

# Pimlott foundation

## Out-of-pocket Expenses Policy

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### Applicability

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

Performers 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 Treasurer

- **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.

### Administration

#### Submitting Claims

An expense claim form should be completed:

- Attaching original receipts.
- And submitted for approval to the Treasurer or Trustee

## Checking & Approval

Trustees 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.

## Claimable Expenses

### General

Employees and 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 employees for travel that is:

- Between home and office unless the employee is recognised as being a "contractual home-based employee".
- Primarily for business purposes, but which is substantially the same as travel between home and the permanent place of work.

Where home workers regularly work in the office once a week/fortnight, this is deemed to be a secondary work location and therefore travel expenses will not be payable by the employer. Home workers should only claim for travel to the office where it is not a regular occurrence.

### Rail Travel

You should, as far as possible, book the most economical tickets in advance and travel standard class.

### Taxis

Public transport should be used where possible, but taxis may be used if:

- Public transport is unsuitable e.g. heavy or bulky equipment is being transported or the passenger has restricted mobility.
- Public transport is not available, such as late at night or during a strike.
- A taxi would be cheaper.
- An emergency, such as someone being taken to A&E, or for health & safety reasons including carrying large amounts of money.
- If unavoidably travelling late (after 9pm) and not using a taxi would represent a material risk to an individual.

## **Private Vehicle**

You may use your own car provided that:

- This has been agreed by the Trustees

Costs for parking and any congestion charging will be reimbursed.

## **Entertainment**

We may exceptionally pay costs for entertaining, but only where these are reasonable, the minimum necessary and necessarily incurred in carrying out our business. Any such costs must be approved by the trustees in advance.

## **Accommodation**

Overnight accommodation may exceptionally be booked when it is reasonable and cost effective to stay away from home. A maximum of £25 with receipts may be claimed for staying overnight with friends or relatives. A further subsistence allowance for dinner may also be claimed with receipts in relation to the overnight stay.

## **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.
- Overnight accommodation.
- Postage, telephone calls and broadband time for charity work and.
- Childcare or care of other dependants while attending meetings.

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.

## Version Control - Approval and Review

Version No	Approved By	Approval Date	Main Changes	Review Period
1.0	Board	Jan 24	Initial draft approved	Annually