



Girlguiding
North Yorkshire North East

FINANCE POLICY

Version 1 – September 2025

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Girlguiding North Yorkshire North East is a charity and as such has an obligation to administer its funds within boundaries for the benefits of its members. The county supports Girlguiding activities by the use of these funds.

The county abides by Girlguiding's Finance Policy

<https://www.girlguiding.org.uk/information-for-volunteers/policies/finance-policy/>

1. Update Log

Date	Update
September 2025	Policy created

2. Overview

The purpose of this policy is to set out the financial decisions of the county executive of Girlguiding North Yorkshire North East. This policy shall be reviewed yearly and updated accordingly, recording when the policy was last updated. All amendments to this policy will be agreed at a county executive meeting.

The overall aim of this policy to provide transparency into all financial matters of the county.

Should the county commissioner be unavailable or need to take an urgent leave of absence, the county president will appoint someone to cover their role until they return or a replacement is formally appointed.

3. Reserves Policy

The trustees believe Girlguiding North Yorkshire North East needs unrestricted funds to provide the following:

- To provide funds to support projects, training and events for members of Girlguiding within our county
- To cover administration, fundraising and training costs, which allow the charity to function

- To cover continuing and exceptional running, maintenance and repair costs of the properties and sites owned/leased by the charity.

The trustees consider it prudent, that unrestricted reserves should be sufficient:

- To avoid the necessity of selling assets held for the charity's use
- To cover a minimum of one year's administration, fundraising and training costs
- To provide a pool of funds which can be designated to specific projects and events over the forthcoming years and to meet all unforeseen repair costs. The trustees monitor the level of reserves and review the reserves position annually as part of the accounts approval process and take appropriate action to maintain the reserves, when necessary, throughout the year.

4. Investment Policy

The investments of Girlguiding North Yorkshire North East are reviewed regularly throughout the year by the county trustees. Future financial commitments are taken into consideration and any surplus funds, along with any maturing investments, are reinvested. Interest rates are reviewed and compared against other rates before reinvesting. We only invest in fixed rate investment so as to minimise risk of loss. All decisions are taken by the county trustees and are done in good faith.

5. Designated and Restricted Fund Policy

Restricted funds:

- Bursary fund

Designated funds:

- Barneybeck
- Holme House
- Property fund

6. The County Treasurer

The county treasurer is responsible for:

- keeping accurate and timely records
- payments and reimbursement of expenses
- budget monitoring and presentations at county meetings
- review of the accounts

- submission of the annual charity commission return.

7. Division / District / Unit Bank Accounts

Details of any bank accounts held by Division / District / Units should be held by the county treasurer. Details required are:

- bank
- account name
- sort code
- account number
- authorised signatories.

It is the responsibility of the Division Commissioner to ensure this list is maintained.

It is the division's responsibility to check that all the districts in the division (or units if there are not any districts) have completed their annual accounts. The divisions need to make sure that:

- Each set of accounts balances
- The accounts do not differ significantly to last year and if they do then an explanation must be sought
- The accounts have been signed by an independent examiner or are checked by a competent person within the division
- Copy bank statements for the period end are included and agree to the balances in the accounts
- Send a copy of the Division Accounts Sign Off Sheet to the county treasurer within 3 months of the year end.

All Divisions must send their annual accounts to the county treasurer within 3 months of the year end; these must be checked by the independent examiner.

8. Travel and Expenses

a. Expenses

Expenses should be claimed by the county team and members representing the county for all out-of-pocket expenses. In addition, the county executive has agreed to pay the cost of attendance to any advisor or nominated representative to attend a

national or regional training or event where the cost is not covered by the host. Expenses should be submitted in the current county expenses form.

Mileage will be paid at 45p per mile in line with the current HMRC guidelines.

Expenses incurred between:

- 1st January to 31st March must be submitted by 31st April
- 1st April to 30th June must be submitted by the 31st July
- 1st July to 30th September must be submitted by 31st October
- 1st October to 31st December must be submitted by 7th January of the subsequent year.

Only in very exceptional circumstances will expenses be reimbursed after these deadlines.

Reimbursement should be within 2 weeks from receipt of the expenses claim form.

Expenditure under £500 does not require a quote, although it is good practice to obtain them. Approval needs to be sort from the county executive for the expenditure.

Expenditure between £500 and £2,000 requires one minimum quote, although it is preferred for two quotes to be obtained and this can be from a preferred supplier

Expenditure between £2,000 and £5,000 requires two written quotes

Expenditure over £5,000 three written quotes are required.

All quotes have to be approved by the trustees and must contain VAT, unless goods and services are exempt. Preferred suppliers are reviewed every three years by the county executive.

Once a quotation has been approved by the trustees, if during completion of the work or purchase of the item the value increases from the original quotation, then the additional cost needs to follow the policy for quotes and be approved accordingly. If several quotes from the same supplier are obtained for different items/elements, then all the quotes need to be added together and treated as one overall total cost. It is not acceptable to treat each item/element separately to avoid the official quote approval process.

b. Travel

The following expenses will be reimbursed if properly incurred whilst on county guiding business:

- Travel – Volunteers are expected to use the most cost-effective method of travel. Public transport is generally preferable for long journeys. When volunteers are specifically asked to attend meetings out of the county, the preferred procedure is for transport to be agreed in advance with the County Commissioner and booked using county funds.
- Public transport – When travelling by public transport, volunteers should secure the best price possible by taking advantage of advance booking and available discounts. Train travel will be via standard class unless first class is cheaper. Tickets or confirmation of booking and payment must be submitted with the expenses claim form
- Station car-parking will be reimbursed when evidence of payment is provided.
- Use of taxis should be kept to a minimum; preferably only when there is no alternative, or when a group are travelling together. An official receipt should be provided with the expenses claim form.
- Use of flights within the UK will only be considered in exceptional circumstances and must be authorised in advance via the County Commissioner.
- Private car – Where travel by private car is the most practical form of transport, volunteers will be reimbursed for mileage at the rate £0.45 per mile. Where possible, transport should be shared to keep costs to the minimum. Mileage, start and end point of the journey and reason for travel must be provided on the expenses claim form.
- Necessary car-parking and toll costs will be reimbursed when evidence of payment is provided.
- Hire Cars / Vans – In exceptional cases, the use of a hire car may be more cost-effective but must be authorised in advance via the County Commissioner. The costs of hire and actual running costs will be reimbursed. Receipts for car / van hire and fuel used should be provided with the expenses claim form. Mileage rates will not be paid. The insurance requirements of the hire company must be fully met at the time of booking.

- The driver is responsible for any incidents and must ensure the vehicle insurance policy is comprehensive and permits the use of the vehicle for county guiding business.
- Parking fines and fines for motoring-related offences will not be reimbursed.

c. Accommodation and Meals

The cost of overnight accommodation may be claimed where it is not possible to travel to and from home in a day. This must be authorised in advance by the County Commissioner.

Volunteers booking their own accommodation should choose the most economical accommodation. An invoice must be submitted with the expenses claim form.

Reasonable costs for an evening meal (two courses and a non-alcoholic drink) and breakfast associated with an overnight stay may be claimed. Separate claims for breakfast will not be met where this is already included in the accommodation rate. Accommodation and breakfast/dinner packages should preferably be taken up where they are the most economical option. Receipts must be submitted with the expenses claim form.

Claims for incidental items including alcoholic drinks, minibars in hotel room, newspapers, and leisure costs will not be reimbursed. If included in the bill, these costs should be deducted before submitting the expenses claim form.

d. Telephone/Internet/Postage

Volunteers are expected to use the cheapest and most appropriate means of communication.

The cost of necessary telephone calls will be reimbursed. A copy of the telephone bill with the relevant calls highlighted must be submitted with the expenses claim form. Where copies of the telephone bill cannot be provided, the length of the call(s) should be stated, and reimbursement will be made at the standard BT rate unless evidence is provided that the rate paid by the volunteer is higher than this.

Unless volunteers have an unlimited calls contract for their mobile phone, land lines should be used where possible. Line rental or any proportion of it will not be reimbursed.

The costs of home broadband will not be reimbursed.

Postage will be reimbursed. Second class postage should be used for preference. Receipts for stamps must be provided with the expenses claim form.

e. Other Incidentals

Reasonable costs of incidentals such as photocopying, paper and printer cartridges will be reimbursed. Receipts must be provided with the expenses claim form.

Bulk photocopying or printing should be agreed by the County Commissioner in advance. Volunteers are asked to consider the environment impact before printing e-mails and attachments.

Where a volunteer uses their credit card to pay for county expenses, any fees or interest incurred will not be paid by county.

f. Trainers and Training expenses

Where trainers are leading a training session for the county, they are able to claim reasonable costs for travel, accommodation and any other costs incurred to allow them to deliver the training. This could include craft items required for that session only, disposable first aid supplies needed for first response training. Printing should be kept to a minimum with electronic copies being circulated to attendees where possible.

County will provide refreshments including tea, coffee, milk, juice and small snacks such as biscuits or fruit. Full meals should not be provided unless approved in advance by the County Commissioner.

9. Budget setting and Delegated Authority

Every year, the county trustees will agree a budget clearly showing the estimated spending across all areas of county running costs. The budget will then be formally agreed in a county executive meeting. The budget will be reviewed at each county executive meeting through a report from the county treasurer.

Every September the county executive shall meet to set a budget for the following accounting year, which is currently January to December.

The county commissioner will have a spending limit of £500 which she can commit to without presenting a proposal to the county executive for approval. The price of items or events cannot be split, and all costs higher than this limit must be presented to the county executive for approval.

10. Awards

The following sets out which level is responsible for the payment of badges and certificates.

Units / Districts / Divisions	<ul style="list-style-type: none">• Bronze, Silver and Gold awards• Region 1 and 3 year Long Service Awards
County	<ul style="list-style-type: none">• Leadership• Going Away With• Commonwealth Award (retiring December 2025)• Long Service Awards, 5, 10, 20, 30, 40, 50, 60 years• Good Service Brooch• Thanks Badge awarded by county• Queen's Guide Award

Where pin and cloth badges are available for the award, the county will fund the pin badge once. Replacement badge costs are the responsibility of the volunteer as well as purchasing a cloth badge.

11. Grants

a. Travel Grants

The county is keen to support members attending international Girlguiding trips, therefore members are welcome to apply for a county grant. All grants will need to be submitted on the Travel Grant Form before the trip has taken place. Members can apply for the following funding:

Local/UK trips (including ICE) – £75

European trips – £150

Further afield (including GOLD) – £300

The grants will be considered by the county executive for approval. No proof of accounts will be needed. If for any reason the trip does not take place or the member is unable to attend the trip, the grant funding will be returned to the county.

b. Bursary Funds

The county executive shall ensure there is in the budget a generic grant allowed to support applicants in the age group 4-30 to enable them to attend activity days or weekends, training days or events, special events and other occasions that are non-international selection events. The grant will be decided by the county on a case-by-case basis. Applications shall be made in the form of email with supporting costs and any other information that the county executive request. The county executive may request a report from the member after the event. The maximum grant will be £100.

c. Units in Need

The county executive shall ensure the annual budget includes funding to support units in need. This grant will help those units struggling with relevant costs, such as rent, programme costs etc. Funding requests will be considered on a case-by-case basis. Evidence of the unit's accounts will be needed; the last 3 full financial years (or less if the unit has not been open that long). Evidence is also required of other funding streams explored.

The county executive will support units across the county who are struggling to meet the cost of annual subscription invoices. Applications for support will be considered by the county executive in advance of the invoice payment due date and the most recent unit accounts will need to be included in the application. The unit will need to fund 10% of the total subscription invoice, however the county executive may on occasions waive this contribution following a case-by-case review.

Where units wish to apply for a Unit in Need grant, they will need to fill out the Unit in Need form for consideration by county executive.

d. New commissioner grant

The county executive recognises that the appointment as commissioner has with it additional costs, such as uniform for formal events and other equipment to carry out the role. The following amounts shall be available to a newly appointment commissioner during her term, providing this term is for the minimum of 3 years:

Division – £100 (per person)

County – £250 (per person)

Receipts must be provided for the expenditure.

Should a new commissioner leave before the end of their minimum term, they may be asked to repay any funding they have received through the new commissioner grant.

Where divisions have district commissioners, it will be the responsibility of the division to agree if a new commissioner grant is available to district commissioners and fund any agreed grant.

12. Training

Any day trainings run by the county will incur a £5 fee per volunteer which should come from unit funds. The county will subsidise the remaining cost for venue hire and trainer expenses. At the discretion of the county commissioner this fee can be waived.

Any training which a volunteer attends out of county where a cost is incurred; the volunteer will be responsible for the costs incurred, but these can be claimed back from their unit.

Every three years the county will organise an overnight training event for volunteers. Volunteers will be charged a minimum cost agreed by the executive in advance. The remaining cost will be budgeted accordingly.

Grants will be available on a case-by-case basis to support volunteers attending any training with residential elements. Volunteers can ask for support via email, must provide the full details of the event attending and costs associated with the training event. Those receiving a grant may be asked to provide a report or support a county event to pass on any training they have undertaken.

Any county team (being the county executive, advisors and co-ordinators or anyone invited at the request of the county team) training days or weekends will be paid for by the county.

13. Events

Events within the county will aim to keep costs low for volunteers and members, with the county providing a contribution to the event costs where possible. The budget for event and costs to volunteers to attend the event will be presented to the county executive in advance of the event for agreement, using the county event budget form in appendix 3.

The Annual Review will be a free event for volunteers, with all associated costs being covered by county. If a person does not attend, without reason (which can be given before or after the event), then the person will be charged a £10 non-attendance fee.

14. County Properties

The county will financially support the running of the two county properties within North Yorkshire North East – Barneybeck and Holme House.

a. Barneybeck

The land and buildings are owned by Girlguiding North Yorkshire North East

b. Holme House

We do not own this property; it is on a long-term lease agreement with The Most Honourable Constantine Edmund Walter, Marquis of Normanby.

The county will provide funding each year of £1 per young member, following the annual subscription payments in April. This will be paid into the property fund for the maintenance of both Barneybeck and Holme House.

15. Subscriptions

Once the deadline for paying subscriptions has passed the county treasurer will look on GO to check if any units have failed to pay their subscriptions. If a unit has failed to pay, then an invoice will be prepared and emailed to the division the unit is in, requesting payment of the national, region and county proportion of the subscriptions. The relevant division will then need to collect the amounts due from the units plus any additional amount due to the division. The units' accounts and relevant paperwork will then need to be submitted to the county treasurer for auditing. All units who did not pay on time must submit 12 months' worth of accounting records including cash book, bank statement and receipts.

Travel Grant Form

Full Name:		Membership No.	
Unit:			
District / Division:			
Email Address:			
Name of Event / Trip			
Travel Dates			
Travelling to:	<i>Please detail all destinations if more than one</i>		
Organiser of Event:			
Total Cost of the trip:			
Please provide an overview of the trip, including charitable work or experiences planned and how any learning will be shared if applicable			
If the grant is approved:			
I would like to be paid by:			
Account name:			
Account number:		Sort code:	

Please send completed form to cc@girlguidingnyne.org.uk



Unit in Need Grant Form

Full Name:			Membership No.	
Unit:				
District / Division:				
Email Address:				
Number of young members		Number of volunteers		
Current subs amount		Payment frequency	<i>Weekly / monthly / termly</i>	
Current bank balance				
Commissioner supporting application:				
Please send copies of the last 3 years of accounts with this application				
Please provide an overview of the unit's financial situation, funding streams you have explored and the support you require				
If the grant is approved:				
I would like to be paid by:				
Account name:				
Account number:		Sort code:		

Please send completed form to cc@girlguidingnyne.org.uk



County Event Budget Form

Event name:	
Event date:	
Event overview:	

Type of expense	Description	Estimated Costs
Total Estimated Costs		

Estimate number of attendees:		Price per attendee:	
Estimated income:			
Proposed County Contribution:			

Please send completed form to cc@girlguidingnyne.org.uk