

Background

Applicability:

All Trustees, staff and volunteers (Claimants) are entitled to be reimbursed for out of pocket expenses legitimately incurred while promoting and supporting the delivery of the Tenterden Mindfulness Group's (TMG) objectives.

This Policy and it's Procedures are based on the Charity Commission's guidance on reimbursing out of pocket expenses incurred by Claimants as in its publication "Trustee Expenses and Payments" (CC11)

Expenses vs Remuneration:

In all cases, it is important to ensure that the reimbursement of out-of-pocket expenses is not, or does not appear to be, a disguise for making income payments (remuneration) to the recipient(s).

Policy

Scope

Claimants are entitled to be reimbursed by the TMG for all travelling and other expenses actually, necessarily, reasonably and incidentally incurred by them in carrying out their duties, on submission of an appropriately authorised claim form and relevant supporting point-of-sale receipts. However, taxation law does not permit paid employees to claim travel expenses from their home to their normal place of work.

"Actually" means that the Claimant actually incurred the claimed expenditure.

"Necessary" means that the charitable activity could not have been undertaken efficiently and effectively without incurring the expenditure.

"Reasonable" means that the cost of the expense must be commensurate with prudent, value-for money use of the TMG's funds to promote and deliver its charitable purposes. Thus, the cost incurred must be similar to the costs of alternative expenses/purchases of similar quality and suitability-for-purpose. The Claimant must also be ready and able to give a credible justification for their choice if challenged.

"Incidental" means that the expense(s) must not have been determined by considerations unrelated to the TMG activity. For example: the Claimant attended a meeting at a venue chosen specifically because it also enabled the Claimant to visit a relative. The costs of attending the meeting in that venue would otherwise have been necessary and reasonable, but become incidental to visiting the relative and therefore, is not eligible for reimbursement.

Authorisation

Expenses and purchases may only be incurred and claimed in respect of activities which are part of the TMG's agreed and budgeted programme of charitable activities and by PRIOR agreement with the Chairperson or Treasurer.

Gifts in Kind (Waived or Unclaimed Expenses/Purchases)

Some Claimants occasionally choose to waive, or not to claim, a reimbursement of expenses and/or purchases to which they would otherwise be entitled. The TMG greatly appreciates the generosity of all who choose to act in this way.

However, not claiming reimbursement of legitimate expenses/purchases is not necessarily in the best interests of the charity:

1. It causes the real costs of the TMG's activities to be under-recorded and therefore, under-reported (e.g. are not included in the TMG's Annual Report & Financial Statements).
2. It can undermine effective budgeting if a Claimant who has hitherto not claimed their expenses is unable to continue to do so in the future, or is replaced by someone else who is unwilling to do so.
3. It hides the true generosity of the TMG's supporters; particularly their financial generosity which goes unrecorded and therefore, unreported in the accounts.
4. It means that the effective gift of their expenses is not eligible for a supplementary Gift Aid claim.
5. Under-reporting the TMG's costs and the generosity of its supporters can hamper the making of effective appeals and applications for further funds for the TMG.

Accordingly, the TMG Board of Trustees encourages all those who can legitimately claim reimbursement of their expenses do so. Rather they should claim the reimbursement to which they are entitled and then back-donate it to the TMG, thereby making it eligible for Gift Aid.

Submitting Claims for Reimbursement of Expenses & Purchases

1. Claims for the reimbursement of expenses must be submitted on the TMG's approved claims form. Ad hoc claims will not be considered.
2. Claims for the reimbursement of expenses and purchases must be accompanied by documentary evidence of the expense (e.g. point-of-sale receipt, travel ticket, etc.);
 - 2.1. Where such evidence is not available the claimant must provide a written explanation for approval;
 - 2.2. The TMG reserves the right to decline to reimburse expenses for which reasonable documentary evidence has not been provided.
3. Completed expense claim forms must be authorised by the Chairperson or Treasurer prior to being reimbursed.
4. All expenses claims must be submitted within 30 days of the relevant activity. Expenses may only be claimed later than 30 days with prior approval from the Chairperson or Treasurer.
5. Expenses claim forms may also include claims for the reimbursement of goods/services purchased by the Claimant on behalf of the TMG.

Travel Expenses

1. Public transport should be used wherever possible.
2. When it is not practical to use public transport, or where more than one person is travelling the same journey, travel by private vehicle is allowed and a mileage allowance will be paid (at the rates available from the TMG Administrator).
3. A Claimant may only use their private vehicle in connection with TMG business if, at the time of each journey, it has a valid:
 - 3.1. Certificate of insurance; (b) road tax (if required); (c) MOT certificate (if more than 3 years old).
 - 3.2. Mileage should be claimed starting from your normal place of work. Mileage may be claimed from your home when the distance is less than that from your normal place of work.
 - 3.3. Parking costs incurred when on TMG business away from the normal place of work will be reimbursed.
4. Taxis (pre-booked black cabs or mini-cabs rather than "on demand" hire) may be used where either no public transport is available or the journey time by public transport is unreasonably long or has multiple changes.

Subsistence

Subsistence costs (e.g. refreshments, meals and hotel accommodation) can only be claimed where the Claimant is on authorised TMG business away from their normal place of work for more than 4 consecutive hours.

Telephone Calls

The TMG will reimburse Claimants for the actual costs of calls made from their personal telephones made whilst carrying out work for the TMG because TMG provided telephone services were not available. This includes calls made on a home or mobile telephone or in a public call box. No reimbursement will 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 'free' calls.

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 by the Chairperson Treasurer.

Reimbursement of Expenses & Purchases

1. All claims submitted for the reimbursement of expenses incurred on TMG activities and/or purchases made on behalf of the TMG will be vetted for compliance with charity law, taxation law and this policy and procedures before being authorised for reimbursement.
2. Claims which are not in the prescribed form, incomplete (e.g. missing required supporting documents), inaccurate or otherwise not compliant with relevant legislation will be returned for correction or rejected.
3. Valid claims will be authorised for reimbursement as soon as is reasonably practical after receipt. Payment will usually be made by direct bank transfer to the Claimant's bank account. Alternatively payment can be made by cheque or, in the case of small claims of less than £10, may instead be made by cash.

Deferred Reimbursement of Expenses & Purchases

Where a Claimant is intending to donate the reimbursement of their expenses/purchases claim(s) back to the TMG via a "claim – reimbursement – donation" for each claim, administration can be simplified if the Claimant is willing make each claim in the usual way, but to allow the TMG to defer reimbursement until the TMG's financial year end.

Procedure

1. Claimants who are considering waiving their claim as a gift to the charity should tick the "Defer Reimbursement" box on the Expenses & Purchases Reimbursement Claim Form.
2. The TMG Administrator will maintain a record of those deferred claims in the same way as for any other outstanding payment.
3. About a month before closure of the TMG's financial year end (the following 5th April), one single reimbursement for the total of all the deferred expenses claims will be made to the Claimant.
4. The Claimant then has 2 options:
 - 4.1. They can decide to keep the reimbursement of their expenses after-all, in which case they need take no further action. It is emphasised that donations to the TMG are, and always will be entirely voluntary.
 - 4.2. Having received/banked the reimbursement of their expenses the Claimant may make a single donation of their choice to the TMG. It may be for the same amount as their total reimbursement, less, or more as they see fit. If the Claimant has included (or has previously made) a Gift Aid Declaration, the TMG will then be able to reclaim the Gift Aid on their donation.

End of Document

Tenterden Mindfulness Group

Trustee Expenses Policy



EXPENSES AND PURCHASES REIMBURSEMENT CLAIM FORM

Claimant Name	
Address	

Date of Expense	Details	Amount	Receipt Attached or Explanation if no Receipt
Total:			

I claim reimbursement of the above out-of-pocket expenses and/or purchases which were actually, necessarily, reasonably and incidentally incurred by me in promoting the purposes of the TMG.

Once approved I would like the reimbursement to be *(tick as appropriate)*:

- Paid immediately
- Deferred until the end of the Charity’s financial year to assist with simplifying any Gift Aid claim

Please make the reimbursement by: Cash *(less than £10 only)*, Cheque, Direct Bank Transfer

If you’d like to be paid by direct bank transfer, please complete your bank details below.

Bank Name	
Name on Account	
Sort Code	
Account Number	

Claimant Name:*(Print)*

Approved:*(Print)*

Signed:

Signed:

Date:

Date:

Notes on Completing the Form

1. Please give a brief summary of why each expense has been incurred in the “Details” column, give details of all journeys and attach corresponding receipts. Expenses claimed without receipts will be honoured at the TMG’s discretion, and may be declined.
2. Please provide original point-of-sale vouchers for all expenditures, wherever possible.
3. Identify each sales voucher, receipt, etc. with a unique number in a circle (e.g. ④) and write the number in the column headed “Receipt attached...”.
4. Please remember to sign and date the form above. The date should be the date when you make the claim, not the date when the expenses were incurred.
5. If you have any problems or queries please contact the TMG Administrator.

The TMG will meet all reasonable expenses incurred by claimants in carrying out their duties. All expense claims must conform to the requirements stated within the “Expenses Policy” which is available on request from the TMG Administrator.