Finance Policy

1. Management of Group Finances

1a. Trustees of the Group

The Trustee Board is a team of volunteers who work together to make sure Scouts is run safely and legally. Together, Trustees make sure the charity is well managed, risks are assessed and mitigates, buildings and equipment are in good working order, and everyone follows legal requirements and Policy, Organisation and Rules (POR). Their support helps other volunteers run a fantastic programme that gives young people skills for life and experiences they'll remember forever.

1b. The role of the Treasurer

- Look after finances, such as making sure Groups are collecting all membership fees and making all payments.
- Share details about income and spend with other Trustees.
- Make sure Gift Aid is being claimed.
- Make sure proper accounts are kept and draw up policies on finance and investment.

2. Financial Accountability

2a. Books of Accounts

As a recognised charity, 7th Elland Scout Group is under a statutory obligation to keep proper books of account.

A statement of accounts must be prepared annually and be scrutinised, independently examined or audited as appropriate in accordance with the rules of the Scout Association. This statement must account for all monies received or paid on behalf of the Group, including all sections and Committees.

Signed copies of the annual report and accounts must be sent to the District Treasurer within the 14 days following the Group's Annual General Meeting at which the annual report and accounts were received and considered.

Statements of account and all existing accounting records, on paper and in a safe digital format, must be preserved for six years from the end of the financial year in which they are made, or for such longer period as may be required by H.M. Revenue and Customs.

2b. Budgeting and Expenditure

The amount each section charges for subscriptions (subs) requires the approval of the Trustee Board and is reviewed on an annual basis.

All expenditure not specifically delegated to the sections or the running of the Group, must be approved by the Trustee Board to ensure that the Group can meet any liability so incurred. The Treasurer should be notified of any single item expenditure over £100 and Board of Trustee's approval is required for any single item expenditure over £200.

When entering into any financial or contractual obligation or commitment with another party, the persons concerned should make it clear to the other party that they are acting on behalf of the Group and not in a personal capacity.

When leaders make a purchase on behalf of the Group, this must be done with an Expense Card in line with the relevant policy or an invoice must be created on Online Scout Manager, including details of the items purchased and which section they were bought for. The Treasurer is expected to keep accurate records of all expenditure and in order to obtain reimbursement, it is necessary to provide proof of purchase for all claims by giving or uploading original receipts with the invoice to the Treasurer.

2c. Funds administered by sections

All funds administered by sections remain the assets of 7th Elland Scout Group and must be consolidated into the Group accounts at the end of the financial year.

If for any reason a section of the Group requires more money than they have available through their allocated income, authorisation must be sought from the Trustee Board.

2d. Bank Accounts

All monies received by or on behalf of the Group either directly or via supporters, are to be paid into a bank account held in the name of the Group. Under no circumstances must any monies received by a section or supporter on behalf of the Group be paid into a private bank account.

Group bank account(s) will be operated by the Group Treasurer and other persons authorised by the Trustee Board. A minimum of two signatories is required for any withdrawals and these would normally include any two from the Treasurer, Chair, Secretary and Group Lead Volunteer.

3. Online Administration

The Group uses 'Online Scout Manager' designed specifically for Scouts. It allows section leaders to handle all their planning and administration online leaving them more time to plan for their section.

The parent/carer interface, Parent Portal, allows them to log into their child's account to see what activities they are doing each week, the badges they are working towards and to update personal information and contact details.

4. Membership Payment Procedures

4a. Membership Payments

All new young persons will be given an appropriate time to settle into their section. After this time a payment schedule will be set up. A joining fee of £10 is payable to the section leaders when the young person is invested into the Group. This contribution covers the costs of a Group necker (scarf), membership badges and any other materials required for individuals new to the Group. This payment is only made when a young person first joins the Group and is not repeated when they transfer between sections.

4b. Subscriptions

Once parents/carers have completed a registration form for their child and details have been entered onto the system, they will receive an email inviting them to follow a link and create a Parent Portal account for their child. Parents/carers will then receive further emails requesting them to set up a payment schedule for subscriptions and to complete a Gift Aid Declaration. A separate GA declaration is required for each young person, therefore if parent/carer's have more than one young person in the Group, they need to complete a declaration for each. Parent/Carer's are asked to follow the link even if not a tax payer. By doing this but not entering any personal information the system will recognise that they are not eligible for the scheme and will cease efforts to encourage them to sign up.

7th Elland uses this system to collect payments online for both subscriptions and events through 'GoCardless' which is a FCA authorised institution for online payments which are all covered by the Direct Debit Guarantee.

If at any point circumstances or details change it is parent/Carers' responsibility to update the necessary information on OSM.

Subscription payments are spread throughout the year. Payments are due on the 14th day of each month. This date applies to all sections in the Group and cannot be altered.

Subscription amounts are reviewed at the Trustee Board meeting immediately before the AGM.

Scouting is a charity and the money that is collected in subscriptions covers the running costs of the Group. Each young person is required to pay an annual capitation towards the Scout Association at a national level, the Scout County of West Yorkshire and the District of Pennine Calder, which is approximately one third of the annual subscription.

The Group also have to ensure that it is able to meet these obligations, particularly as the capitation ensures that each child is registered with the Scout Association and therefore covered by insurance whilst participating in Scouting activities. The Group also pays for the hire of the church hall in which it meets and additional insurance for its adult helpers (* see Appendix 1). Subscription payments also cover the cost of equipment and materials used during weekly meetings which may include stationery, photocopying, batteries, maps, ropes, cooking utensils, food and badges. Expensive items such as camping and navigation equipment are bought, stored and maintained. The Group aims to operate a reserve fund to enable it to replace such expensive items as required.

4c. Non-Payment of Subscriptions

If any parent/carer is experiencing financial difficulties and are challenged to pay subs., they are urged to contact the Section Team Leader, Treasurer, Chair or Group Lead Volunteer in a timely manner, so that payment options can be discussed and agreed.

Should a situation arise where the Group does not receive the monthly Direct Debit payment for a young person, a reminder email will be issued. Following a second month without payment, the Treasurer will send a further reminder and invite the parent/carer to discuss the matter in confidence in order to establish what the Group are able to do to help ease the situation.

The Group feels that no young person should be denied access to Scouting due to parent/carer financial difficulties and will do everything it can to work with families in such circumstances. However, lack of communication and continued non-payment will jeopardise the young persons' position in the Group. A final email will be sent if no alternative terms of payment are agreed with the Group and will advise the parent/carer that the young person is unable to continue and that their place will be offered to someone on the waiting list.

5. Management of Activities and Events

The Group endeavours to keep costs as low as possible and most activities on offer do not incur any extra cost and are paid for from Scout funds.

Over the summer term in particular, the Group endeavours to make the most of the better weather and to spend time outdoors doing a wide range of adventurous activities, some of which attract a small additional cost. The Group will ask for a contribution these particular activities perhaps whilst subsidising the remainder of the cost.

When an invitation to an activity or event is received through Parent Portal it is vital that parents/carers indicate whether or not the young person is able to attend. Not replying to an invitation makes it extremely difficult for leaders to plan and book the necessary instructors, equipment and/or transport. A reserve list is created if an activity has a limited number of places available and interest is high.

If an expression of interest is made to an as yet unconfirmed event, when the event is confirmed onOSM, attendance will be taken as a given and constitutes an agreement to pay.

6. Payment Procedures for Activities and Events

6a. Activity Payments

All activities and camps must be paid for in advance by Direct Debit using OSM (*see Appendix 2). If payment is not received in full by the prescribed deadline, the Group has no option other than to withdraw the young person concerned from the activity or event.

Indicating on Parent Portal that a young person wishes to attend an event constitutes an agreement to pay the full amount for that activity or event. If attendance is cancelled at a later date, then payment will still be necessary as events are costed according to booking numbers, as the Group is often required to pay for activities in advance.

In situations where subscriptions are outstanding then a young person will not be considered for camps and activities outside the normal weekly programme. This may begin to impact on the programme on offer and then reduce the number of activities available to the whole section. Once payments have been received, it is the policy of the Trustee Board that they should go towards reducing the outstanding subscriptions first before it is able to accept payment for additional activities which are not part of usual weekly meetings.

Non accidental damage or breakage to equipment and/or property (to include that of the Scout Group and that found within the Church Hall) whilst in the care of the Group, may result in the Group requesting a financial contribution from the parent/carers of those involved in order to make good.

6b. Refunds

No refunds will be made where a young person does not attend weekly meetings or other events and activities covered from section or Group funds.

All deposits paid for camps are non-refundable under any circumstances. In cases where a single payment is made for an activity or event it should also be taken to constitute a non-refundable payment, particularly where cancellation is made after the payment deadline has passed.

In a situation where payments are made in instalments, a refund will only be considered if the Group has not already incurred costs in advance of the event such as campsite fees, activity instructors, transport etc. Refunds will only be awarded in exceptional circumstances and each case will be considered for approval by the Trustee Board. It appreciates that there are situations where circumstances change e.g. illness or injury, and the more notice it receives, especially if the space can be filled, a refund will be considered. Every situation will be considered on its own merit.

When a young person leaves the Group, it is the parent/carers' responsibility to cancel the Direct Debit set up in favour of 7th Elland Scout Group. If payments continue for a period of two months, the Treasurer will attempt to make contact with the parent, reminding them that they need to cancel their Direct Debit on Parent Portal. If payments continue to be made, then they will be treated as a donation to the Scout Group and no refunds will be given.

Appendix 1

All the Group's adult leaders and helpers are volunteers. They give up several hours a week in the planning, organisation and delivery of programmes of activities and experiences for their section. They also attend meetings at both Group and District level, as well as undergoing an ongoing programme of training and completing all the necessary administration associated with their specific section.

Appendix 2

All payments made through OSM for include the charges GoCardless makes for managing the system. The Group may also allocate a small percentage for the ongoing replacement and/or repair of any equipment used or any incidentals that may be required throughout the event. In the case of camps there is also a cost incurred for leaders to cover camping fees and food, and this is covered through the camp fees of the young people attending.

Version number, date of last review and approval/adoption

Version 2 – 09/02/2026

Approved and adopted by the 7th Elland Scout Group Trustee Board on 09/02/2026

Signed

Chair: Janet Webster

Group Lead Volunteer: Lesley Hirst