

## Accounts Policy

There are no sectional bank or building society accounts. Accounts must only be opened with the agreement of the Group Executive Committee.

### Petty Cash

Leaders may hold a maximum of £100 in petty cash unless the cash is being used for the, short term, running of an activity when larger sums will be allowed. For the avoidance of doubt **personal loans must never be made from petty cash.**

### Auditing

Full accounts, including a balance sheet, should be kept for each activity/event run and submitted to the Treasurer as soon as possible after the event together with, as far as is possible, receipts for all items.

### Budgets

At the last meeting of each financial year the Group Executive will decide the starting budget for each section and for the Group Scout Leader (GSL) for the following financial year, starting on April 1<sup>st</sup>. For the sections, this will normally be an amount of money per member of the section as at the census. Following the meeting this money will then be available to section leaders and to the GSL from the Treasurer.

When and if this budget is used up you will need to apply to the Group Executive for an extra allocation. The Group Executive will make every effort to meet reasonable requests. Running totals of each section balance and the GSL's balance will be provided on the Executive Information Sheet that accompanies each Group Executive meeting, in order to maintain visibility and transparency.

### Group Funding

Minibus and van fuel is paid for directly by the Group for all activities as is fuel for camping stoves and lights. The minibus and van are also maintained, insured and MoT'd from Group funds.

Group assets (i.e. property or equipment purchased for Group use) are bought and maintained by the Group from Group funds. Repairs are paid for by the Group.

### Events

Events are funded from the money received for them. Any money already received for an event can automatically be spent on that event only by the leaders running the event, without the need to request authorisation from the Group Executive.

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### Intra-Meeting Expenditure Decisions

There will be some situations where a decision re expenditure cannot wait until the next Group Executive Meeting, e.g. where we wish to take advantage of a bulk discount offer for equipment which offers a significant saving to the Group that expires before the next meeting. The following process must be followed in these circumstances:

Step	Action / Decision	Answer = Yes	Answer = No
1	Requestor refers request for expenditure to GSL. (Go straight to Step 3 if Requestor is GSL.)	N/A.	N/A.
2	GSL decision: does GSL personally approve the expenditure?	Go to Step 3.	Request Rejected.
3	GSL refers request to Treasurer. Treasurer decision: does the Group have sufficient available money at the time to proceed with the requested expenditure?	Go to Step 6.	Go to Step 4.
4	Treasurer decision: does the Group have sufficient available money at the time to proceed with a MODIFIED request – e.g. if the request is for 5 tents at £60 each, but the Group only has £200 available, the Treasurer can advise that the Group can afford to purchase 3 tents.	Go to Step 5.	Request Rejected.
5	Treasurer discusses modified request with GSL. GSL/Requestor decision: do BOTH GSL and Requestor wish to proceed with a modified request?	Go to Step 6.	Request Rejected.
6	GSL now has responsibility for seeking expenditure approval. Does a decision need to be made within 48 hours AND is total expenditure no more than £500?	Go to Step 7.	Go to Step 8.
7	Do AT LEAST 2 out of Chairman, Treasurer and Secretary approve the expenditure?	Request Approved.	Request Rejected.
8	Is there majority agreement for the expenditure from the WHOLE Exec Committee?	Request Approved.	Request Rejected.

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Notes:

1. If Requestor is unable to contact GSL in time at Step 1, the request is deemed to have been rejected.
2. If GSL is unable to contact Treasurer in time at Step 3, the request is deemed to have been rejected.
3. Decisions at Step 3 and Step 4 must be made by Treasurer independently of whether he/she personally approves the expenditure request.
4. “Majority” agreement at Step 8 requires more than half of the Exec Committee to approve – exactly half when there are an even number of people on the Exec Committee is not sufficient.
5. GSL is responsible for communicating final outcome to Requestor.
6. For avoidance of doubt, in all cases it should be noted that anybody who has not given a response by the latest time that expenditure can take place is deemed to have personally rejected the request. For example, a 6-1 response in favour of expenditure from a Committee of 12 people at the expenditure deadline will result in the request being rejected due to an overall majority not having been reached, even though it may have been highly probable based on the trend of responses received that at least 1 of the 5 non-respondents would have approved the request.

Details of any expenditure authorised or rejected via this process must be formally recorded at the next Group Executive meeting.

**Claiming**

Claims should be made to the Group Treasurer. A claim form is available from the Group web site and should be used wherever possible. Claims must be made within 3 months of expenditure. Claims will become invalid if not submitted within this period.

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## Appendix – Group Accounting Categories

### General

Any expense that does not get charged to the "Beavers", "Cubs", "Scouts" or "GSL" budget, as set annually by the Group Exec, will be charged to "Group", which does not have a budget. Camps/Events that are for the Group rather than an individual section will be charged to "Group".

Note that this Appendix does not provide a complete list of income and expense categories, but details the ones that are likely to be used by Leaders and Group Exec. (Others include: Group Capitation, Business Rates and HMRC Refund.)

### Income Categories

Budget	Category	Notes
Fund-raising Income	<ul style="list-style-type: none"> <li>• Donations</li> <li>• Vehicle Expense Donation</li> <li>• Shop2fundraise</li> <li>• Fund-raising Events (e.g. Quiz Night)</li> <li>• Other</li> </ul>	If Fund-raising income is wholly or partly for the Group's nominated charity, the appropriate proportion must be made clear.
Camp/Events	<ul style="list-style-type: none"> <li>• Separate item per Camp/Event</li> </ul>	(Please include the name/description of the event.)
Subs		
Uniform Sales		
Miscellaneous Income		

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## Expense Categories

Budget	Category	Notes
Insurance		This does not include vehicle insurance.
Minibus	<ul style="list-style-type: none"> <li>● Insurance</li> <li>● MOT</li> <li>● Service</li> <li>● Road Tax</li> <li>● Repair</li> <li>● Fuel</li> <li>● Other</li> </ul>	
Non Vehicle Fuel	<ul style="list-style-type: none"> <li>● Calor Gas</li> <li>● Meths</li> <li>● Paraffin</li> <li>● Other</li> </ul>	
Fund-raising Expenses	<ul style="list-style-type: none"> <li>● Fund-raising Events (e.g. Quiz Night)</li> <li>● Other</li> </ul>	If Fund-raising expense is wholly or partly to be offset against income for the Group's nominated charity, the appropriate proportion must be made clear.
Assets/Capital Items	<ul style="list-style-type: none"> <li>● Marquee</li> <li>● Vehicle Purchase</li> <li>● Hut</li> <li>● Other</li> </ul>	
Camp/Events	<ul style="list-style-type: none"> <li>● Separate item per Camp/Event</li> </ul>	(Please include the name/description of the event.)
Uniform/Badges		
Postage		
Miscellaneous Expenses	<ul style="list-style-type: none"> <li>● Consumables</li> <li>● Stationery</li> <li>● Gifts/Flowers</li> <li>● Training</li> <li>● Website</li> <li>● Maintenance</li> <li>● Other</li> </ul>	

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