

The Essex Association of Change Ringers

Founded 1879

President: The Right Reverend the Lord Bishop of Chelmsford



Expenses Policy

1. Introduction

The Expenses Policy document was issued on 13 October 2012. It supersedes all other policies and procedures relating to expenses currently in issue. It should be read in conjunction with the Association's Petty Cash and Procedures Policy.

The principle in relation to expenses is that as a charity, the Association is reliant on the support it receives from trustees and volunteers, who should be neither out of pocket nor enjoy any financial gain when working voluntarily on Association-related activities. Expense payments must not involve any element of personal benefit to the recipient and no element of loss of earnings, or payment for voluntary time, may be claimed.

Trustees or volunteers should be able to satisfy themselves that they could justify to a fellow trustee or volunteer any claim they make for payment of expenses, if challenged.

The Association has a responsibility to ensure that payment of expenses is properly authorised, controlled and represents 'value for money' and is accounted for.

The guidance below applies to Trustees or volunteers who act in an official capacity on behalf of the Association and other costs incurred in carrying out volunteer work on behalf of the Association.

If in doubt, Trustees should seek guidance from the Association Treasurer before incurring the expense.

2. Expenses Policy

Rule 17 states: **THE EXPENSES** paid by the Treasurer from the Association Funds may be: those of the Annual General Meeting; the Essex Ringing Course; cost of printing and distribution of the Annual Reports; purchase of stock; travelling and other expenses of Officers; postage, stationery and incidental expenditure including Audit fees approved by the Executive Committee; Central Council affiliation fees; and, if authorised by the Executive Committee, reasonable expenses of Representatives attending the Council; instructors' expenses as certified by District Officers; the cost of advertisements in The Ringing World and any other expenditure determined by the Executive Committee year by year. No action involving expenditure in the name or on behalf of the Association shall be taken and no undertakings, which would commit the Association to expenditure or other liability, shall be made without the prior authority of a resolution of the Management Committee.

The Association Treasurer maintains a record of all expenses paid to individual Trustees and the total paid appears in the Annual Accounts. Examples of previous expenses reimbursed were to cover stationery, telephone, computer costs and other expenses of the General Secretary and Association Treasurer, expenses of District Secretaries as shown in the District Income and Expenditure Account, expenses in connection with the production of the Annual Report, the purchase of stock, the AGM and the Essex Ringing Course.

Expenses claims must be supported by original receipts, invoices or equivalent.

3. Claiming Expenses

Claims by trustees or volunteers must be submitted to the Association Treasurer on the claim form provided (see attached). Supporting receipts must be attached to the form.

It is recognised that there are certain categories of expense where receipts cannot be obtained. Un-receipted expenses may be paid, providing a reasonable explanation is provided for the absence of a receipt.

Expenses spreadsheets, often used for example by the General Secretary, Association Treasurer or Essex Ringing Course Administrator, may be attached to the claim form and summarised on the front of the form.

Occasionally volunteers incur office/running expenses directly. Examples might include stationery, stamps, telephone calls etc. These will be reimbursed on provision of appropriate evidence. i.e. postage costs will be reimbursed on production of a log of letters and telephone calls on production of a logged record of calls on Association business.

No action involving expenditure in the name or on behalf of the Association shall be taken and no undertakings which would commit the Association to expenditure or other liability shall be made without the prior authority of a resolution of the Management Committee or in exceptional, unforeseen, urgent circumstances by the Principal Officers and/or Association Executive for ratification by the Management Committee.

Examples of valid reimbursement include:

- Postage and telephone calls on charity business
- Printing, photocopying and stationery (e.g. paper, envelopes and raffle tickets)
- Computer consumables (e.g. printer cartridges, labels, CD/DVD's)
- Trophy engraving
- Condolence cards
- Hire of halls for meetings
- AGM expenses
- Striking competition expenses e.g. judges
- Newsletter expenses
- Essex Course expenses

Examples of payments which are not legitimate trustee or volunteer expenses or payments include:

- payment of hotel accommodation or travel costs for spouses or partners who are not themselves travelling on charity business
- payment of private telephone bills for business unrelated to the charity
- petrol mileage rates above the levels approved by HM Revenue & Customs (HMRC) for claimable expenses

If in any doubt about a claim please seek advice from the Association Treasurer. All reimbursements will be made at the cost incurred. **There is a requirement that all claims will be supported by a receipt, invoice or equivalent.**

Trustees or volunteers should make their expense claims on a regular (monthly/quarterly) basis or as soon after an expense has been incurred for those who do not make regular claims.

- It is expected that all claims will be supported by documentation.
- All claims will be scrutinised by the Association Treasurer.
- Claim forms should be posted directly to the Association Treasurer, or given to the Association Treasurer where practical together with all original documentation.

It is important that all trustees and volunteers claim their expenses if they so choose.

Volunteers should not be out of pocket because of their volunteering. Not everyone is in the position to choose not to claim expenses, and our members need to know how much volunteering costs. The Association would not wish to discourage trustees or volunteers from claiming expenses.

Those not wishing to claim

The charity must physically pay the expenses claimed to the trustee or volunteer. The trustee or volunteer is then free to keep the money or pay part or all of it back to the charity as a Gift Aid payment. If they give all of the expenses paid back to the charity, they are not returning the expenses but making a payment of an equivalent amount. This would help to give a true picture of the running costs of the Association and the level of donations/support received. It would only work, however, if the trustee were a UK taxpayer.

The Essex Association would like its trustees or volunteers to have the opportunity to donate some or all of their expenses to the Charity under gift aid should they so wish.

If trustees or volunteers do not wish to retain the expenses they incur they may wish to consider Gift Aiding the claimed expenses back to the Association.

Procedure for claiming

To claim, an expenses claim form must be completed with attached receipts (e.g. till receipt from post office, stationers etc).

Claim Forms

Claim forms are available from the Association Treasurer in either electronic or paper form. Claim forms will usually be available at the AGM and Management Committee meetings involving trustees. They are also available on our website.

Expense claim forms should be submitted on a regular basis, and not less than quarterly. To expedite payment, claim forms should be posted directly to the Association Treasurer, or given to the Association Treasurer where practical.

Payment of Claims

The Association Treasurer will make payments by cheque as soon as is practicable after the claim form has been received. However, there may be occasions when a claim is subject to a minor delay, for example, in the temporary absence of an authorised signatory. Small claims by District Treasurers may be self authorised although the claim will be scrutinised by the Association Treasurer and Independent Examiners. See the Petty Cash Policy and Procedures.

Andrew Brewster
Association Treasurer

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