

The Essex Association of Change Ringers

Founded 1879

President: The Right Reverend the Lord Bishop of Chelmsford



Expenses Policy and Procedures

1. Introduction

The Expenses Policy was issued in October 2012 and substantially revised in October 2022. 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, Officers of the Management Committee 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, Officers or volunteers should be able to satisfy themselves that they could justify to a fellow Trustee, Officer 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 contained in this policy applies to Trustees, Officers 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, OFFICERS OR VOLUNTEERS SHOULD SEEK GUIDANCE FROM THE ASSOCIATION TREASURER BEFORE INCURRING THE EXPENSE.**

The Charity reserves the right to change its Expenses Policy & Procedures and Petty Cash Policy and Procedures to maintain consistency with current accepted Best Practice, and otherwise to meet the needs of the Charity.

2. Expenses Policy

Rule 16: **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 or Independent Examination fees approved by the Trustees); Central Council affiliation fees; and, if pre-authorised by the Trustees, reasonable expenses of Representatives attending the Council; education and training expenses as approved by the Recruitment & Training Sub-Committee; costs associated with the website; the cost of advertisements in *The Ringing World*, on *BellBoard* and Social Media and any other expenditure determined by the Trustees or the Management 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 Trustees or the Management Committee.

The Association Treasurer maintains a record of all individual expenses paid during each year. Total expenses paid during the year shall be recorded in the Association Annual Accounts but anonymised such that individual claimants, with the exception of the Association Secretary and Association Treasurer, are not identified.

3. Travel Expenses

The Association will, if asked, pay reasonable travel expenses to Trustees, elected Officers (Master, General Secretary, Treasurer (the Principal Officers), the Communications Officer, Education Officer and Technical Adviser) and other representatives attending the Association business meetings listed below:

- Trustee Meetings, Management Committee Meetings, the AGM or any EGM
- Annual District Meetings (Principal Officers only, attending ADMs in Districts other than their own)

- Sub-Committee Meetings as below:
 - Communications and Public Relations
 - Recruitment and Training
 - Bell Maintenance and Restoration
 - Other ad hoc working groups which may be convened e.g. Rules Review and Membership Working Group
- Officers may also claim reimbursement for other travel on Association business required to carry out the duties of the role to which they have been elected (this list is not necessarily exhaustive):
 - Travel to the funeral of a Member (Master only)
 - To present a 50-year membership Certificate to a Member (Master only)
 - Safeguarding training (Safeguarding Officer only)
 - Travel whilst representing the Association will be at the discretion of the Trustees and should be agreed in advance.
- Travel to social events, striking competitions, practices or on outings cannot be claimed.
- Travel will be reimbursed provided that:
 - An Expenses Form is completed (available from the Association Treasurer or the EACR website)
 - Expenditure is evidenced wherever possible by original receipts (train/bus fares etc)
 - Petrol or Diesel Car mileage claims are based on the current rate agreed by the Trustees (currently 25p/mile). This also includes Hybrid cars.
 - Electric vehicles are paid at the following rate (currently 5p/mile)
 - Reimbursement will be by cheque or electronic bank transfer
 - Payments in cash will not normally be made
 - Parking costs will not normally be paid.

Travelling expense claims will not be considered for events in which the attendance is voluntary (e.g. a striking competition in which the claimant is taking part or attendance of non-trustees at the Association AGM).

4. Expenses incurred within the British Isles (CCCBR Annual Meeting/ART Annual Conference/Ringing World National Youth Contest)

Expenses shall also be paid from the Association general fund for expenses incurred in representing the Association outside of the Essex Association area, if requested. Examples may include reasonable travelling/accommodation expenses of Central Council Representatives, Young Ringers or other accredited Association members in representing the Association at national events such as CCCBR Annual meetings, ART Annual Conference and RWNYS national youth events.

Travelling expenses will be reimbursed at either the cheapest available rail fare or at the existing HMRC business rate for car use of over 10,000 miles (currently 25p/mile); the car-mileage reimbursement rate shall be linked to this HMRC rate and be subject to an annual review to ensure alignment.

Mileage rates on a return journey:

- Any round trip up to 100 miles at 25p/mile
- On a longer round trip, the first 100 miles will be reimbursed at 25p/mile and all mileage over 100 miles will be reimbursed at 15p/mile.

Train, coach or air fares may be claimed and must be evidenced by a receipt. Train and air travel must be 2nd class/economy class.

If the venue of the meeting is more than 3 hours travel time from home (by the shortest route), and the start time of the meeting/event is before 10am, budget overnight accommodation and breakfast may be claimed at cost, to a maximum of £100, for the night before the start of the meeting. This must be supported by a receipt.

Accommodation on the evening after meeting has ended may only be claimed if the venue of the meeting is more than 4 hours travel time from home by the shortest route.

Parking overnight and at the meeting venue may be claimed but must be authorised in advance.

Drinks, lunch and dinner are the responsibility of the representative and may not be claimed from the Association.

Examples of payments which are not legitimate Trustee, Officer or volunteer expenses or payments include:

- payment of hotel accommodation or travel costs for spouses or partners who are not themselves travelling on Association business

- payment of private telephone bills for business unrelated to the Association
- petrol mileage rates above the levels approved by HM Revenue & Customs (HMRC) for claimable expenses

Where multiple representatives are travelling to the same event, car sharing shall be encouraged to minimise expenses incurred.

5. Essex Ringing Course and Training Courses

All Association or District training courses should set a course fee for attendees at a level which aims to cover the cost of organising and running the training course, but without making any significant surplus. This should include the cost of:

Examples of valid reimbursement include:

- Reproduction of training course materials, postage etc
- Catering (such as tea, coffee, cakes, biscuits and lunch if provided)
- Tower donations
- Travel at 25p/mile for the course tutor
- Other costs will be considered at the Trustees discretion only

Any surplus from training courses may be donated to the Recruitment & Training Fund or Bell Restoration Account. The Essex Ringing Course has its own fund. Course tutors may claim expenses under bullet 1 above as well as car mileage at the rate outlined in paragraph 3 above

The Essex Ringing Course, which takes place in April, relies very heavily on volunteers to contribute to its success. Volunteers are needed to act as helpers in the 10-12 groups which run each year as well as the volunteers who help with serving refreshments at the host venue over the three days. We ask helpers to drive where possible to allow the tutors and students some time to gather their thoughts between practical sessions, and we ask that passengers contribute to cover driving costs.

If any individual Officer or Member of the Association is asked to organise a training course for a specific tower or group of people, or to attend practices regularly to assist with progress, the tutor/helper should enter into a private agreement with the tower and ringers involved if reimbursement is desired.

6. District Expenses

District secretarial expenses (such as bulk copying, paper, printer ink, envelopes and postage) may be claimed from the Association Treasurer on production of relevant receipts.

Production and postal distribution costs for reports, newsletters and event publicity may also be claimed by submitting the relevant receipts to the Association Treasurer, or by asking the supplier to submit the invoice directly to the Association Treasurer for direct payment. Use of email and the EACR Notices and the website is actively encouraged to minimise these expenses.

7. Association Annual Report and Newsletter

The cost of reprographic production and postal distribution of the Annual Report and Newsletter may be claimed from the Association Treasurer on production of relevant receipts.

8. Annual Dinner

The dinner is organised by the Social Committee who are responsible for the booking arrangements, guest speakers (with input from others e.g. the Master), menu selection, entertainment, raffle and promotion and ticket selling. The cost of the function and venue room hire are invoiced to the Association Treasurer direct. The Social Committee Convener may, however, claim expenses from the general fund.

Examples of valid reimbursement include:

- Speaker expenses, which may include reasonable travel and accommodation expenses (at rates outlined in paragraph 4 above)
- Gifts to guests
- Wine for the top table – this may be charged direct by the venue if ordered in advance
- Printing and incidental expenses e.g. raffle prize(s)

9. Association Social Events

The price of the event ticket should be set to recover the cost of the event expenses.

If supplier payment is required in advance of tickets being sold (e.g. hall hire, band/music, food orders, equipment hire, copying and printing), these costs may be claimed from the Association Treasurer in advance of the event on production of a receipt, or an invoice sent to the Association Treasurer for direct payment to the supplier.

All ticket monies should be given to the Association Treasurer for banking, or should be paid directly into the Association bank account. Expenses should be paid from ticket receipts only with the prior agreement of the Association Treasurer.

10. Bell Restoration Account

The Technical Adviser or their nominated representative may claim reimbursement for the travel required to carry out a bell or tower inspection, as outlined in paragraph 3.

11. Essex Young Ringers

The Youth Coordinator would be expected to present a budget at the October Management Committee meeting for all anticipated expenses in relation to youth activities in the following year.

The adult organiser(s) of an Essex Young Ringers event or practice may claim the following expenses from the general fund:

- Mileage to/from practices, at the rate of 25p/mile.
- Refreshment/catering costs
- Tower donations

It is not expected that young ringers attending Essex Young Ringer events should have to pay towards the expenses above.

If Essex Young Ringers are entered in Regional or National Competitions then the following additional expenses may be claimed:

- Competition entry fees
- Travel to the competition and accommodation/breakfast for the competition Team Manager and one other adult helper (per team) at the same rates as detailed in paragraph 4 above.
- Travel to the competition and accommodation/breakfast for the young person and one parent/guardian per young person at the same rates as detailed in paragraph 4 above

SE England Youth Striking Competition (SEECON)

From time to time the Association may be asked or may volunteer to host SEECON. In such cases the cost of hosting the event should be included in the budget exercise above. Other expenses incurred by the Youth Coordinator or other organiser may be paid using the appropriate claim form with receipts.

Examples of valid reimbursement include:

- Hire of hall
- Hire of mini-ring
- Tower donations
- Expenses (e.g. Judges, printing and other incidental costs)

12. Expenses incurred locally

Claims by Trustees, Officers or volunteers must be submitted to the Association Treasurer on the claim form provided (see example attached). Supporting receipts/invoices 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. Claimants must ensure expenses are reasonable and represent best value.

All expense claims should be itemised on the expenses claim form and submitted promptly (i.e. within 1 month of the expenses being incurred) to the Association Treasurer. Expenses spreadsheets, often used for example by the General Secretary, Association Treasurer, Report Editor or Essex Ringing Course Administrator, may be attached to the claim form and summarised on the front of the form.

Trustees, Officers and volunteers should make their expense claims 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 emailed to the Association Treasurer and the original form posted or handed directly to the Association Treasurer where practical together with all original supporting documentation.

The Association Treasurer will make payments by BACS or cheque as soon as is practicable after the claim has been authorised. 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.

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 Trustees, sub-committees with delegated authority or in exceptional, unforeseen, urgent circumstances by the Principal Officers and/or Trustees.

Examples of valid reimbursement include:

- Postage and telephone calls on Association business
- Printing, photocopying and stationery (e.g. paper, envelopes and raffle tickets)
- Computer consumables (e.g. printer cartridges, labels, memory sticks)
- Cost of virtual meeting platforms (e.g. Zoom, Microsoft Teams)
- Trophy engraving
- Condolence cards, flowers or wreaths and donations to charity – guidance should always be sought from senior officers beforehand to prevent duplication
- Hire of halls for meetings
- AGM expenses
- Striking competition expenses (e.g. Judges)
- Annual Dinner expenses
- Newsletter expenses

13. Advances

In certain circumstances, the Association Treasurer may provide an advance against large expenditure carried out on behalf of the Association. For example, an advance against tower donations has been made to the Essex Ringing Course Tower organiser. Although this is now largely handled by individual BACS payments there are nevertheless some towers which have no bank accounts or close liaison with their PCC. Upon completion, the individual should submit a standard expense claim detailing the actual expenditure, the original advance taken and attaching any supporting receipts.

- If the actual claim is greater than the advance taken, a BACS payment or cheque will be produced for the balance of the claim.
- If the actual claim is less than the advance taken, a BACS payment or cheque (payable to the EACR) for the amount due should be securely attached to the travel expense claim form before it is submitted for authorisation.
- Overpayments: The Association will seek to recover any overpayment of expenses, and any advance payments that are not fully accounted for.

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.**

14. Gift aiding the claimed expenses back to the Association

It is important that all Trustees, Officers and volunteers claim their expenses if they so choose. Trustees, Officers and 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, Officers or volunteers from claiming expenses.

Under HMRC rules the Association must first make a repayment of the expenses claim in a way that is verifiable by HMRC (usually BACS transfer) and then the claimant must separately make a similar, reciprocal, verifiable donation to the charity.

Accordingly, the Association encourages all those who can legitimately claim reimbursement of their expenses to do so and then back-donate it to the charity, thereby making it eligible for Gift Aid.

If Trustees, Officers 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.

15 Payments for goods and services

Where possible, payments for all goods and service, whether one-off or a regular expense, should be invoiced direct to the Association Treasurer or debited from the Association bank account.

16 Submitting Claims for Reimbursement of Expenses & Purchases

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) and authorised by the Association Treasurer or relevant sub-committee.

Where such evidence is not available the claimant must provide a written explanation to the Association Treasurer for approval; The Association reserves the right to decline to reimburse expenses for which reasonable documentary evidence has not been provided, or which do not satisfy the test of being actually, necessarily, reasonably and incidentally incurred.

Andrew Brewster
Association Treasurer

Approved by the Management Committee	8 October 2011
Amended	1 November 2011, 13 October 2012
Reviewed	12 October 2013
Reviewed	11 October 2014
Reviewed	10 October 2015
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