Introduction

The financial liability for any events (including camps and expeditions) run by or on behalf of the District ultimately rests with the District Executive Committee. It has a responsibility to act with due diligence when administering funds, meaning it must know what is being done on its behalf. There is a need for a straightforward and transparent policy for organisers to follow that can be explained to participants, leaders and parents.

What constitutes a District event is subject to an existing policy, and is designed in part to avoid individual Groups exposing themselves to financial liability when providing activities for others. Jamboree funding is an exceptional case and is not governed by this Policy.

As a general principle it is expected that all District events will be self-funding and break even. If organisers believe a subsidy or advance is required then they will have to submit a request to the Executive Committee. Organisers will be expected to prepare budgets well in advance of events so they can be discussed and approved by the Executive before prices are set for individuals. When organisers are to submit budgets will be determined by the nature of the event and when Executive meetings are planned. The Executive may devolve responsibility for approving budgets for smaller events to the DC and District Team after initial discussion.

Organisers should be aware that individuals may be experiencing financial hardship and that funds may be available from various sources to facilitate their attending events. This may include a contribution from District funds if approved by the Executive. This should be communicated to potential participants when advertising events.

Organisers should consider at the planning stage what were to happen if the event were not to occur or if participants want to withdraw. If financial commitments have been made (goods ordered eg event clothing or non refundable deposits paid) who cover these costs? Will all money be returned to participants or will deposits/income be retained within a set period of the event?

Organisers of District events are strongly advised to discuss their proposed budget with the DC, District Chairman or District Treasurer at the earliest opportunity.

What should a budget contain?

A budget is a realistic prediction of what the event will spend and generate. Budgets do not have to be complicated or exact, but they must be realistic and cover all possible areas of income and expenditure. They allow the organisers and the District to:

* set the cost of the event at a realistic level
* assess the financial risk of the event or activity
* ensure transparency, accountability and that money is being spent appropriately.

Budgets must be in the form of a document setting out under broad headings expected expenditure (supported wherever possible by quotations or actual prices), and projected income from individuals, fund raising and donations. In particular the costs of any external provider must be identified (e.g. coach company, campsite, equipment hire) as these have the highest financial risk.

If the budget income includes a proposed expenditure for any purpose other than providing the event it should be set out clearly and be communicated to families prior to asking for money. E.g. if we were to ask for extra to raise money for a charity appeal.

A contingency must be included in all budgets of at least 10%. Where there is a high risk of unforeseen expenditure a higher contingency may be appropriate.

Overspends/ Underspends

Organisers must consider how any surplus is to be dealt with during their initial planning and this must form part of the proposed budget. If an event runs to budget there should always be an underspend of the contingency and whenever practicable this should be offered back to contributors. Any remaining balance will remain in general District funds. This information should be communicated to families prior to asking for money before the event.

Provided this policy is complied with any legitimate overspends will be absorbed by the District.

If the event does not attract enough support or costs are higher than income, there is a risk that the event may make a loss/overspend. The organiser must contact the DC, District Chairman or District Treasurer at the earliest opportunity, to identify possible savings or possible support from District Funds. It may be necessary to scale back the event to ensure it can break even.

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