Plymouth Scouts Finance Policy

Last Updated: December 2025

Contents

Overview

The District Trustee Board is responsible to the District Scout Council for the financial management of the Charity to ensure the raising, committal and spending of funds are available for and only used to support the aims of the Charity.

This document outlines the policies and processes the District Trustee Board will follow to achieve this and applies to all District entities i.e., Explorer Scout Units.

Financial Reporting Principles

The District will adhere to the following accounting reporting principles:

- The District's financial year runs 1st April to 31st March
- A summary of the District's accounts should be presented at each District Trustee Board Meeting
- The Annual Report & Accounts will be presented for approval by attending members of the District Scout Council at the AGM.

Bank Accounts

All monies received on behalf of Plymouth Scouts must be paid into a District bank account as soon as is reasonably possible. Under no circumstances must any monies received be paid into a private bank account.

All bank accounts operated for / on behalf of Plymouth District Scout Council must:

- Where possible incorporate "Plymouth District Scout Council" within its title
- Have a minimum of two signatories for withdrawals
- Have the District Treasurer as one of the authorised signatories

If Debit cards are offered as part of the account, these must not be used as it does not allow for two signatories for withdrawals.

Any account operated for / on behalf of the District should not have a balance greater than £85,000 at any one time. This is to ensure that the accounts are protected by the Financial Services Compensation Scheme.

District funds can be held in a readily accessible interest-bearing account to maximise the benefits to the District.

Account Signatories

There must be a minimum of 3 signatories on all District Bank Accounts. Unless agreed otherwise, these signatories should be:

- District Chair
- District Treasurer
- District Lead Volunteer
- 2 other board members were possible

Other signatories can be added to District Bank Accounts by approval of the District Trustee Board.

Annual Budget

The District Trustee Board is responsible for preparing and approving the Annual District Budget, with the budget for the next financial year needing to be approved by the Committee to the timeline shown below.

In order to prepare the budget for approval, the District Trustee Board identify a number of Budget Centres each year, such as a Team budget. The Trustee Board will also identify a Budget Holder and a Budget Manager for each Budget Centre.

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Budget Centres, Holders & Managers identified												
Draft budget produced by Budget Holder												
Checked and approved by Budget Manager												
Final budgets to District Trustee Board												
Recommendation for District Levy (for following Financial Year)												
District Trustee Board to approve Budgets and Levy												

When approving the budget, the District Trustee Board will also identify the planned income for the following year, which will include proposals for the District Membership Fee for the following year.

The overall District budget should ideally be based on forecast income exceeding planned expenditure. If the overall budget results in expenditure exceeding income, the full rationale and impact on reserves must be recorded in the minutes of the District Trustee Board meeting.

Once the District Budget has been approved, budget holders will be advised of their approved budget and the District will be advised of the intended District Membership Fee. Once a budget has been approved, any amount up to the agreed sum can be spent by the individual authorised to do so and authorised by the appropriate line manager when approving an expenses claim. Please note that the “Obtaining Quotes for Equipment or

Services" section of this policy must still be followed, regardless of the value of the agreed sum.

Budget Holders & Managers

Budget Holder

The Budget Holder is responsible for identifying the income and expenditure in their Centre for the following financial year. Budgets must be prepared based on planned events and agreed objectives. A template will be provided to budget holders to support this.

When identifying Budget Holders, the District Trustee Board must ensure that Budget is managed by the most appropriate person - for example, the budget holder for a sectional budget centre would be the relevant Assistant District Lead Volunteer.

If the Budget Holder need change during the year, the Budget Manager must get the approval of the District Trustee Board.

Budget Manager

The Budget Manager has ultimate responsibility for their Budget Centres and will therefore usually be a member of the District Leadership Team. After preparing the budget, the budget holder needs the approval of the budget manager before it is presented to the District Trustee Board. Whilst it is the responsibility of the Budget Holder to track their budget, the budget manager needs to have sight of this. Budget Managers will have access to Quickbooks, the District's Accounting Software, to aid this process.

The District Trustee Board can authorise the Budget Holder and Budget Manager to be the same person if required.

Budget Monitoring

A financial statement, showing the budgeted expenses versus actual expenses for the Annual District Budget should be prepared by the District Treasurer for each Trustee Board meeting.

A system for tracking budgets (plans, commitments etc.) will be provided to all budget holders and managers.

Budget holders must manage their income and expenditure to the approved budget.

Budget Revision

If a budget is expected to vary by an amount greater than 10% of the original budget (either up or down), the District Chair and District Treasurer must be notified and informed of the reason at the earliest opportunity.

Requests to amend the approved budget must be forwarded by the Budget Manager, to the District Trustee Board for consideration.

Revisions to the overall Annual District Budget, including the creation of a new Budget Centre, must be submitted to the Trustee Board for approval. The revised budget is used only after approval is given by the Trustee Board.

14-24 Accounting

Within the 14-24 Team, the Explorer Scout Units & Scout Network are self-financing however the District Trustee Board has overall responsibility for their finances.

It is not the role of the Trustee Board to become involved in the day to day running of the Units and it is therefore the responsibility of the 14-24 Team Leader to ensure that their Units operate in a prudent manner. The Team Leader of each Unit is responsible for the Units finances. This can be delegated to another individual with the 14-24 Team Leader's approval.

The 14-24 Team is not expected to submit an annual budget to the Trustee Board for approval, as long as they are not requesting funds from the District, as their income and expenditure fluctuates based on the number of members within the Units.

The annual income and expenditure of the 14-24 team should balance and be neutral where all normal expenditure is covered by all normal income. In the event of any excess income over expenditure, this is retained by the 14-24 team in following financial years. If it is envisaged that the team will make an overall "loss", the 14-24 Team Leader must inform the District Chair at the earliest opportunity with an explanation as to why. If there are available funds, from any excess income from previous financial years, these may be used to cover the "loss" with District Chair approval, who will inform the Trustee Board at their next meeting.

Cash received at a specific activity may only be used to defray expenses of that same specific activity if the 14-24 Team Leader has so authorised beforehand and if a proper account of the receipts and payments is kept. Any remaining cash must be passed to the District Treasurer at the earliest opportunity. The Team Leader of the Unit must nominate an individual to be responsible for this cash until it has been received by the District Treasurer. They can nominate themselves as the individual.

All monies relating to the Units are to be held in Designated Funds within the District Accounts. Gift Aid will be reclaimed where possible by the District Treasurer on an annual basis and credited to the Units funds.

As per rule 5c.2.6.4 of POR, the Units must keep proper cash accounts which must be produced, together with supporting vouchers and the cash balance, to the District Treasurer at least once in each period of 3 months. The District Treasurer will request a copy of these accounts in time for each District Trustee Board meeting.

Gilwood Campsite Accounting

An annual budget is to be submitted on behalf of the Campsite with its income covering expenditure, unless in exceptional circumstances such as a project for the Campsite. Any "profit" generated by the Campsite will be returned to the District's general funds.

District Events Accounting

It is the policy of the District Trustee Board that any Event that is run on behalf of the District (e.g., Sectional District Camp) will operate on a 'break even' basis, regardless of the total income & expenditure of the event.

A budget for a District event must be prepared and sent to the District Trustee Board for consideration / approval at their next meeting. Budgets MUST be approved before the fee for the event is publicised or bookings are taken however the date can be publicised.

Event budgets must be approved by the line manager of the individual running the event before submission to the Trustee Board. Budgets should include a contingency of 10% of planned expenditure, unless otherwise agreed by the District Trustee Board.

Any contracts entered into for the event must follow the guidance on page 8 of this policy. Budgets which span financial years must be discussed and agreed with the District Chair and District Treasurer to identify cash flow requirements across financial years.

Monitoring

The event must be managed to the agreed budget and no commitment may be entered into which does not represent the agreed budget. Material variations to the approved budget (the lower of above £500 or 5% of the budget) must be raised with the District Chair at the earliest opportunity. Any variation in the budget which would see the event make a loss must also be raised with the District Chair at the earliest opportunity.

Review

Full accounts for the event are to be drawn up and passed to the District Treasurer as soon as possible and within 6 weeks of the event end. If final figures are not available, an interim report must be sent at the 6-week mark.

The report should identify the income received and expenditure, which must clearly show expenditure items rather than aggregate items under individual expenses. Any surplus money from events will be redistributed by the District Trustee Board on a case-by-case basis. Consideration will always be given to how surpluses may be used for the benefit of the age group concerned.

An event budget template can be found on the District website.

Obtaining Quotes for Equipment or Services

A minimum of two quotes should be obtained for any purchase of equipment or services where the total price exceeds £250 (single or multiple purchases). Once received, quotes should be approved by the District Chair, District Lead Volunteer or Budget Manager prior to purchase. The exception to this is where the items purchased can be shown to have a single supplier and / or a competitive tendering process is not feasible (e.g., the nature of a specific event can only take place at one possible location thereby incurring charges as set by the location)

Any order should be placed with the supplier giving the best value for money, this may not be the lowest quotation.

Entering into contracts on behalf of the District

A person has authority to sign a contract to the levels defined for a single transaction in the table of delegated authority for budgeted items. All contracts should be checked first ahead of signing, usually by another “Approver” or by the District Treasurer.

If the contract exceeds the limits in the table, approval must be sought from the District Trustee Board before signing. A copy of all contracts must be provided to the District Secretary for filing.

Table of delegated authority

Approver	Financial Limit (single transaction)
District Chair	£2,000 (Unlimited in an emergency with notification to Trustee Board)
District Lead Volunteer	£2,000 (Unlimited in an emergency with notification to Trustee Board)
Gilwood Campsite Warden	£1,000 (£1,500 in an emergency with notification to Trustee Board)

Non-Budgeted Expenditure

It is recognised that on occasion there may need for expenditure that has not been budgeted for. Requests for expenditure not covered by the Annual District Budget or a District Event Budget must be agreed before commitments are made. This may be unexpected capital expenditure (i.e., an item / items that has a useful life of less than one year) or exceptional revenue expenditure.

If the request is time critical, the agreement of both the District Lead Volunteer and District Chair must be sought before committing to anything. It is recognised that in these circumstances it may not be possible to obtain competitive quotes. If such approval is granted, the District Lead Volunteer and District Chair will provide a full report to the next meeting of the District Trustee Board.

The GillWood Campsite Warden has the authority incur expenditure without seeking approval if there is an immediate risk presented to the site however the District Trustee Board must be notified of the expenditure as soon as is reasonably possible and a full report provided to the next meeting of the Trustee Board.
For all other out of budget expenditure requests, a business case must be submitted in writing to the District Trustee Board for consideration at their next meeting. The business case should include:

- Costs and examples of the requested purchase & details of quotes received
- Ongoing maintenance / servicing costs (where applicable)
- Indicative hire costs (where applicable)
- Predicted numbers of young people the purchase will impact
- Predicted financial return

Expenses

It is accepted as a principle that volunteers acting on behalf of the District should not be financially disadvantaged when carrying out their duties and volunteers are therefore entitled, and encouraged, to reclaim any expense incurred in carrying out their role.

Claims must be supported by receipts and follow the guidelines below.

Travel

It is accepted that the vast majority of transport used for District business will be via private vehicles, buses / coaches or taxis. If a volunteer needs to use a different form of transport, this must be discussed with a member of the District Leadership Team who will advise on the best course of action.

Use of private vehicles

Volunteers are entitled to claim mileage when using their private vehicle for travelling on District business. Mileage claims should state the date of the journey, the activity / event and the distance travelled. Mileage will be reimbursed at the authorised rate, which is currently 45 pence per mile for cars and vans and 24 pence for motorcycles, plus 5 pence per passenger per mile. Essential car parking charges will be refunded and therefore a ticket or receipt should be produced.

Buses / Coaches / Train

When booking / purchasing tickets, the most cost-effective options should be considered. This includes booking online, booking as early as possible and where possible, travelling off-peak. Fares will be reimbursed at cost and therefore a ticket or receipt should be submitted.

Taxis

Taxi fares may be reclaimed when other methods of transport are not appropriate, taking account of cost, time, and security constraints. They should be used sparingly. Receipts should be provided.

Operational Expenses

The following will be reimbursed:

Postage: At cost. Letters and parcels should be posted at the cheapest rate, which will usually be 2nd Class.

Telecommunications: The District will pay for telephone or mobile phone call charges whilst being used for District business. Itemised bills must be provided to support the expenses claim.

Broadband: Excess charges where District business has caused these to be incurred.

Stationery: At cost

Printing: 9 pence per page printed in black & white, 25 pence per page printed in colour, or that as charged by employer.

Photocopying: At cost, or that charged by employer

Hospitality

If the need arises for a volunteer to claim hospitality expenses, the volunteer should discuss this with a member of the District Leadership Team before the expenses are incurred. The exception to this is for reasonable refreshments for a meeting e.g., tea, coffee & biscuits.

Cash Floats / Advances

In the main, cash floats / advances are discouraged for ease of financial reporting. A float or advance can be approved by the District Trustee Board on a case-by-case basis.

Pre-Paid Cards (Equals Card)

Pre-Paid cards are the preferred format of making sure that volunteers acting on behalf of the District are not financially disadvantaged as it provides a secure, transparent method of giving District funds to volunteers to make purchases with.
Cards can be issued to any volunteer with a District role with approval of their Team Leader.

How to make an Expenses Claim

Volunteers need to complete a District Expenses Claim Form, available on the District Website, and send this to the relevant authoriser, with supporting receipts, for approval. Once approved, the authoriser will send the claim onto the District Treasurer for payment. Claims should be made within 3 months of expenditure but must be submitted by the end of the financial year. Claims will normally be paid within 7 days of approval.

If a cash float / advance or a District pre-paid card has been used, a reconciliation form needs to be completed instead and the rest of the process followed as above.

District Officials authorised to approve expenses claims

District Chair approves:

- District Lead Volunteer
- District Treasurer
- Trustees and Sub Committee Members
- Ex-Officio Members of the Trustee Board if the expenses relate to Board business.

District Lead Volunteer approves:

- District Chair
- District Youth Lead
- District Team Leaders

Volunteering Development Team Leader approves:

- All Volunteering Development Team Members (including sub-teams)

Programme Team Leader approves:

- All Programme Team Members (including sub-teams)

Support Team Leader approves:

- All Support Team Members (including all sub-teams apart from GillWood Campsite)

14-24 Team Leader approves:

- All 14-24 Team Members (including sub-teams)

Gilwood Campsite Warden approves:

- Campsite Volunteer's claims

Nobody should authorise their own or a family member's expenses. The District Treasurer cannot approve expenses claims.

The District Lead Volunteer can approve all claims within the District (apart from their own) if the claimants Team Leader is unavailable.

Loans and Grants

The Purpose of Loans and Grants

The District is committed to supporting the development, growth and sustainment of Scouting through the provision of loans and grants for projects that fulfil the following objectives:

- Development of local Scouting where the impacts continue past the initial outlay
- Gift grants to help open new Groups and / or Sections
- Emergency assistance in the event of an unforeseen disaster to enable continuity of Scouting
- District Hardship Fund

Loans and Grants will not be considered for the following:

- Hiring equipment
- Purchasing equipment
- General fundraising
- Funding projects outside the District

Exceptions to these rules will be considered where not providing a loan or grant would result in:

- An unacceptable safety risk
- Exclusion of somebody from Scouting on inclusivity and / or accessibility grounds
- Jeopardise the continuity of local Scouting

Gift Grants for New Groups and / or Sections

New Sections

The District will support the opening of any new Section with a one-off gift grant of £300. The grant will only be paid to the Group once the new Section has been approved by the appropriate Trustee Board and has been registered on the membership system.

Sections that are re-opening following a period of inactivity of 3 years or less (based on Census returns) are not eligible for the new Section grant.

New Groups

The District will support the opening of any new Group with a one-off gift grant of £300 in addition to the New Section grant(s)

Where a new Group is being opened, the District Trustee Board will have financial responsibility for that Group until the Group's Board is successfully established and a bank account opened. At this point, the remaining balance of the gift grant will be paid to the Group.

District Enablement Fund

Plymouth District Scouts are committed to providing opportunities for all young people to engage with Scouting in accordance with the policies of the Scout Association, including the Association's Equal Opportunities Policy.

To this end we provide a Enablement Fund, which is administered in accordance with the guidelines set out by the District Trustee Board.

For more information on the District Enablement Fund, please visit www.plymouthscouts.org.uk and download the information pack an application form

Applying for Loans and Grants

All applications for a loan or grant must be:

- Submitted to the District Trustee Board in writing
- Submitted in advance (excluding emergency assistance loans and grants)
- Approved by the Group Trustee Board and submitted by one of the following:
  - Group Scout Leader
  - Group Chair
  - Group Treasurer

All applications for loans must include the proposed repayment terms.

Unless a delay in beginning repayments is agreed when applying for the loan, evidence that a repayment plan has been established (ideally via a Standing Order) will be required before a loan is paid to the Group.
No Group will be eligible for a loan or grant if they are in arrears with loan repayments.

The financial position of the Group and any other third-party sources of funding will be considered when reviewing loan and grant applications.

With the exception of gift grants to new Sections and Groups, the District will not normally provide more funding towards the cost of any project than the Group is providing.

For more information on the District Enablement Fund, please visit www.plymouthscouts.org.uk and download the information pack an application form

Reserves Policy

The Purpose of Reserves

The District Trustee Board is accountable for ensuring the financial stability of the District Scout Council. To assist with this, a quantity of funds is held in reserve to:

- Ensure the District can continue to function if income is disrupted
- Provide support in response to an unseen / emergency / disaster situation
- Cover any liabilities in the event of a Group ceasing to operate or defaulting on a loan to a third party
- Provide support for GillWood Campsite in case of an unexpected event

The value of the funds held in reserve will be reviewed and adjusted accordingly when:

- Planning and agreeing the annual District budget
- The District Trustee Board becomes aware of a change in situation that impacts the purpose or requirement of the reserve funds.

Financial Continuity if income is disrupted

Sufficient funds will be held to enable the District to continue to function for 12 months (+10%) without receiving any income.

The value to be held in reserves will be based upon the average of the District element of membership fees for the previous 3 years.

Support in response to an unseen / emergency / disaster situation

The risk of an unforeseen and / or uncountable situation that requires emergency funding is always present.

Whilst a proportion of District assets are insured, it is acknowledged that there are situations in which an insurance claim may not:

- Cover the total costs incurred
- Be paid in a sufficiently timely manner
- Be appropriate for the cause of the expense, e.g., requirement to replace vital equipment due to age related failure

To ensure these situations do not cause an excessively adverse impact, funds are included in the District Reserves to allow immediate access to funds in these situations.

Reserves to cover Group Liabilities

Under rule 5e.9.4.3 of Policy, Organisation and Rules (POR), the Individuals in the Group Board of Trustees are responsible for any Group liabilities in the event of that Group ceasing to operate.

As of December 2025, there are some groups that have new Board of trustees who inherited Difficult financial situation, prior to the change of the rules. These individuals have stepped up to make the change, and as such the District will cover the Liabilities up to the point, they were appointed a Trustee.

Provide support for GillWood Campsite in case of an unexpected event

The risk of an unforeseen and / or uncountable situation that requires emergency funding is always present, especially for an asset such as GillWood Campsite that is used by many different parties each year.

The value of funds included in the District Reserves to cover Gillwood is based on the perceived risk of a cessation of bookings at Gillwood, natural disasters that could cause damage and the risk of Gillwood needing to close completely.

Policy Review

This policy will be reviewed when:

- The Annual District Budget is being set
- Following any changes to POR that may impact it
- Any other time deemed appropriate by the District Trustee Board.

If there is a financial matter that is not covered within this policy, but you need advice on, please contact the District Trustee Board.

Document Change Log

Version	Date	Change	Author
1	April 2025	Policy Created	Martin Limburn
2	December 2025	Budget Templates Hardship Fund Group Liabilities	Martin Limburn