

Scouts NI Expenses Policy

1. Purpose and definitions

This Policy sets out the guidelines for claiming expenses incurred by volunteers and employees of Scouts NI (see Appendix 1).

When we say 'the charity,' 'we' or 'our' we mean Scouts NI.

We want to make sure that everyone understands:

- What can and cannot be claimed as expenses
- The limits and conditions for claims
- How to claim and have expenses reimbursed

We have created this policy to ensure that:

- All expenses are reimbursed fairly and in a timely manner
- The charity complies with legal and tax obligations
- Risks of fraud, bribery and misuse of funds are minimised
- Costs are controlled responsibly in line with our charitable purpose

Important: Expenses are the reimbursement of reasonable, evidenced, out-of-pocket costs incurred while carrying out Scouts NI duties. They are not payments for time or service.

2. Eligible Expenses

2.1 Employees may claim for:

- Travel
- Accommodation
- Subsistence (meals and drinks)
- Training
- Membership of professional bodies (where relevant)
- Reasonable personal expenditure directly related to Scouts NI duties

2.2 Senior Volunteers may claim for:

- Travel
- Accommodation
- Subsistence
- Training
- Reasonable costs of holding meetings with volunteers across NI
- Reasonable personal expenditure directly related to Scouts NI duties

2.3 **Other Volunteers:**

- Other volunteers may claim expenses when specifically requested to undertake duties by Chief Volunteer or Chief Executive.
- Where the Chief Volunteer or Chief Executive requests an adult or young person to represent Scouts NI at a meeting, conference or event, their reasonable expenses will be reimbursed in line with this Policy.

2.4 The Chief Volunteer, Chief Executive and Chair of the Board may also claim for Entertainment and hospitality (see section 7).

2.4 **Other expenses**

- If you need to claim for an expense not listed above, you must obtain prior approval from the Treasurer.

2.5 **Annual limits**

- Total expenses for the Chief Volunteer, Regional Lead Volunteers (RLVs) and the Youth Lead Volunteer (YLV) are limited to £800 in any one year.

3. **Travel by Rail, Bus or Ferry**

- Always use the most cost-effective ticket available.
(Travel should be booked in advance where possible to secure lowest fares)

4. **Air Travel**

- Flights within the UK must be booked in economy class.
- Flights outside the UK require prior approval from the Chief Executive and should be booked at the most economical rate available.
(Travel should be booked in advance where possible to secure lowest fares)

5. **Car Travel**

- Mileage rates for private vehicles (including electric cars):
 - 45p per mile for the first 10,000 miles each tax year
 - 25p per mile thereafter
 - Where practical, journeys should be shared.
 - Drivers must ensure their vehicle insurance covers use for charity business.
 - Mileage cannot be claimed for normal commuting between home and place of work.
 - Road traffic fines or penalties will not be reimbursed.

6. Accommodation, Food and Drink

- Reasonable costs for overnight accommodation will be reimbursed. Standard single-room, mid-range hotels (or equivalent) should be used. Premium hotels or upgrades will only be reimbursed with prior approval.
- Meals (non-alcoholic drinks only) can be claimed during overnight stays or when working away from usual residence/place of work.
- As a guideline, claim limits are:
 - Breakfast – up to £15
 - Lunch – up to £20
 - Dinner – up to £30

(Claims should normally be below these amounts, the limits are not allowances)
- Costs above these amounts require prior approval.
- Only receipted claims will be reimbursed.
- Alcoholic drinks will not be reimbursed.

7. Entertainment and Hospitality

- Claims will be reimbursed for the Chief Volunteer, Chief Executive and Chair of the Board if:
 - The expense is reasonable and not excessive
 - It has a clear Scouts NI purpose
 - The claim records the time, date, location and attendees (with names, status and employer where relevant)
 - The Chief Volunteer or Chief Executive may authorise an employee or senior volunteer to incur hospitality expenses on a one-off basis, with prior approval.
 - The most senior volunteer or employee present is responsible for settling the bill.

8. Training

- We will reimburse (or pay in advance where appropriate) the cost of authorised training relevant to a role.
- Travel and accommodation for training are reimbursed under normal expense rules.

9. Membership of Professional Bodies

- We will cover the cost of professional memberships for employees where required by law, a condition of employment, or where demonstrably beneficial to Scouts NI.

10. Personal Expenditure

- We will reimburse reasonable costs such as work-related phone calls on a personal device, with an itemised bill provided.
- Other personal expenditure requires prior approval.

11. Claiming Expenses – Reimbursement of Personal Expenditure

- All expense claims must be approved in line with the authority matrix set out in Appendix 2. No individual may approve their own claim, and all approvals must be evidenced in writing and retained with the claim.
- Everyone must act honestly and responsibly, in line with Scouting values, when incurring expenses.
- All claims must comply with the Bribery Act 2010. Scouts NI will not tolerate bribery in any form.
- Senior volunteers and employees must submit completed claim forms with original or clearly scanned receipts. Card machine slips alone are not sufficient. See Appendix 3.
- Expense claims should normally be submitted within one month of being incurred and no later than three months. Claims older than this will not be reimbursed unless there are exceptional circumstances agreed by relevant personnel, see Appendix 2.
- Claims are processed weekly and usually paid within 7 days once authorised.
- If you are uncertain whether an expense is valid, seek approval before incurring it.

12. Audit and Review

- All expense claims may be subject to internal review or audit by Scouts NI.
- Any irregular or unsupported claims may be referred to the Board of Trustees.
- Repeated or serious breaches of this policy may result in disciplinary action for employees, or suspension of role for volunteers.

13. Scouts NI Credit Cards

- Credit cards may be issued to employees where appropriate for their role.
- All expenditure must relate to Scouts NI business and comply with this policy.
- Personal expenditure on a Scouts NI credit card is not allowed. Any accidental use must be repaid immediately.
- Misuse of a Scouts NI credit card may be treated as gross misconduct (employees) or misconduct leading to suspension from role (volunteers).
- Employees must submit summaries with receipts for all card expenditure.
- The Chief Executive approves employee credit card summaries; the Treasurer approves those of the Chief Executive.

14. Accessibility and Inclusion

- Scouts NI will reimburse reasonable additional costs incurred by volunteers or employees due to accessibility requirements (e.g. adapted transport, personal support).
- These must be agreed in advance with the Chief Executive.

15. Environmental Considerations

- We encourage sustainable travel wherever possible.
- Public transport should be used where practical and cost-effective.
- Car sharing is encouraged to reduce both costs and environmental impact.

Appendix 1 – Definition of Senior Volunteers

For the purposes of this Expenses Policy only, 'Senior Volunteers' include:

- The Chief Volunteer
- The Chair of the Board
- Members of the Board of Scouts NI
- Members of the Executive Committee of Scouts NI
- Regional Lead Volunteers (RLVs) and the Youth Lead (YL)
- Volunteers (including young people) who are managing, presenting at or assisting at a training course, conference, meeting or event held under the auspices of Scouts NI at NI Headquarters level

Appendix 2 – Expense Approval Authorities

Table 1 – Expense Approval Matrix

Role / Volunteer Type	Who Approves Expenses
Staff (except CE)	Chief Executive
Chief Executive	Treasurer
Senior Volunteers (except CV)	Chief Volunteer
Chief Volunteer	Treasurer
Chair of the Board	Chief Volunteer
Other Volunteers	Chief Volunteer

Appendix 3 – Expenses Claim Form

The expenses claim form is available at this link;

<https://www.scoutsni.org/expenses-policy-template/>