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**THE ASSOCIATION OF CHARITY INDEPENDENT EXAMINERS (ACIE)**

**EXPENSES POLICY**

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| Policy version number | 2.0 |
| Date of Approval by the Board of Trustees | November 2019 |
| Date of Next Review | November 2020 |

**1. Overview and objectives**

This document provides guidelines and establishes procedures for employees, volunteers and Trustees incurring travel, entertainment and related expenses while on charity business.

The charity will reimburse all approved and reasonable expenditure incurred in undertaking charity duties. The guidelines enable controlled reimbursement to take place and indicate the evidence and the authorisation required.

Amendments to the policy, procedures and expense levels should only be made with reference to the Trustees.

The objectives of the charity are to:

• Ensure costs meet its charitable objectives

• Provide regular reimbursements to employees

• Control costs

• Prevent fraud

• Ensure the charity complies with its tax and legal obligations

It is the Trustees’ responsibility to ensure that costs are controlled and that expenses cannot be deemed to be extravagant.

**2. Supporting evidence**

An expense claim must be supported by a written prior agreement, original receipts, invoices or similar. Credit card vouchers are not receipts.

**3. Subsistence**

Reasonable hotel bills on a bed and breakfast basis would normally be expected to be paid by the employee/volunteer/Trustee and claimed for through reimbursement.

When staff/volunteers or Trustees are working and staying away overnight, a reasonable evening meal will, by pre-agreement, be subsidized up to a maximum of £30 (thirty pounds). Alcohol costs will **not** be reimbursed. All receipts should be provided to the Treasurer in support of the expenses claim.

**4. Overnight incidental expenses**

When staying away from home overnight on charity business, it is recognised that employees/volunteers and Trustees will be likely to incur some expenses over and above the basic costs of bed and meals. The Charity will reimburse costs for drinks, supported by receipt up to the current HMRC limits, which are:

• UK £5.00 per night

• Overseas £10.00 per night

Costs for videos and any other entertainment are considered taxable and not appropriate for the charity and therefore the charity will not reimburse such expenses. Alcohol costs will **not** be reimbursed

**5. Business and staff entertainment**

Every claim for entertaining (Staff/Volunteer and Business) must be pre-agreed and show the business purpose, where the event took place, plus the name, status and company of every person entertained.

Receipts must be provided. Where a mixture of Trustees, volunteers and employees are engaged in entertaining which is chargeable to the charity, then the most senior Trustee present should settle the bill.

The Charity will reimburse all reasonable Charity Business subsistence in respect of customers/suppliers outside the charity.

Entertaining of staff, with the exception of an Annual Event for example a Christmas Party, is a taxable benefit.

**6. Domestic air and rail travel**

Second Class Economy should be used for all journeys. Wherever possible tickets should be booked in advance to obtain the best possible rate in the interest of the charity.

If a rail journey is over 2 hours, Chair, Treasurer, or Deputy Chair may approve First Class Travel (preferably a reduced Advanced ticket), keeping in mind that if the claimant is intending to use the time to undertake work for their employer, it is assumed that the employer pays, or that an agreement is reached to split the cost.

Where travel is more than three hours outbound and more than three hours returning then the charity will pay for subsistence up to a maximum of £25 per day where supported by relevant receipts.

**7. Mileage claims**

Cars may normally be used for travel on charity business, but for long journeys the cost of train and bus fares should be compared with the car mileage allowance to ensure that the most economical form of transport is used. Travelling time should also be taken into consideration.

The mileage allowance covers all car-running expenses and insurance. It is the responsibility of any employee or Trustee claiming charity business mileage to ensure that:

• the vehicle used is insured for business use

• they have a valid license

• the vehicle is roadworthy with an up to date MOT (where applicable)

The mileage allowance is paid on the understanding that the above criteria has been met.

The rates for mileage when on authorized business of the charity are those below:

* 45p per mile for first 10,000 miles
* 25p per mile thereafter

In addition to mileage, a reasonable claim may be made to cover parking costs.

The charity will accept no responsibility for any fines or convictions employees or Trustees may incur whilst driving on charity business.

**8. Telephone-related costs**

When a private telephone is used for business calls, employees, volunteers and Trustees may claim the cost of business calls plus VAT quarterly, on submission of the telephone bill.

Where significant charity business is conducted from a private address a separate business line must be installed and the bill addressed directly to the charity. The charity will in these circumstances pay the rental and all calls plus VAT.

**9. Purchases of equipment**

Subject to Trustee approval, various pieces of equipment, including IT equipment, may be purchased for employees’ use at work or home. All such purchases should be made through the Trustees. When an employee leaves or changes job, equipment must be returned to the Chair for redeployment, or may be purchased at a pro-rated sum from the charity.

**10. Expenses claim form**

All claims to be made on the expenses claim form per Appendix 1.

**Appendix 1**

**Expenses Claim Form**

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|  |  | | |  |  | Account No. (8 Digits – BACS only) | | | | | |  |
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|  |  | | |  |  | Care Mileage Rate (Max 45p) | | | | | |  |
|  |  | | |  |  |  |  |  |  |  |  |  |
| Date | Details  (attach receipts where possible) | | | Miles | Mileage | Car  Parking | Bus/  Train | Air/  Ferry | Hotel/  Meal | Post/  Phone | Other | Amount |
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| I confirm the above expenses where wholly and necessarily incurred in connection with my duties for ACIE and I request reimbursement accordingly. | | | | | Signature | |  | | | Date |  | |
|  |  | | |  |  |  |  |  |  |  |  |  |
| For Office Use Only | | | |  |  |  |  |  |  |  |  |  |
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| Claim Approved | | Cheque No./ BACS |  |  | Signature | |  | | | Date |  | |