Northamptonshire County
Finance and General Purposes Committee

Scouts Northamptonshire

County Events Financial and Budget Policy

Purpose

1. To ensure that events are planned and costed prior to bookings being taken.
2. To ensure that actual versus budget variance is monitored and that significant variances are explained and reported.
3. To ensure that budgets are reviewed at the end of the event and lessons learned.

Planning

4. Budgets are to be prepared and agreed with F&GP Committee BEFORE the final fee for any County event is publicised or bookings are taken (the date and a circa fee can be publicised).
5. Proposals should be received in good time to allow for appropriate marketing of the event to maximise attendance.
6. The line manager of the person responsible must approve the budget and event.
7. All budgets must include, and show, a 10% contingency unless otherwise agreed at the time of approval by the F&GP Committee.
8. Contracts entered into should be approved in line with the Financial Approvals – Level of Authority Policy. Material[1] external commitments should not be entered into without a contract.
9. Budgets which span financial years for special events must be discussed and agreed with the County Treasurer and the Chair of the F&GP Committee, in particular to identify cash flow requirements across financial years.
10. Events should avoid making a surplus and budgets should balance to £0

Monitoring

11. The event must be managed to the agreed budget. No commitment may be entered into which does not represent the agreed budget.
12. Material[2] variations to the approved budget must be raised with the F&GP Committee.
13. Any variation in the budget which would see the event making a loss must be reported to the F&GP Committee at the earliest opportunity.
14. An event with a budgeted income in excess of £10,000 must submit up-to-date financial information and a progress report to **each** F&GP Committee meeting. Failure to provide this information will be escalated to the County Lead Volunteer as a breach of policy.

Review

15. Full accounts to be drawn up and passed to F&GP Committee as soon as possible and within 6 weeks of the event. If final figures are not available, an interim report must be given within 6 weeks of the event.
16. The report should identify income received and expenditure. It must show clearly expenditure items rather than aggregate items under individual "expenses". This will enable future event organisers to budget more accurately.
17. Any surplus money from events determined once the final accounts are presented will be redistributed by the F&GP Committee to the Northamptonshire Scouts Opportunities Fund.

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[1] Above £500

[2] Above £500 or 5% of the budget whichever is the lower

Determining Costs

18. Adults and Young Leaders who are "working" at the event should be charged a *reduced* "Leader" or "Adult" fee.
    a. This is to make sure those Leaders who are giving up their time to attend and help aren't penalised whilst accepting (and supporting) that sometimes Leader's partners or other leaders might wish to attend without "working".
    b. It is reasonable that the Adult fee does not include any activity or trip costs, which may need to be additional costs.
    c. Consideration should be given to the number of "reduced price" places that should be available based on required adult to young person ratios.

Notes

19. The date of forthcoming events and a circa fee may be publicised before the budget is considered by the F&GP Committee with approval from both the County Programme Lead and County Lead Volunteer, but the final fee and/or bookings should not be taken until approved by F&GP Committee (interests could be registered).
20. The F&GP Committee may require that the budget to be presented in person.
21. A member of the F&GP Committee or administrator and/or treasurer may be appointed to act as financial guardians to the event / project.
22. For the format for presenting a proposal and budget see "County Events - Proposal, Budget and Review - Version 2.xls"
23. For the format for presenting a report on the event see "County Events - Proposal, Budget and Review - Version 2.xls"
24. The Finance and General Purposes Committee meets quarterly and dates are published on the online diary. https://northantsscouts.org.uk/county/our-county-events/
25. Out of committee approvals can be considered in line with the Financial Approvals – Level of Authority policy but only with very good reason.
26. Expenditure within an agreed budget must still be authorised by a signature of the line manager before the County Treasurer will authorise payment.
27. Once it has been agreed by F&GP each event will be added to the county accounts in Xero as a "chart of accounts" entry (one for income and one for expenditure). All expenses and payments should be clearly allocated to this entry. The lead for the event will be sent regular reports from Xero to help them manage the budget.
28. Small events which occur several times a year such as expeditions or training events and which are pre-approved by the Senior Management Team can just submit a budget summary[3] but will still require an account line in Xero.

[3] County Events - Pre-Approved – Budget.xls

Amendment History

Date	Detail
April 2018	Approved by Northamptonshire County Executive Committee
July 2019	Reviewed and Updated: Format of report to F&GP transferred to a checklist format All documents incorporated into one Excel document. Reference to management in Xero added All event budgets to be approved by F&GP regardless of turnover.
March 2020	Note 28 added
March 2022	Note 17 updated to reflect the new Scouting Opportunities Fund
November 2024	Planning 4 – updated to include circa fee Review 17 – updated wording to correctly reflect Northamptonshire Scouts Opportunities Fund Notes 19 – updated to include circa fee and approval of this fee Notes 21 – updated to include appointment of administrator and/or treasurer Notes 24 – website address updated V9.0 January 2025