

Expenses Policy and Procedures

1. Statement of Policy

The purpose of the Expenses Policy is to provide Swindon City of Sanctuary staff, trustees and volunteers with clear guidance on the organisation's position on the validity of expenses, the procedures for making an expense claim, the controls around the process and the proper authorisation required. Swindon City of Sanctuary has a duty to its stakeholders (including donors and beneficiaries) to ensure that resources are used efficiently and effectively.

A policy cannot contain examples of every instance where it may apply. Staff, volunteers and trustees should consider the contents of the policy and apply the principles and examples therein to reach a conclusion. Where doubt exists they should consult the Executive Officer before incurring any expense which may need to be reimbursed.

This policy applies to all Swindon City of Sanctuary expense claims received from staff, volunteers and board members. It is incumbent on those claiming to ensure they are getting value for money on behalf of Swindon City of Sanctuary.

Volunteers

Swindon City of Sanctuary values the contribution of its volunteers and believes that all volunteers are entitled to reimbursement of expenses, including costs associated with volunteering. Volunteers are entitled to claim reimbursement of the out of pocket expenses detailed in this policy, and will be encouraged to do so.

Staff

Swindon City of Sanctuary staff are also entitled to claim for reimbursement of legitimate expenses for business costs incurred when travelling for work purposes.

2. Essential requirements

Whenever expenses are incurred whilst on Swindon City of Sanctuary business, the need for economy should be a priority. Wherever possible travel should be booked in advance and the lowest cost route and ticket selected.

Claim forms should be submitted no later than two months after the meeting/event. Claims received after this period will be referred to the Executive Officer and may not be reimbursed.

3. Reimbursement of travel expenses

Transport costs may be claimed if incurred while travelling to and from Board and Committee meetings, or if incurred in the course of any Swindon City of Sanctuary work requested or authorised by the relevant budget holder.

Underground and train tickets

Please retain your travel card or tickets as your expenses receipt. If a ticket is not available please provide email confirmation of the cost or a copy of the e-ticket. If for some reason you cannot get a receipt or ticket, if the cost is under £10, it may be reimbursed at the discretion of the budget holder. Please ensure the receipt or ticket shows the to and from destinations, the cost of travel and also the class of travel.

Mileage allowances

An allowance for mileage will be paid to all Swindon City of Sanctuary employees or volunteers who use their vehicle on approved Swindon City of Sanctuary business. It is the individual's responsibility to ensure that they have adequate insurance to allow them to drive their vehicle for business purposes. Employees will be required to sign a declaration that they are adequately covered for occasional business trips.

No mileage allowance is payable for travel between home and your regular place of work.

Business mileage will be reimbursed at rates in line with HMRC.

Expenses will be reimbursed on submission of a Swindon City of Sanctuary Travel Expense Claim form and should be submitted monthly (or at least quarterly – at the end of each quarter).

Note: Employees who use a car on Swindon City of Sanctuary's business must ensure that they possess a current driving licence and insurance cover and the expense claim form must be noted with these.

Car Parking, Congestion Charges & Tolls

Car parking, congestion charges and toll charges necessarily incurred on official business are reimbursable with the relevant receipt.

Taxis

In some circumstances, it may be necessary to use a taxi, for example where public transport is not available, where equipment or luggage is being carried to meetings or there

have been serious travel delays. Please note that taxi fares will only be reimbursed with a full receipt. Add the reason for taxi use in the 'description' section of your expense claim form.

Parking/Speeding Fines

Travellers will NOT be reimbursed for any parking fines or speeding tickets.

National rail and air fares

The lowest practical fare/rate should be selected within the permitted class of travel. Standard Class should be used unless a clear business case demonstrating value for money can be presented. Swindon City of Sanctuary reserves the right to limit reimbursement if costs are deemed to be excessive. Please ensure the receipt or ticket shows the to and from destinations, the cost of travel and also the class of travel.

When booking long-distance train journeys or air fares, early booking can substantially reduce the cost of travel, so please arrange at least 1 month prior to the date of travel.

4. Reimbursement of other expenses

Subsistence expenses

When it is necessary to travel on Swindon City of Sanctuary business, meals may be claimed to a maximum of:

- £5 for lunch (a £10 allowance applies to London)

- £20 for an evening meal (a £40 allowance applies to London)

Receipts are required. Alcoholic drinks may not be claimed (see below for hosting).

Snacks up to £10 may only be claimed for a replacement for a meal.

Hosting Others

The same rates should be used when entertaining someone whose presence is necessary for the conduct of a meeting or event.

If other exceptional expenses are foreseen, these should wherever possible be agreed with the Chair of the appropriate Committee, or Treasurer, in advance. For example, if a VIP is being entertained it may be considered appropriate to exceed the maximum subsistence amount and to allow for alcohol to be provided.

Overnight stays

Where accommodation is necessary, employees must seek prior approval from their line manager before a booking is made, allocating up to a maximum of £50 + VAT or £99 + VAT in central London. If it is not possible to stay within these limits, this needs to be flagged up

and additional spending agreed with your Line Manager. A receipt must be attached to the Expense Claim Form.

Other expenses

Claims for postage, stationery or telephone calls, etc. should be accompanied by receipts. The necessary costs of computer toner or paper may be reimbursed, if agreed by the Executive Officer.

Note: Where exceptional circumstances lead to the claiming of expenses that are above or outside those covered by this policy, these claims will be referred to the Chair and Executive Officer for decision, one of whom will make a decision.

Procedure

All expenses must be submitted on the standard expenses pro-forma which can be accessed from our website on the volunteer hub or by asking a member of staff. The 'item description' column should include a brief description of the purpose of the expenditure.

For expenses to be processed in any particular month, signed and approved forms must be with the Treasurer by the 20th of each month: You should also take a copy for your own records.

No expenses will be processed unless they have been signed off by your Line Manager or Chair of Trustees and are accompanied by relevant VAT receipts.

Line Managers' responsibility for authorising expenses includes the following:

- Checking that expense claims have been discussed in advance and that they are in line with operational duties.
- Checking the reason stated for any travel and also the number of miles recorded
- Ensuring claims for cost of Charity calls on personal telephones are accompanied by a VAT invoice and such calls are duly highlighted. The cost of line rentals or a proportion therefore should not be included.

APPENDIX 1

EXPENSE CLAIM DATA FLOW

Staff/volunteer/Trustee expense claim agreed with Line Manager/Chair of Trustees in advance



Expenditure arises



Standard expense claim pro-forma completed



Expense claim pro-forma and receipts passed to Line Manager



Line Manager authorises expense claim with reference to guidelines above



Expense claims passed to the Treasurer as per deadlines specified



Finance check expense claims



Payment of expenses in next payment cycle (approx. 25th of each month)