

Gloucestershire County Scouts Activities: Equipment and Wear & Tear Expenses Policy



Effective 8th Feb 2017

Definitions:

Personal Equipment (“PE”) is defined as the equipment necessary for an activities advisor or assessor to safely fulfil their duties as a leader or instructor in accordance with the remit defined by their Compass Scouting Role.

Group Equipment (“GE”) is defined as the equipment necessary for the individual participants (young people & adults) to safely & enjoyably participate in an activity.

The law defines fair wear & tear as “reasonable use of the item by the user & the ordinary operation of natural forces.” This refers to the twin forces of time (aging) & normal daily habits (use).

UK Government Guidance: <https://www.gov.uk/volunteering/pay-and-expenses>

Assumptions

Any leader or instructor who regularly operates in the outdoors environment (outside of Scouting) will own the necessary Personal Equipment to meet the demands of the activity including safety.

Group Equipment for use by the individual participants or as a collective will be provided by the Unit, District or County¹.

If Personal Equipment is available to a leader or instructor, but they choose to use their own, they are not able to claim any related expenses discussed here within.

The UK Government states that volunteers can receive money to cover expenses & that this is usually limited to food, drink, travel or any equipment you need to buy.

Any organisation that pays their volunteers a flat rate sum of money for any purpose should declare it to HMRC & seek advice, due to the possible tax implications. If any volunteer receives a payment or reimbursement that is greater than the reasonable out of pocket expenses occurred, including fair wear & tear, it could be deemed that a profit is being made. Irrespective of the value, this can have implications for tax, welfare benefits & potentially implies the existence of an employment contract making the volunteer an employee or worker.

If a leader or instructor receives money for providing outdoors activity services outside of Scouting, then there is no justification for any wear & tear claim covering their Personal Equipment, professional fees or continuing professional development as these “expenses” can & are likely to be claimed as an expense for tax purposes.

All activities events will be processed through the County activities account fully supported with receipts. A log of all Group Equipment & Personal Equipment purchased by County will be maintained for each activity type.

Receipted Claims

In the event that a Personal Equipment item is damaged & cannot be repaired, an expense form should be completed & submitted to the County Admin Team at Cranham (by 31st January each year) for due consideration by the County Executive (provide proof of receipt & a short explanation of the incident). Claims will be limited to £100 per financial year.

If a leader needs to purchase Personal Equipment items to facilitate an activity where it cannot be reasonably expected that the leader should already own the item, a request should be completed & submitted to the County Admin Team at Cranham

¹ This policy covers County Led Activities only, refer to Unit & District policies as necessary. Note: Units & Districts should strive to provide the necessary equipment for activity Permit Holders to fulfil their duties – covering both personal equipment and group equipment requirements.

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for due consideration by the County Executive (must be in advance of the purchase being made). Any such purchase would then become the property of Gloucestershire County Scouts.

If you are required to maintain a NGB qualification related to your qualifications (specific to your Compass Role), such professional fees (e.g. BritishCanoeing for Coaching) or ongoing continuous professional development may be considered for reimbursement. A request should be completed & submitted to the County Admin Team at Cranham (by 31st January each year) for due consideration by the County Executive (must be in advance of the fee being paid/course being booked).

All travel by Advisors & Assessors to support County meetings/events can be claimed back by submitting an expense form to the County Admin Team at Cranham (who can also advise of the latest mileage rate). As is quite common across other Counties, you can opt to Gift Aid such claims to the County level activities budget.

Un-receipted Wear & Tear Claims

If an activity leader deems that the wear & tear on their privately owned Personal Equipment is greater than normal e.g. has aged quicker than the manufacturer would expect through a greater level of use, they may submit a claim to the County Admin Team at Cranham (by 31st January each year) for due consideration by the County Executive. Proof of receipt & a short explanation of the “greater than normal use” should be provided – as guidance the following should be considered: Receipted value of the item(s) & the intended period of life/number of expected day’s life vs the “additional days used for Scouting”. Claims will be limited to £100 per financial year.

Capital Expenditure

Funding for all County Personal Equipment or Group Equipment purchases should be requested by submitting a business case to the County Admin Team at Cranham for due consideration by the County Executive. The business case should provide full details of the equipment, its intended purpose, what other revenue streams have been attempted, why District or Group owned kit cannot be used, how its maintenance will be funded & how the individual participants will benefit.

County Events

All county led events should aim to cover their directly attributable costs e.g. transport or mileage; food for communal meals & accommodation. The leaders or instructors are not expected to pay for these costs & therefore should be amortised across the individual participants under their instruction². A target for such costs should be £15 pppn for indoor accommodation (wild camping free & campsites less) & £7.50 pppn for food, where transport is on an as incurred basis.

In addition to the above, a fair & reasonable charge (e.g. up to £10 per individual or £20 per group, per event, depending on the activity) to cover wear & tear of Group Equipment or Personal Equipment used during the activity should be included.

To achieve the highest level of interest & maximum inclusivity in County led events it is suggested that a “low-base” price is advertised with optional extra’s e.g.

- Base price £XX to cover transport, communal meals, accommodation and Group Equipment wear & tear, where the individual participant provides all of their own Personal Equipment & meals for overnight camps
- Optional extra £YY to cover meals for overnight wild camps
- Optional extra £ZZ to cover County owned Personal Equipment
- Optional reduction £RR where the individual participant is not receiving any leader or instructor support.

² Should individual participants join an activity event, but do their own “thing” e.g. not be under the supervision of a leader or instruction of an instructor they should not pay for any leader or instructor amortised costs.