



Expenditure and Expenses Policy

Approved by Trustee Board 28th April 2025

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Version Control

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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/uploads/system/uploads/attachment_data/file/281121/Charity-Commission-Internal-financial-controls-for-charities.pdf)

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 Dringhouses Scouts 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.

We only have one regular contractor at present. They undertake the regular cleaning of the hall at an agreed rate per hour and number of hours per week. Negotiations for any price increases are agreed with the Chair, Treasury team and ratified by the Trustee Board.

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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 assigned budget in the overall budget forecast and** overseen by the Treasury team and the managers in charge of the areas affected who may at their own discretion look for better quotes (**Phil/Dave - vehicles, Annie - building/other insurance**). Gas and electricity supplies are arranged by the Church and costs determined with the aid of check meters and billed by the Church.

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 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 **Treasurer** must be informed as soon as is practicable. **Any loss on events may be put against the section budget, if proper budgeting was not carried out.**

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 charity.

Equipment has a budgeted amount in the overall forecast. All purchases, repairs and replacement of equipment under £1000 must be approved by the Group Lead Volunteer and Treasurer in writing before purchase, so that the budget is managed within the Trustee Board approved amount. Any expense over £1000 or one that would put the Group over the budgeted amount, 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)

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:

1. Where possible a fuel receipt and note of the distance travelled would be preferred.
2. When this is not possible vehicle use can be claimed at the rate of up to 45p per mile. Evidence of distance travelled and what the activity was must be included.

Meals and refreshments

1. 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 group will pay in accordance with the HMRC guidelines suggest the following:

- A **£7** breakfast rate where the volunteer has to leave home before 6am and doesn't have time for breakfast
- **£7.50** for a meal if they've been away for at least 5 hours
- **£15** for two meals if they're going to be away for 10 hours or more

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 general cupboard, kitchen, or back stores.
- Was the purchase or outlay completely necessary.
- Was the purchase part of a budget.
- Where the money to meet the expense might come from.

- Minibus fuel payments are administered by the Transport Manager and should be made using the Fuel card at participating petrol stations.

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 form below which is also accessible directly through the group website: [Expense Claim Form - Dringhouses Scouts](#)

Whistleblowing

Where someone has concerns that there are impropriety expenditure or expenses occurring, they should contact one of the Group Chair, Group Treasurer or Group Lead Volunteer in the first instance. Any disclosure will be dealt with under The Scouts UK Whistleblowing policy. Here is the link to the policy for those who feel they need to reference it: [Whistleblowing policy](#).