

Introduction

It is important that employees and volunteers working for Churches in Croxley Green CIO (“the CIO”) are not out of pocket in respect of expenses incurred in accordance with this document.

However, the CIO has a duty under charity law to ensure that proper financial management is in place to prevent the deliberate or accidental payment of expenses not incurred in accordance with this manual. For this reason, expenses cannot be reimbursed if the policy and procedures set out below are not followed, other than in exceptional circumstances.

In addition, the CIO’s expense policy follows tax law to ensure that reimbursements are not subject to income tax and/or National Insurance contributions. Any breaches of the policy by employees or volunteers could lead to HM Revenue and Customs claiming income tax and/or National Insurance contributions from the CIO. This again emphasises the need for compliance with this document.

Scope

Employees and volunteers are entitled to be reimbursed by the CIO for the expenses set out in this document provided that:

- expenses (other than those related to travel) are incurred wholly, necessarily and exclusively in performing the duties of employment or in acting as a volunteer;
- travel expenses are incurred necessarily:
 - in the performance of the duties of employment or in acting as a volunteer; or
 - for the necessary attendance at a place to perform the duties of employment or to act as a volunteer.

Authorisation

The role of authorisers

Authorising expenses is not a tick box exercise and should be carried out with appropriate diligence. The default authorisation process set out below means that the authoriser will understand the work of the claimant and can exercise judgement about whether the expense in question is appropriate to the claimant’s work, as well as checking that appropriate evidence is provided.

Where a Trustee is asked, by exception, to authorise expenses, the Trustee should ensure that the reason for the expense is properly understood, as well as checking that appropriate evidence is provided.

Pre-authorisation

Where pre-authorisation is required in this document, this must be given in writing (preferably an email) as follows:

- employees: the employee's line manager or, by exception, a Trustee; and
- volunteers: the employee to whom the volunteer is assigned or, by exception, a Trustee.

Expense claim forms

Expense claims must be authorised as follows:

- employees: the employee's line manager or, by exception, a Trustee; and
- volunteers: the employee to whom the volunteer is assigned or, by exception, a Trustee.

Submitting claims for reimbursement of expenses

Claims for the reimbursement of expenses must be submitted on the CIO's approved expense claim form.

Claims must be accompanied by documentary evidence of the expense (for example, receipts, travel tickets and similar). It is accepted that documentary evidence is not always provided by the supplier; in such cases, the nature of the expense must be clearly explained on the expense claim form. In any other instances where documentary evidence is not provided with a claim, the claimant must provide a written explanation to the Treasurer for approval. The CIO reserves the right to decline to reimburse expenses for which reasonable documentary evidence has not been provided.

Expense claim forms should be submitted within 30 days of the relevant expenditure. Expenses may only be claimed later than 30 days with prior approval from the Treasurer.

Unless the level of unreimbursed expenses causes the claimant financial difficulties, it is recommended that expense claim forms are completed on a monthly basis.

Expenses that can be claimed

Travel expenses

Travel between home or another non-workplace and work

The expense of travelling between home or another non-workplace and a normal place of work or base will not be reimbursed.

By car

Where visits are made in the employee's or volunteer's own car to clients in and around Croxley Green, a claim can be made for the miles covered:

- if travelling from the employee's or volunteer's normal place of work or base following work undertaken there: that place and the residence of one or more clients and back to the normal place of work or base if further work is to be carried out there (in other words, simply stopping at the normal place of work or base before/after client visits does not entitle a claim to be made for the first and last client journeys). If not travelling back to the normal place of work or base to carry out further work after the last client visit, no claim can be made for any mileage after the last client's residence; or

- if travelling from a place that is not the employee's or volunteer's normal place of work or base to clients, no claim can be made for the miles between home or another non-workplace and that first client. The miles covered in travelling to any further clients are eligible for a claim. If not travelling to the normal place of work or base to carry out further work after the last client visit, no claim can be made for any mileage after the last client's residence.

Mileage undertaken between home and another place to attend a course or similar may be claimed if authorised in advance in line with the authorisation policy above.

The rate at which mileage can be claimed is:

- the first 10,000 miles in a tax year (6 April to the following 5 April) is 45p a mile (50p a mile if a passenger is being carried); and
- 25p thereafter (30p a mile if a passenger is being carried).

If any other journeys are to be undertaken by car, these must be authorised in advance in line with the authorisation policy above.

Travel by other modes of transport

If travel is undertaken by another mode of transport, the default position is that standard class public transport should be used if a claim for reimbursement is to be made. Travel by private means of transport will, in exceptional circumstances, be reimbursed, but only if authorised in advance in line with the authorisation policy above.

Subsistence

Subsistence costs (for example, refreshments, meals and hotel accommodation) can be claimed only when an employee or volunteer has been authorised in advance in line with the authorisation policy above to work outside Croxley Green and its environs.

Telephones

The CIO will reimburse employees and volunteers for the actual costs of calls made from their personal domestic or mobile telephones made whilst carrying out work for the CIO.

No claim can 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 calls.

A mobile telephone will be provided to employees if required solely for business purposes. In such cases, the provision of a mobile phone will be included in the employee's terms and conditions of employment.

The use of telephones in the course of CIO work is subject to the CIO's confidentiality and data protection policies.

Computers

A laptop computer will be provided to employees if required solely for business purposes. In such cases, the provision of a laptop computer will be included in the employee's terms and conditions of employment.

The use of computers in the course of CIO work is subject to the CIO's confidentiality and data protection policies.

Small items required to undertake work

The cost of small items that are required to undertake work for the CIO will be reimbursed unless the CIO is able to provide such items. Employees should check the position in

advance with their line manager and volunteers with the employee to whom they are assigned. In exceptional circumstances, enquires should be made to a Trustee.

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 authoriser in accordance with the authorisation policy above.

Methods of distribution.

Copies should be made available to all those working in any capacity on behalf of the charity

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