



Reimbursement of Expenses & Purchases for Volunteers: Policies & Procedures

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Background

Applicability

All Volunteers are entitled to be reimbursed for out-of-pocket expenses which they legitimately incur while promoting and supporting the delivery of the charity's objects.

Expenses vs Remuneration

In all cases, it is important to ensure that the reimbursement of out-of-pocket expenses is not – OR DOES NOT APPEAR TO BE – a disguise for making income payments (remuneration) to the recipient(s).

Expenses vs Purchases

Note that although claims for the reimbursement of purchases which have personally and properly made on behalf of the charity are usually made together with claims for the reimbursement of out-of-pocket expenses, they are not counted as expenses.

Instead they are accounted for as part of the charity's general expenditure in the usual way.

Changes to the Policy

The Charity reserves the right to change its Expenses Policies & Procedures to maintain consistency with current accepted Best Practice, and otherwise to meet the needs of the Charity.

Whenever possible the Charity will give appropriate advance notice of any such changes.

However, the Charity reserves the right to change these Expenses Policies & Procedures with minimal or no notice when reasonably expedient to do so.

Policy

Scope

Volunteers are entitled to be reimbursed by the Charity for all travelling and other expenses actually, necessarily, reasonably and incidentally incurred by them in carrying out their duties on behalf of the charity, on submission of an appropriately authorised claim form and relevant supporting point-of-sale receipts.

“Actually” means that the claimant actually incurred the claimed expenditure, *e.g.*: the bus fare for a journey cannot be claimed if the claimant had decided to leave earlier and walk the journey instead;

“Necessary” means that the charitable activity could not have been undertaken efficiently and effectively without incurring the expenditure;

“Reasonable” means that the cost of the expense must be commensurate with prudent, value for money use of the Charity's funds to promote & deliver its charitable purposes. Thus, the cost incurred must be competitive with (*i.e.*: similar to) the costs of alternatives of similar quality and suitability-for-purpose.

However, this does NOT mean that the cheapest goods/services must always be purchased. Where the additional benefits TO THE CHARITABLE ACTIVITY BEING PROMOTED/DELIVERED demonstrably outweigh the additional cost of more expensive goods/service they can be chosen in preference to the cheaper alternatives. However, the claimant must always be ready and able to give a credible justification for their choice if challenged.

"Incidental" means that the expense(s) must not have been determined by considerations unrelated to the charity activity being promoted/delivered. For example: the claimant had attended a meeting the venue for which had been chosen specifically because it also enabled the claimant to visit a nearby friend. In such a scenario, even though the costs of attending the meeting in that venue would otherwise have been necessary and reasonable, they would not also have been incidental and, therefore would not be eligible for reimbursement.

Authorisation

Expenses may only be incurred, and subsequently reimbursed by the Charity, in respect of activities which are part of the Charity's agreed and budgeted programme of charitable activities (*ie*: by PRIOR agreement with the relevant budget-holder).

Likewise, goods and/or services may only be purchased on behalf of the Charity, and subsequently reimbursed, in respect of activities which are part of the Charity's agreed and budgeted programme of charitable activities (*ie*: by PRIOR agreement with the relevant budget-holder).

Any expense claims exceeding £500 must be authorised in advance by the CEO or the Board.

Procedures: Reimbursement of Expenses & Purchases

Submitting Claims for Reimbursement of Expenses & Purchases

- Claims for the reimbursement of expenses must be submitted on the Charity's approved claims form. *Ad hoc* claims will not be considered;
- Claims for the reimbursement of expenses must be accompanied by documentary evidence of the expense (*e.g.*: point-of-sale receipt, travel ticket, *etc.*)
 - Where such evidence is not available the claimant must provide a written explanation. For items exceeding £50 the explanation must be submitted to the CEO for approval;
 - The Charity reserves the right to decline to reimburse expenses for which reasonable documentary evidence has not been provided;
- Volunteers' completed expenses claim forms must be authorised by their respective line manager:
 - for shelter volunteers this will be the Shelter & Services Manager, we will also ask the team leader to confirm that the expenses claimed were incurred on behalf of the venue;
 - for Team Leaders this will be the Shelter & Services Manager;
 - for all other volunteers this will be the Shelter & Services Manager;
- All expenses claims should be submitted within 30 days of the relevant activity.
- Expenses claim forms may also include claims for the reimbursement of goods/services purchased by the claimant on behalf of the Charity.
- Claims for the reimbursement of purchases must be accompanied by documentary evidence of each purchase (*eg*: point-of-sale receipt, travel ticket, *etc.*).

Reimbursement of Expenses & Purchases

- All claims submitted for the reimbursement of expenses incurred on Charity activities and/or purchases made on behalf of the Charity will be vetted for compliance with charity law, taxation law and these policies and procedures before being authorised for reimbursement.
- Claims which are not in the prescribed form, incomplete (eg: missing required supporting documents), inaccurate or otherwise not compliant with relevant legislation will be returned for correction or rejected.
- Valid claims will be authorised for reimbursement as soon as is reasonably practical after receipt. Payment will usually be made by BACS transfer directly to the claimant's bank account within 2 weeks of submission.
- Shelter purchases will normally be limited to consumable items required for general running of the shelter including food, cleaning materials, hygiene materials for use of all guests and/or volunteers, replacement beds, bed linen, laundry services and venue phone costs (low-cost basic handset, sim card & network top up). The cost of a basic DBS check for volunteers can also be reimbursed if the check is deemed required by the team leader. Capital purchases (including building repairs and maintenance) OR items for individual guests will NOT be reimbursed without prior approval from the Charity Manager (and trustee board if applicable).

Travel Expenses

- Public transport should be used wherever possible.
- When it is not practical to use public transport, or where more than one volunteer is travelling the same journey, travel by private vehicle (car, motorcycle, etc) is allowed and a mileage allowance of 45p per mile will be paid.
 - You may only use your private car in connection with Charity business if, at the time of each journey, it has a valid: (a) certificate of insurance for the kind of journey involved; (b) road tax (if required); (c) MOT certificate (if more than 3 years old).
 - Parking costs incurred when on charity business away from the normal place of residence or shelter venue will be reimbursed.
 - Parking or speeding fines incurred when on charity business will NOT be reimbursed and will remain the responsibility of the driver.
- Taxis (preferably pre-booked mini-cabs or Uber rather than "on demand" hire) may be used where either no public transport is available or the journey time by public transport is unreasonably long (particularly where the journey involves multiple changes).
- Volunteers involved in delivery of stock to the shelters may be given access to the Robes ZipCar account. The account may only be used for deliveries arranged in advance via the Project Co-ordinator. Volunteers with access to the account must not share log in details with any other persons. Only named drivers on the account can drive the hired vehicle.

Subsistence

Subsistence costs (*e.g.*: for refreshments, meals & hotel accommodation) can only be claimed when a volunteer is on authorised Charity business away from his/her normal place of residence or shelter venue for more than 4 consecutive hours. Reimbursement will be limited to £5 for lunch and £15 for an evening meal. Robes Project will NOT reimburse for the cost of alcoholic drinks or amounts exceeding the limits stated above.

Telephone Calls

The Charity will reimburse volunteers for the actual costs of calls made from their personal telephones made whilst carrying out work for the charity because Charity-provided telephone services were not available.

This includes calls made on a home or mobile telephone or in a public call box.

No 'reimbursement' will be made for the notional cost of calls which incurred no actual cost to the claimant because they were covered by a contract which included an allocation of 'free' calls;

Claims for reimbursement must be supported by evidence of the charges incurred such as an itemised bill.

Other Types of Expenses

The above examples of expenses claims are illustrative, not definitive.

Expenses not detailed above will only be paid if authorised (in advance whenever possible) by the Treasurer or a person appointed by the Trustees to act on his/her behalf.