Kendal Snowsports Club – Out-of-pocket Expenses Policy

Applicability

This policy applies to all staff, volunteers, casual workers, and anyone incurring travel and other out-of-pocket expenses.

Contractors are not covered by this policy. They should invoice for their expenses, as per any agreement in their contract.

Principles

Eligible Expenses. We will only pay expenses that are reasonable, incurred exclusively and necessarily in carrying out the work of our charity.

Approval and Payment. No one may:

- Both authorise and pay a claim.
- Either authorise or pay themselves, or family member or any company in which they have an interest, either directly or through a family member or close friend.

Novel and Contentious Expenditure. Will only be paid in exceptional circumstances, very rarely without prior approval and all such expenditure must be approved by the Committee Chair or Vice Chair.

- **Novel** - does not meet the letter of our regulations. That is, paying an expense that has not been authorised. For example, payment of subsistence rates or class of hotel accommodation that exceed the limits in this policy.
- **Contentious** - meets the letter of the relevant policy, but where the need for it or the cost involved may reasonably be questioned. For example, where a reasonable person may question the need for the expenditure or it may reasonably have been incurred, but might appear too expensive.

Environmental. Where travel is necessary, sustainability and environmental issues will be taken into consideration when planning meetings and journeys.

Administration

Expenses may only be claimed for approved travel and out-of-pocket expenses, using our expenses claim form refer appendix 1 and KSC Form – KSC Expenses Claim Form.

Approval requirements and limits

1. Less than £100
Verbal conversation with **either** Vice Chair or Chair
Or two other committee members **if** above not available

2. Greater than £100 but less than £500
Committee vote and recorded in minutes e.g. '£250 for fence posts. Approved 14/1 for'
If urgent expense or repair costs either Vice Chair **and** Chair or two Committee member **if** not available.

3. Greater than £500 but less than £1500
Written quotation with committee vote and recorded in minutes e.g. 'Quote No. 123 Approved 12/3 for'

4. Greater than £1500
At least two written quotations with committee vote and recorded in minutes e.g 'Quote No. 234 Approved 12/3 for', Quote 235 rejected 12/3 against

5. Any proposition from within committee that incurs inherent costs such as stamps for newsletter are deemed approved. This would be recorded in minutes as 'Newsletter to be sent to membership approved 15/0'.

6. The treasurer has full committee approval for business-as-usual bills and invoices.

Submitting Claims

An expense claim form should be completed:

- Attaching original receipts.
- And submitted for approval to the Chair or Vice Chair.

Checking & Approval

Committee Chair or Vice Chair are to check all expenses claims to confirm that:

- The costs incurred were reasonable and necessarily and exclusively incurred in carrying out the work of our charity.
- For approved duties.
- Supported by receipts.
- Comply with the procedures and limits in this policy.

Claims not supported by receipts will only be approved in exceptional circumstances, where it was not reasonably possible to obtain a receipt. This is to be explained in sufficient detail in the claim to demonstrate this is the case.

Claimable Expenses

General

Volunteers should travel by the most cost-effective mode of transport considering journey time, nature of the journey and cost. The start and end points of travel and reason for travel should be stated on the claim.

We will not reimburse Volunteers for travel that is:

- Primarily for business purposes, but which is substantially the same as travel between home and the club.

We will not reimburse any fines or infringement penalties, for parking, late payment of congestion charging or similar.

Accommodation

Overnight accommodation may be paid in special circumstances, where you are required to stay overnight on courses or conferences, approval is required from Committee Chair or Vice Chair prior to the event.

Trustee and Volunteer Expenses

Subject to the provision of this policy, trustees and other volunteers may be given approval to claim for:

- Travel to and from meetings/activities/conferences.
- Overnight accommodation.

Other payments to trustees, such as for being a trustee, or for the provision of goods and services are covered by specific Charity Commission regulations and are not covered by this policy.

Minimising Cost and Environmental Damage

Undertaking travel has a real cost, not only in financial terms, but also time, so should only be approved where the benefits clearly exceed the cost of doing so. Equally, whilst our individual contributions to climate change are tiny, collectively these are not; we can all make a difference.

The questions below are not intended to the Committee Chair and Vice Chair, who are best placed to assess the need to undertake travel, but to challenge them positively to consider how best to minimise financial and other costs, whilst still getting the job done.

- How much will this cost? Specifically:
  - Financial costs – travel, hotels, subsistence, transport, parking charges etc.
- In what way and how much will this contribute to our aims?
  - Longer travel time and higher costs require more justification.
  - How important is this travel in terms of meeting our objectives? Is it essential, or just something that would be good to do?
- Could we achieve most of the benefit in another way that is less expensive in time and money? For example:
  - Arranging a conference call or video call instead.
  - Where more than one person is attending an event/activity, do both need to attend?
- Could we achieve this more effectively through better coordination? For example:
  - Short notice bookings restrict choice and often cost more.
  - Where an individual travels regularly to various locations, is it feasible to say make one extended trip, rather than individual ones?
  - If an individual visits a location regularly, is it feasible to do so less frequently, but for longer?
- In light of the answers to the above, can I justify this expense?

Version Control - Approval and Review

Version No	Approved By	Approval Date	Main Changes	Review Period
V001	Committee	Mar 24	Initial draft approved	Bi-Annually

Guidance

Regulatory

Charity Commission - Trustee expenses and payments (CC11).

Charity Commission - OG515-1 Trustee expenses.

HMRC - Expenses and benefits: travel and subsistence.

HMRC - Travel — mileage and fuel rates and allowances.

HMRC - Expenses and benefits: A to Z.

HMRC - Expenses and benefits: entertainment.

Other Useful Sources

Charity Tax Group – Benefits in kind and expenses.

Low Incomes Tax Reform Group - What if I incur expenses in relation to my job?

Appendix 1

Kendal Snowsports Club – Expenses Claim Form

This form can be used to claim expenses whilst volunteering in accordance with guidelines stated in the latest version of the KSC Out-of-Pocket Expense Policy. **Please enclose copies of receipts, circling relevant spends.**

Name	
Date	

Date of expenditure	**Description of expenditure**	**Amount claimed**
Total amount claimed		

Volunteer signature
Office use only
Chair or Vice Chair Authorisation signature

Date	
Amount paid	
Received by signature	
Notes	