



Title of Policy/Procedure: MANAGEMENT COMMITTEE EXPENSES POLICY

Ratified by MC (Chair signature):

Date of ratification by MC:

Review Date:

STATEMENT OF INTENT

CADA NI recognises that all Trustees/Management Committee Members are entitled to be reimbursed for out-of-pocket expenses which they legitimately incur while promoting and supporting the delivery of the charity’s objects.

SCOPE

This Policy applies to all CADA NI Charitable Trustees/Management Committee Members.

LEGITIMATE EXPENSES

Expenses do not include payments for services provided to CADA NI, payment for trusteeship, or compensation for any loss of earnings whilst carrying out Trustee duties.

Expenses may only be incurred, and subsequently reimbursed by CADA NI, in respect of activities which are part of the Charity’s agreed and budgeted programme of charitable activities (i.e. by PRIOR agreement by the Management Committee).

Legitimate expenses for CADA NI Trustees/Management Committee Members are:

- ▶ Reasonable travel to and from meetings or events on Charity Trustee business, for example, the cost of bus fares or mileage (See section below on Travel Expenses for further information)
- ▶ Reasonable refunds of the cost of meals paid for while on Charity Trustee business (See section below on Subsistence for further information)
- ▶ Reasonable overnight accommodation and subsistence while attending Charity Trustee business away from home (See section below on Subsistence for further information)
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- ▶ Reimbursing the cost of training materials or publications relevant to the individual's Charity trusteeship
- ▶ Payment to facilitate reasonable adjustments for a Charity Trustee with a disability, for example, specialist transport or equipment.

Expenses that are not considered legitimate include:

- ▶ Hotel accommodation, travel costs or subsistence for spouses or partners when a Charity Trustee is travelling on business
- ▶ Payment of private telephone bills for business unrelated to the Charity
- ▶ Payment of private medical insurance, as this is a benefit rather than an out of pocket expense
- ▶ Any payments that are excessive or unreasonable, for example:
 - Paying mileage above the levels approved by HMRC
 - Very expensive accommodation or restaurant costs
- ▶ Expenses that are already met by another body, for example, where the Charity Trustee is a representative of a local council.

4. Reimbursement of Expenses

Submitting Claims

Claims for the reimbursement of expenses must be submitted on CADA NI's approved claims form attached as an Appendix to this Policy. Ad hoc claims will not be considered.

Claims for the reimbursement of expenses must be accompanied by documentary evidence of the expense (e.g. point-of-sale receipt, travel ticket etc.). Where such evidence is not available the claimant must provide a written explanation to the Treasurer for approval. The Charity reserves the right to decline to reimburse expenses for which reasonable documentary evidence has not been provided.

Claims are to be forwarded to CADA NI's Executive Assistant for processing. Trustees' expenses must be authorised by the Chair or Treasurer.

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 Treasurer.

Reimbursement of Trustee expenses will be by cheque or BACS.

Travel Expenses

Public transport should be used wherever possible. When it is not practical to use public transport, or where more than one employee or volunteer is travelling the same journey, travel by private vehicle (car, motorcycle, etc.) is allowed and a mileage allowance as outlined by HMRC.

You may only use your private car in connection with Charity business if, at the time of each journey, it has a valid: (a) certificate of insurance for the kind of journey involved; (b) road tax (if required); (c) MOT certificate (if more than 3 years old).

Mileage should be claimed from your normal place of work unless you are travelling from home and the distance is less than that from your normal place of work in which case you should claim from home.

Parking costs incurred when on Charity business

Taxis (preferably pre-booked taxis 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 (particularly where the journey involves multiple changes).

Subsistence

Subsistence costs (e.g. for refreshments, meals & hotel accommodation) can only be claimed when a Trustee/Management Committee Member is on authorised Charity business away from his/her home or normal place of work for more than 4 consecutive hours.

Telephone Calls

The Charity will reimburse Trustees/Management Committee Members for the actual costs of calls made from their personal telephones whilst carrying out work for the charity because Charity-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 whenever possible) by the Treasurer or Chair.

