Expenses Policy

The purpose of this policy is to ensure that Trustees, Members and Volunteers are reimbursed for any reasonable expenses incurred to ensure that they are not placed at a financial disadvantage as a result contributing to the activities of Treelink Stirling (TLS). Equally there should be no financial gain from travelling or activities associated with participating in TLS events. This policy details the expenses that are considered to be reasonable and provides process for obtaining recompense.

Charity expenses will be a unique heading in the charity's budget and in the charity's accounts.

Reporting on Eligible Activities Expenditure

As part of the annual budget process the Trustees (Board) will identify the events and activities that are likely attract expenses expenditure and establish a budget for the expected costs. Any events or activities that are not identified in this budget will require specific approval of the cost by the Board prior to any cost being incurred. Approval will be based on the perceived necessity and value to TLS objectives. This will normally be considered at a routine Board meeting unless travel requires to be booked as early as possible to obtain cheaper fares when approval may be by email.

The approval process requires the proposed attendee to provide details of the event to be attended, full costs of the trip, volunteer / trustee required to attend the event and the benefit to TLS**.**

Principles

- The most cost-effective solutions available at the time should be sought.
- All expenses that fall out with these guidelines must be authorised in advance by the Board
- All claims must be authorised by the Chair and The Treasurer (where expenses are for the Chair or Treasurer then another committee member must authorise the form)
- Expenses will be reimbursed according to actual and reasonable costs
- All expenses must be supported by itemised VAT receipts and claimed using the appropriate expense claim forms.
- Enrolment costs for external events attended on behalf of TLS are not considered expenses and will be paid for by TLS

.

Eligible Expenses

The following expenditures will normally be considered;

- Return rail or bus fares to attend a TLS meeting or volunteering event
- Return travel to approved external events.
- Overnight accommodation and reasonable subsistence costs if the external event cannot reasonably be accommodated in a single day

Reclaiming Expenses

Travel

The most economical mode of transport should be used.

Rail

Rail travel will normally be reimbursed at standard class rate except where relevant reductions are available e.g. cheap day return; Friends & Family, or it is better overall value to travel first class.

Car

Mileage may be claimed If rail or bus transport is not a viable option for any given event and it is approved in advance. Payments will be per mile in accordance with HMRC guidelines for cars and motorbikes

If a trustee or volunteer uses their own car for TLS business they must ensure that their insurance policy covers them and any passengers that they may have for this purpose.

Any parking fees or tolls incurred when travelling on behalf of TLS may be claimed with the relevant receipts.

Volunteers/Trustees are responsible for any fines or penalties they incur whilst travelling on TLS business.

Accommodation

Where an overnight stay is required, accommodation/hotel bookings should be within the vicinity of the location being visited. This will be approved with the appropriate trip details prior to travel.

When staying at family or friends, it is not TLS policy to make a gift in lieu of hotel charges.

You should cancel any hotel booking no longer required in good time to avoid cancellation charges.

Wi-Fi costs, if applicable, are claimable provided the Wi-Fi is being used for work purposes.

Meals and drinks

When staying away from home on TLS business, you may claim for reasonable costs of meals and non-alcoholic beverages**.**

There may be other items that could be considered legitimate expenditure however these should be agreed in advance with the executive committee and be in line with this Policy Statement.

Claiming expenses

Expense claim forms should be submitted promptly and must be submitted within a month of the expense being incurred.

All expense claim forms must be signed and receipts attached prior to passing to the relevant trustee for authorisation. Only valid itemised receipts showing the name of the vendor, location, date and monetary amount will be accepted in support of an expense claim. Charge/credit card receipts or billing statements are not sufficient on their own. Photocopies are not acceptable.

Claims and associated receipts may be scanned and submitted electronically. At an appropriate time the original paper versions of the documentation - expense claim and receipts – should be forwarded to the relevant trustee.

Claimants are responsible for ensuring that expenditure is kept to a minimum. They must check that all claims meet the requirements of this policy.

Expenses will be paid by digital Bank Transfer

Expense reports that are incorrect or incomplete will be returned to originator.

Date for review October January 2028