the group in accordance with Charity Commission guidelines, provided that they are agreed by officers of the group, the Trustee Board or the Treasury team and are considered legitimate expenses.

These include but are not limited to:

- Travel (not in a group vehicle) while undertaking group activity.
- Equipment such as protective clothing.
- Administration costs (such as postage, phone calls, stationery).
- Uniform for section volunteers'. Typically, one shirt (cubs/scouts) or a beaver hoody and a belt. Trousers and skirts are not covered.
- Cost of training where appropriate (e.g. for permits).

Where possible group resources, such as printers, stationery and general equipment should be used as the first option.

Limits are set out below on the amount to be claimed for specific outlay:

Fuel/own transport travel:

Use of your own vehicle solely for group related activities can be claimed at the current HMRC approved mileage rates. Evidence of distance travelled and details of the activity must be included with the claim.

Where a volunteer is using their own vehicle, they are responsible for checking that their insurance covers how they are using their vehicle for activities related to the group. For example, if a mileage claim is being submitted, this may be classed by some insurance providers as being for business insurance which may invalidate an insurance policy that only covers social, domestic and pleasure activities.

Meals and refreshments

Meals which are not provided as part of the activity and the length of the activity necessitates the purchase of food and drink may be submitted as costs. The purchase of alcohol is not a permitted expense.

Administration

If producing documents and they need to be charged for please consider using group resources in the first instance, if they are not available you can charge for the resources used, (e.g. paper, laminating pouches, etc,) and where this is not possible the following limits are set:

Stamps and postage, at cost and for an approved activity.

Copies printed at 10p per copy (to include ink and paper)

Laminating at 10p per copy (just for the laminating)

Additional Rules:

Where a purchase is made without sanction the following will be considered:

- Was the item readily available from the group's resources including the Scout Hut and PortaStore?
- Was the purchase or outlay completely necessary?
- Was the purchase part of a budget?
- Where the money to meet the expense might come from?

Expenses claims

Please submit claims and receipts in a timely fashion preferably within two weeks of the outlay or activity. Wherever possible please submit claims using the Group's 'Jot Form'. A link to this will be provided on request to the Group Volunteer Lead (GVL).

Online Scout Manager (OSM) payment cards

The group may issue volunteers an OSM Payment Card which may be used to make purchases using the group's funds. Group 'Cardholders' shall be issued a physical card and shall be personally liable for any inappropriate use of a card issued to them. Serious violation of this policy shall result in the removal of the OSM Payment Card from the Cardholder.



Approvals

All cardholder expenditure for the group above £100.00 shall be approved by one or more members of the group's Executive Committee. The table below defines the approval limits and level of authorisation required to be obtained prior to making purchases. Expense requests shall be communicated by cardholders to a member of the Executive Committee who shall either record their approval on the Executive Committee's WhatsApp group chat or seek additional approval as required. Any rejected requests shall be noted on the Executive Committee's WhatsApp group chat for transparency.

Amount	Level of Executive Committee Authorisation Required
Less than £100.00	No authorisation required.
Between £100.00 and £500.00	A Bank Account Signatory and one other member of the Executive Committee.
Between £500.00 and £1,000.00	Majority approval (over 50%) with any reasons for dissenting votes recorded in the minutes at the next Executive Committee meeting.
Over £1,000.00	Unanimous agreement of Executive Committee.

In exceptional circumstances, such as specified in section 'Purchase, repair and replacement of equipment used by the group, a Cardholder may make non-approved payments up to the value of £250 and seek retrospective approval as soon as it is practicable to do so.

When a Cardholder requests an increase in funds on their OSM Payment Card this shall be approved by a Bank Account Signatory and another member of the Executive Committee. These decisions shall be recorded in the Executive Committee's Risks, Assumptions, Issues, and Decisions (RAID) log.

Cardholder Responsibilities

Cardholders shall follow these conditions when using OSM Payment Cards:

- Due to additional transaction fees Cardholders shall not link OSM Payment Card's to Google or Apple Pay.
- Loss or theft of an OSM Payment Card by a Cardholder shall be reported as soon as practicable to the Group Lead Volunteer or Treasurer so that the lost or stolen card can be cancelled.
- All transactions shall be reconciled in OSM within 7 days. New funds shall not be added to OSM Payment Cards until all previous transactions have been reconciled.
- Cardholders shall upload copies of receipts for all payments made to OSM. Where a receipt has been lost or was not able to be obtained the Cardholder shall inform a member of the Executive Committee and obtain written approval for the expense.



- Queries about which accounting item to link a transaction to shall be shared in the Section Leader's WhatsApp group chat (to assist others in understanding the types of transactions that should be linked to each accounting item).
- Cardholders shall store their cards alongside a 'Skim Guard' to help prevent contactless card skimming fraud.
- Prior approval for any foreign exchange transactions shall be obtained from the Executive Committee.

