

TEESDALE DAY CLUBS
Reimbursement of expenses policy and procedure
Number 17 Issue 03

REIMBURSEMENT OF EXPENSES

Teesdale Day Clubs (hereafter referred to as 'the charity', 'our' or 'we') want to ensure that staff, trustees and volunteers are not out-of-pocket for the work they do for us, while also looking to get the best use of limited funds.

Sometimes for efficiency and practical reasons, staff members pay for goods (such as raw food materials for cooking) upfront and they need to be reimbursed.

HM Revenue & Customs expenses and benefits rules recognise that reimbursement of standard business expenses (such as travel) is not taxable. Our policy is guided by these rules, and we do not pay expenses that will give rise to tax or National Insurance.

To comply, any amounts claimed must be for actual costs incurred by staff 'wholly, exclusively and necessarily in the performance of the duties of their employment', and that adequate records are submitted with each claim.

General rules

- Expenditure incurred by staff, trustees or volunteers of the charity should be necessary to achieve our goals and represent good value to the organisation.
- Each staff member is responsible for familiarising themselves with these rules and understanding the limits of their authority, as we will not reimburse any expenses considered unreasonable or outside this guidance.
- All expenses should be itemised, with supporting receipts where appropriate attached to the claim form.
- Expenses under £50 that have no supporting receipts may be accepted. Expenses over £50 with no supporting receipts require a note signed by the staff member explaining the purpose of the expense and the reason why a receipt is not provided. The charity may decline to reimburse an expense claimed with no supporting receipt.

Reimbursements to staff for club or service-related costs

Club staff will be reimbursed for any direct expenditure related to club food or other goods ("club costs") as agreed in advance by the SM.

- All reimbursements made for specific club costs must be accompanied by a completed and appropriate form and evidence or receipt of purchases/supplies that have been paid for.
- Claims specifically for any additional weekly or seasonal club food costs can be made by the Chef using the Chefs Expenditure Claim form.
- Cash received by the Club Leader from members at the relevant club can be used to reimburse the Chef on the day of the club against recorded and receipted expenditure, shown on the Chefs Expenditure Claim form.
- This cash transaction must be clearly signed off by both the Chef and Club Leader.
- Chefs can hold a 'float' of up to £10 maximum per club to cover fluctuations in costs and expenditure from week to week.

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- All other surplus cash must be banked along with all other member contributions collected for central costs purposes.
- The Chefs Expenditure Claim form must be submitted, with receipts, to the Finance Administrator (FA) via the main office after the end of each month for verification, and totals should balance with the Members Attendance forms completed by the Club Leader for each club.
- Claims made retrospectively will be paid in arrears by bank transfer as soon as practically possible.
- Any claims made without proof of purchase or supply may not be paid until receipts have been submitted.
- Other expenses, for example birthday cards, gifts or decorations for club venues, will normally be met from the funds held by individual clubs. Club leaders will be expected to keep receipts when making such claims and be able to produce these receipts at each annual review of club funds.

Eligible expenses

The specific rules for eligible expenses that may be claimed by staff and Volunteers/Trustees are listed and described below:

- Public transport fares
- Use of personal vehicles
- Taxis
- Subsistence
- Overnight accommodation
- Eye test costs

Public transport fares

Expenses associated with public transport such as trains, buses, underground and short haul flights within Europe are eligible for expenses claims.

Journeys undertaken are expected to make use of any special reduced fare arrangements, such as cheap day and period returns, where possible.

Use of personal vehicle

Any member of staff or trustee/volunteer using his or her vehicle for business purposes must have a full UK driving licence, and the vehicle must have an in-date MOT certificate, be fully taxed and insured for business use. A mileage allowance may be claimed by staff using their own vehicle for business travel. Current mileage allowance rates are as follows:

Car or van	45p per mile up to 10,000 miles - 25p per mile thereafter
Motorcycle	24p per mile
Bicycle	20p per mile
Passenger on business travel (car or van only)	5p per mile

Legitimate parking fees, congestion charges and toll charges will be met by the charity, but not parking fines.

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For staff, work-related travel does not include 'commuter travel' to and from their normal place of work but does include any journeys made IN ADDITION to travel to and from their normal place of work. For example, to attend a meeting, to make a home visit or to undertake shopping that involves a journey over and above the journey made to and from the normal place of work.

For the purposes of this policy, 'normal place of work' means either the central office base OR the venue from which the staff member is delivering a day club service. For example, if travelling to and from home to deliver a lunch club meeting, or to cook for a lunch club meeting, this is considered 'commuter travel'.

If the staff member then also makes a separate or additional journey on the same day, any mileage can be claimed as 'out of pocket'.

If working at the office to undertake or complete a piece of work, the office is then the 'normal place of work'.

Sessional or casual staff providing cover on a '0 hours' contract basis cannot claim for travel when the distance travelled is less than 8 miles (one way journey) from home.

Self-employed cover staff will have a 'flat rate' agreement which will normally be inclusive of travel expenses unless travel exceeds 8 miles from home to work (one way journey).

Volunteers can claim for any travel incurred as a direct result of their volunteering role where this is appropriate.

Taxis

The cost of travel by taxi will only be reimbursed if there is a clear and evidenced reason for this being requested and usually it will be expected that the use of a taxi will be agreed with the line-manager or Strategic Manager in advance of a journey being booked.

The reason why the staff member has chosen to travel by taxi must be described in the expenses claim form, and a receipt provided showing the date, place of departure and destination.

Personal use of telephones

Working from home and incurring costs in relation to personal telephone use must always be agreed in advance by the SM.

All calls made using personal telephones must be linked to specific project delivery or aligned to the delivery of the Operational Plan.

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- Landline costs will only be reimbursed on production of evidence of individual call costs.
- Mobile phone or other 'bundle' contract costs when personal telephones are being used will be reimbursed at no more than a rate of £5 per month.
- Claims for telephone calls or contract costs must be made using the expenses claim form and any evidence documentation attached.

In very exceptional circumstances e.g., a pandemic, when services cannot be delivered from an office base, staff may be requested to work from home. It may then be necessary, efficient, or essential for staff to use personal telephones to make calls extensively to fulfil their working role.

A higher rate may be agreed if funding is available.

Subsistence

The reasonable cost of meals purchased while staff are working at a temporary workplace or while travelling within the UK and abroad will be reimbursed. Please note that the costs of buying meals for colleagues (other than when both parties are travelling on business for the charity) may not be claimed.

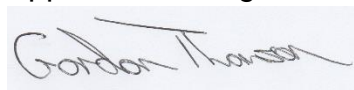
Medical costs

We will reimburse the reasonable cost of eye tests. These may be requested by all staff regularly using computers.

Making claims

- All claims for travel and subsistence expenses, from trustees, staff and volunteers, must be completed on the appropriate form. There are separate forms for volunteers (including trustees) and for staff.
- Claims by staff and volunteers should be authorised by the appropriate line manager, or, for the SM by the Chair.
- Claims by trustees should be authorised by the Chair.
- Claims should be submitted at the end of each month and will be paid in arrears the following month.
- Payments will be made by bank transfer unless otherwise agreed.

Approved and signed on behalf of the Board of Trustees by the Chair:



Date reviewed and approved: 09/02/2023