

**Bowers Gifford &
North Benfleet
Residents' Association**

Travel and Other Expenses

Policy & Procedure

1 OVERALL POLICY AND GUIDING PRINCIPLES

- 1.1 It is inevitable that volunteers, including committee members, incur expenses in the work they carry out for the Bowers Gifford & North Benfleet Residents Association (BG&NB RA). This policy aims to cover the principles which govern the claiming of expenses.
- 1.2 Although BG&NB RA is not a charity it is a non-profit making organisation. Therefore, this policy is based, as far as possible, on guidance provided by the charity commission.
- 1.3 No volunteer should be expected to cover the cost of expenses they incur for the work they do for BR&NB RA, although it is appreciated that many will make no claim for expenses. However, if there is no mechanism for covering costs then people who are not in a financial position to cover genuine expenditure incurred will be excluded as volunteers, including committee members.

2 TRAVEL AND MILEAGE CLAIMS

2.1 Her Majesty's Revenue and Customs (HMRC) Regulations state:

“Relief for the full cost of any travel incurred in the performance of staff or volunteer duties and for travel to or from a place they have to attend in the performance of their duties is an allowable expenses and is not subject to tax– as long as the journey is not ordinary commuting or private mileage (i.e. normal journey from home to base and return).”

Each year the HMRC provides information on the rate per mile which is tax free. Any payment above the rate specified would be liable to tax. It is the BG&NB policy not to reimburse mileage occurred at a rate above the non-taxable rate set by HMRC.

2.2 In other words, if a volunteer travels to Basildon specifically to attend a meeting with Basildon Council then mileage can be claimed by the volunteer at the tax free rate. However, if the volunteer was travelling to Basildon for his/her own purposes and paid a visit to Basildon Council at the same time then no travelling expenses would be payable.

2.3 If a volunteer has any form of travel pass e.g. bus card, season ticket that he/she uses for work then no reimbursement would be paid as the volunteer has the means of travelling free of charge.

2.4 Providing the visit to the location concerned is wholly and necessarily on BG&NB RA business then parking will be paid for. In this case a ticket showing the time and cost of parking should be obtained.

2.5 Any other travel by train or bus will be paid at the standard rate providing the volunteer has no other means of free travel i.e. bus pass, season ticket. Under no circumstances will the cost of any first class travel be reimbursed.

3 OTHER EXPENSES

- 3.1 Currently the BG&NB R A incurs little expenditure and in the circumstances the expenditure that is incurred is generally paid by committee members. Expenditure incurred, as at the date that this policy and procedure is written, includes printing (including the purchase of ink cartridges and paper); postage; and land registry searches.
- 3.2 Any payment for a single item made by committee members should not exceed £50 unless agreed by the Management Committee.
- 3.3 Single items in excess of £50 should be referred to the Management Committee for agreement before any expenditure is incurred.
- 3.4 In the absence of a Procurement Policy it may be inevitable that a Management Committee member or volunteer may be requested to purchase an item which costs in excess of £50. Where a single item in excess of £50 is required, then the Management Committee may require a specification for the purchase to be drawn up and/or a specified number of quotations. The Management Committee may delegate this task to either a member/members of the Management Committee or to a volunteer because that person may have appropriate experience for the required procurement.

4. REIMBURSEMENT OF EXPENSES

- 4.1 Any request for reimbursement of expenses should be made in writing to the Treasurer. The request should include any receipts referred to in the request for reimbursement.
- 4.2 The Treasurer will be responsible for checking and authorising requests for reimbursement of expenditure and make payment only when he/she is sure that the request is genuine and incurred wholly and necessarily in relation to BG&NB RA business.
- 4.3 The Chairman will be responsible for checking and authorising any reimbursement of expenditure claimed by the Treasurer.
- 4.3 The Treasurer will retain a record of all expenses incurred and provide this record along with copies of receipts to the auditor.