



### **88th Stirling Scout Group – Financial Delegation**

The Trustee Board of the 88th Stirling Scout Group has ultimate oversight of the financial matters of the Scout Group on behalf of the Group Scout Council.

In practice, the Trustee Board elect to delegate the day-to-day operation of the finances to the Groups Leadership Team. This group is required to keep accurate records of receipts and payments. The Group Treasurer is responsible for ensuring the accuracy of financial records, reporting on the same to the Trustee Board and preparing the annual accounts.

The Scout Group operates five bank accounts, each managed by designated individuals as outlined below:

Name of Account	Person Responsibility is delegated too
Group Account	Nick Cowie – Group Leadership Team Member
Beaver Account	Nick Cowie – Group Leadership Team Member
Cub Account	Jean Payne – Cub Bookkeeper & Pamela Thomson – Cub Team Leader
Scout Account	Nick Cowie – Group Leadership Team Member
Expedition Account	Nick Cowie – Group Leadership Team Member

### **Payments Policy**

All payments made from the Group must have dual authorisation in accordance with Scout POR. The Trustee Board may, at their discretion, set an amount at which approval must be sought from the Officers of the Trustee Board in advance of a payment exceeding that amount being made. This limit is currently set at £500. A record of all payments exceeding this limit should be submitted to the Group's Trustee Board on a quarterly basis E.G budget for event(s).

In exceptional circumstances, this approval may be sought retrospectively

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### **Expenses Policy**

The group operates a cashless policy. Section Leaders are issued pre-paid cards that are linked to their respective sections. These cards are to be used **exclusively for Scouting-related expenses**. Card balances are topped up through a dual authorisation process, in line with the

Scouts' Policy, Organisation and Rules (POR).

To ensure accountability:

- Cards will not be topped up if more than five receipts remain uncategorised on OSM at the end of each month.
- If there is evidence of misuse or abuse of the pre-paid cards, the Trustee Board reserves the right to revoke the card from the holder at any time.

### **Current Card Holders:**

Beaver Section	Glenda O'May - Beaver Team Lead (Joint) Anna Cowie – Beaver Team Lead (Joint)
Cub Section	Pamela Thomson – Cub Team Lead Lindsay Brownlee – Cub Team Member
Scout Section	Chris Forshaw – Scout Team Lead Nick Cowie – Scout Team Member Mark Boreland – Scout Team Member
Group	None

**Version 4 – Oct 2025**

<b>Version Number</b>	<b>Date</b>	<b>Author</b>	<b>Changes Made</b>	<b>Approved by Trustees</b>
1.0	01.09.2019	Keiran Meiklejohn	1 <sup>st</sup> Draft	
2.0	01.12.2019	Keiran Meiklejohn	Updated to include £1000.00 threshold	
3.0	09.06.2025	Nick Cowie	Updated to reflect transformation changes & pre-paid card section added and lower approval threshold to £500.00	June 25
4.0	07.10.2025	Nick Cowie	Chris Forshaw added as pre-paid car holder	Nov 25