

Allsorts Expenses Policy

1. Introduction

1.1 This document details Allsorts policy for the submission and reimbursement of expense claims incurred on Allsorts business.

1.2 Allsorts will reimburse all approved and reasonable expenditure incurred in undertaking company duties. The guidelines enable controlled reimbursement to take place and indicate the evidence and the authorisation required.

1.3 The Policy applies to all Allsorts employees who incur expenses, which Allsorts has agreed to reimburse.

2. Principles

2.1 Allsorts employees or volunteers (Claimants) will be reimbursed for the actual cost of expenses incurred wholly, exclusively and necessarily in the performance of Allsorts business as described in this Policy.

2.2 In the interests of value for money and to support the appropriate use of funds, Claimants are expected to be prudent in their spending. Authorisers are required to be diligent in their review and approval of expenses to avoid Allsorts incurring any unnecessary expense. Claimants must ensure that economy, efficiency and effectiveness are achieved in respect of all expenses incurred while undertaking Allsorts business.

2.3 Failure to comply with this Policy may result in reimbursement being delayed or declined. This Policy is intended to provide Claimants and Authorisers with the necessary guidance to help them prepare and submit properly authorised claims. Following the Policy should avoid delays in reimbursement and minimise the possibility of further enquiries.

2.4 Submitting, or attempting to submit, a false claim will be treated as a serious disciplinary offence.

2.5 Allsorts is committed to the highest standards of openness and accountability and is committed to carrying out its business functions in an honest and ethical manner.

For families who have children with disabilities or additional needs

T 07582 378422 E info@allsortsglos.org.uk W www.allsortsglos.org.uk
PO Box 3092 Stroud Gloucestershire GL6 1GN

Registered Charity in England No. 1153484

Expenses Policy
Updated 16/02/2017

Page 1 of 10

3. Roles and Responsibilities

The primary responsibility for compliance with this Policy rests with the individuals requesting reimbursement of the business expense and those who are approving these expenses.

The responsibilities are defined as follows:

3.1 Expense Claimant

3.1.1 All Claimants must be familiar with this Policy in order to ensure compliance and prudent spending of Allsorts funds.

- The Claimant is also responsible for obtaining all proper documentation for each expense. Typically, this documentation will be a receipt that identifies the expense and reflects proof of payment.
- The Claimant is also responsible for adequately documenting the business purpose for each expense (i.e. what/when/why/where).
- If known, an appropriate budget code (Nominal Code/Department/Fund) is present for each expense item being claimed.
- Any significant purchases (above £50) should be made using Allsorts debit/credit card, following the financial procedures.

3.1.2 When signing the claim form, the Claimant declares that:

- Expenditure has actually been incurred.
- Expenditure has been incurred wholly, exclusively and necessarily in the performance of their duties of employment.
- No part of the claim relates to personal expenses or private business activities.

3.2 Expense Authoriser

3.2.1 The person authorising the claim must only do so if they are fully satisfied that:

- The expenses claimed represent a valid business expense in line with this Policy and appropriate use of Allsorts funds.
- An adequate description of the expense is provided (what/when/why/where).
- An appropriate budget code (Nominal Code/Department/Fund) is present for each expense item being claimed.
- The claim is properly dated.
- Receipts are provided for all expenditure claimed, adequately identifying the expense and providing proof of payment.

3.2.2 Where an Authoriser requires the Claimant to amend a claim, the claim should be returned to the Claimant for amendment, and the claim then resubmitted to the Authoriser.

3.2.3 Claims should be authorised as soon as possible to minimise delay in settlement.

4. Authorisation

4.1 All claims must be authorised before payment will be made.

4.2 Under no circumstances may an individual approve his or her own claim.

4.3 Failure to follow these authorisation instructions will render the claim invalid.

5. Overview of Expense Payment Procedure

5.1 Format of Claim

All expense claims should be submitted in a manner approved by the Operations Manager, using the agreed Expenses template which is saved on Sharepoint and in the staff log in area of the Allsorts website.

5.2 Receipts

5.2.1 In order to comply with HMRC requirements expenses will only be reimbursed on production of receipts which support the claim.

5.2.2 VISA, Mastercard, debit or credit card counterfoils and credit card statements **are not** an acceptable form for proof of purchase.

5.2.3 The Claimant is expected to obtain original receipts for all expenses they wish to have reimbursed. A receipt must identify:

- the date of purchase
- the vendor name
- itemised list and unit price of the purchased items
- the total amount paid
- VAT number (where applicable)

5.2.4 Allsorts recognises that it is not always possible to obtain a receipt. In the event of lost or missing receipts the Claimant should seek duplicate receipts or produce alternative proof of payment.

For families who have children with disabilities or additional needs

5.3 Time Limit

5.3.1 Claims should be submitted as soon as possible, and in any event, claims must be submitted within two months of the expense being incurred.

5.3.2 The Claimant should also be mindful of Allsorts financial year end on 31 March. In order to adhere to generally accepted accounting principles, all expenses for that year should be reported prior to year-end to ensure that the expense is appropriately captured in the financial statements and in the department's budget for the appropriate financial year.

5.4 Payment of Claim

5.4.1 Payment will be made with payroll unless a significant purchase needs to be reimbursed (see point 3.1.1). A significant purchase needs to follow financial procedures before purchasing.

5.4.2 Claims will be reimbursed in sterling, by direct credit to the Claimant's nominated bank account.

6. Cash Advances

6.1 Whenever possible, accommodation and travel should be pre-booked. However, advances may be made where significant out-of-pocket expenses will be incurred. Advances will not normally exceed £100 and will require the authorisation of the Operations Manager or CEO.

6.2 An advance is not a travel claim or an entitlement; it is simply an advance payment of an estimated claim, which requires to be offset against an actual claim.

6.3 Such advances will be for a round sum not normally exceeding £100, covering the anticipated out of pocket expenses and will be paid in £ sterling by BACS transfer.

6.4 No later than 10 working days after the date the Claimant returns to Allsorts, the advance must be accounted for by submitting an expense claim, from which the advance will be deducted. The balance of the expense claim in excess of the advance will then be reimbursed in line with the timescales for expense claims.

6.5 Where an advance exceeds the corresponding expense claim, the balance of the unspent advance should be returned to Allsorts.

7. Travel

7.1 Travel expenses which relate directly to projects must be included in project budgets, rather than overheads, and employees cannot exceed the agreed amount without approval from their line manager.

7.2 Travel should be by the most economical means of transport consistent with the business objective of the trip.

7.3 Business Travel

7.3.1 Irrespective of the mode of transport, travel expenses may be claimed only where they are incurred on business travel.

7.3.2 Journeys between an employee's home and normal place of work are not regarded as business travel and the costs of these journeys cannot be claimed.

7.3.3 Mileage claims should use the Exchange, Brickrow, Stroud, GL5 1DF as the starting point.

7.3.4 If the Claimant travels to a location that is not the office and is in the opposite direction from the office, they should deduct the home-to-office mileage from the overall claim. If unsure, check with the Operations Manager.

7.3.5 Claimants should, where possible, combine activities on a trip to make the most of the expense.

7.4 Car (privately owned)

7.4.1 The current mileage allowance rate paid by Allsorts is 45p per mile.

7.4.2 All vehicles driven on Allsorts business must be suitably insured for Business use (policies covering use for Social, Domestic and pleasure purposes, or for commuting use may not be sufficient). If in any doubt, drivers should check with their insurers.

7.4.3 It is the driver's responsibility to ensure that the car is roadworthy. Allsorts will not accept liability for any consequences arising from failure to do so.

7.4.4 Authorisers must have seen all of the following documentation before mileage can be paid:

- Insurance certificate (to include business use)
- MOT certificate (if applicable)
- V5 Document (Vehicle Registration Document)
- UK Driving Licence (paper part)

7.4.5 Mileage should reflect the actual mileage driven using the most direct route.

7.4.6 Mileage reimbursement covers fuel, maintenance/repairs, insurance, transportation and operating costs. These will not be reimbursed separately.

Expenses Policy
Updated 16/02/2017

Page 5 of 10

For families who have children with disabilities or additional needs

7.4.7 Full details of the journey, including date, reason for journey, starting points and destinations, should be shown in the appropriate section of the claim.

7.4.8 The use of private cars for long journeys (i.e. over 100 miles for a return journey) is not normally economic. Where reliable and convenient public transport is available, this should be used. Where travel is by private car, for claims in excess of 100 miles per round trip, the Claimant will be restricted to reimbursement the equivalent of a return economy class rail fare.

7.4.9 Exceptions to the rule at 7.4.7 are if

- there are a number of passengers (Allsorts employees), or
- heavy equipment has to be carried, or
- the destination is not well served by public transport or
- there would be a need to make multiple connections because of the remoteness of the destination.

7.4.10 Allsorts will not accept any liability for any injury or damage arising from the use of a Claimant's private motor vehicle, except where such injury or damage is directly attributable to a negligent act or default of Allsorts.

7.5 Motor cycle (privately owned)

7.5.1 The current mileage allowance rate paid by Allsorts is 24p per mile.

7.5.2 Mileage reimbursement covers fuel, maintenance/repairs, insurance, transportation and operating costs. These will not be reimbursed separately.

7.5.3 Full details of the journey, including date, reason for journey, starting points and destinations, should be shown in the claim.

7.5.4 Claimants who use their own private motor cycles for business use must ensure that they hold a valid driving license for the vehicle and are sufficiently insured to permit their vehicle to be used on Allsorts business.

7.5.5 It is the driver's responsibility to ensure that the motor cycle is roadworthy. Allsorts will not accept liability for any consequences arising from failure to do so.

7.6 Bicycle (privately owned)

7.6.1 Should staff wish to use a bicycle for business travel, then an allowance of 20p per mile can be claimed.

7.6.2 Full details of the journey, including date, reason for journey, starting points and destinations, should be shown in the appropriate section of the claim.

For families who have children with disabilities or additional needs

7.6.3 It is the cyclist's responsibility to ensure that the bicycle is roadworthy. Allsorts will not accept liability for any consequences arising from failure to do so.

7.7 Ferry/Bus/Coach/Underground

7.7.1 Ferry, Bus, Coach and Underground costs incurred whilst travelling on Allsorts business can be reimbursed on the submission of supporting receipts.

7.8 Parking Costs

7.8.1 Parking costs incurred whilst travelling on Allsorts business can be reimbursed on the submission of supporting receipts.

7.9 Parking Fines

Allsorts will not reimburse parking or other fines incurred by Claimants whilst on Allsorts business.

7.10 Personal Business Conducted During Period of Travel

7.10.1 Personal expenses, as well as any incremental travel costs incurred for personal business during the course of an Allsorts business trip, are the responsibility of the Claimant. Incremental travel costs include expenses that would not have been incurred on the business portion of the trip, except for the fact that the Claimant conducted personal business at some point during the trip.

7.11 Travel to Courses & Conferences

7.11.1 The cost of providing in-house training courses is normally met by Allsorts. Employees who travel to work-related training are entitled to claim for the cost of their journey.

For families who have children with disabilities or additional needs

7.12 Taxis

7.12.1 Employees may claim reimbursement of the cost of a taxi or private hire vehicle fares (of a standard nature) when it would not be reasonable to take a connecting journey via public transport. Taxis may be used for journeys:

- where no other suitable transport is readily available
- when heavy or bulky equipment is being transported
- where the saving of time is of paramount importance
- where an individual has difficulty because of restricted mobility or other disability
- where public transport is unavailable e.g. either early in the morning or late in the evening or where no service is available.

8. Accommodation

8.1 Hotels

8.1.1 When travelling on Allsorts business it is expected that Claimants should obtain accommodation in a reasonable quality hotel, where personal safety and comfort will be guaranteed. Allsorts will bear the cost of the room, evening meal and breakfast. Where meals are not taken in the hotel separate restaurant receipts should be obtained.

8.1.2 Where accommodation is arranged by course/conference organisers this specified accommodation should be used.

8.2 Hotel Mini-Bar/Movies/Phone

8.2.1 Items of a personal nature such as alcoholic mini-bar drinks, private telephone calls or video/movie hire will not be reimbursed by Allsorts. Where these items are included on a bill the costs should be deducted by the Claimant prior to the submission of the claim for reimbursement.

9. Business Entertainment

9.1 Allsorts recognises that there may be occasions when, for legitimate business reasons, it is appropriate to provide hospitality to external customers or supporters of Allsorts. On these occasions it is expected that the purpose of entertaining is to foster new business, provide a documented benefit to Allsorts or to continue existing business contacts.

9.2 Allsorts will only refund business entertainment costs which are judged to be reasonable.

10. Communication

10.1 Home Internet Costs & Line Rental

10.1.1 In general, Allsorts policy is that payment should not be made for such connections.

10.2 Mobile Telephone Calls

10.2.1 Employees who are required to make business calls using their home telephone or personal mobile phone may claim such costs. Allsorts will not bear the cost of any private calls.

10.2.2 If Claimants are not on a mobile telephone contract, they must attach itemised statements in support of claims for business calls. Business calls must be highlighted on the itemised statements.

10.2.3 If Claimants are on a telephone contract, an estimate of % of business calls versus personal calls needs to be agreed with the Operations Manager. This amount will be included in the claim each month.

10.2.4 The cost of retrieving Voicemails can be reimbursed.

10.2.5 Allsorts will not reimburse Claimants for the purchase of personal mobile/home phone equipment or line rental.

11. Other Expenses

11.1 Conferences and Training Courses

11.1.1 Allsorts provides training courses to enable employees to improve their effectiveness at work. Allsorts organises training courses in-house and the costs of these courses are borne by Allsorts. Where it is necessary to travel to attend such courses, any travel and subsistence expenses incurred may be claimed as business expenses.

11.1.2 Conference and course fees which relate specifically to the individual's area of work may be reimbursed in full.

11.2 Subscriptions to Professional Bodies

11.2.1 Allsorts will not normally bear the cost of personal subscriptions to professional bodies. However, where an individual's membership of a professional body can be demonstrated to result in wider benefit to Allsorts, the CEO may agree to meet the cost of the individual's subscription from Allsorts funds.

Date approved and adopted	November 2016
Last revision date	February 2017
Next due revision date	February 2018
Initial of last staff alteration	NB

For families who have children with disabilities or additional needs

T 07582 378422 E info@allsortsglos.org.uk W www.allsortsglos.org.uk
PO Box 3092 Stroud Gloucestershire GL6 1GN

Registered Charity in England No. 1153484

Expenses Policy
Updated 16/02/2017

Page 10 of 10