Board Member & Volunteer Expenses

1. Background

Abbeyfield The Dales Ltd. (ATD) values volunteering and the significant contribution that Board Members and Volunteers make in enabling us to fulfil our vision to 'make time for older people'.

ATD demonstrates the value volunteers bring to our organisation by ensuring no Volunteer / Trustee is out-of-pocket due to their volunteering, by covering reasonable and relevant expenses incurred whilst carrying out their duties.

2. Objectives

ATD is committed to providing services that enhance the quality of life for older people and developing services that will meet the needs of future generations. This commitment is based on the Mission and Values of ATD. ATD will also comply with all relevant and current legislation.

Through the delivery of this policy, we aim to:
- Provide a definition of reasonable out-of-pocket expenses.
- Ensure Volunteers and Board Members are aware they can claim expenses and how to go about this.
- Set guideline limits on expenditure being claimed; and
- Confirm the administration procedure for reimbursing Volunteer and Board Member expenses.

It is the responsibility of every ATD Board Member and Volunteer to familiarise themselves with and to comply with this policy; where Board Members are unsure about what they may claim for they should refer to the Chief Executive (CE), volunteers should refer to the HR & Volunteer Co-ordinator.

3. Scope

This policy applies to all Board Members and Volunteers who carry out activities on behalf of ATD. This policy covers most of the major areas of such expenditure but will not cover every individual case.

This policy applies to Abbeyfield the Dales Limited and its corporate trustee responsibilities for registered providers Charles Edward Sugden Almhouses, and Frank Crossley's Almshouses, also for the non-registered provider The Pawson Cottage Homes, and its subsidiary Abbeyfield Court Limited.

4. Policy

It is the responsibility of every ATD Board Member and Volunteer to ensure that ATD's funds are spent prudently and give best value for money.

Where bookings of significant cost need to be made in advance of the event date, ATD can arrange and pay for such costs to ensure there are no out-of-pocket expenses incurred. It is appreciated some costs cannot be paid for in advance and will result in an expense claim.

4.1. Definitions of reasonable out-of-pocket volunteer expenses

A reasonable expense is an out-of-pocket expense that is incurred as part of an activity performed on behalf of ATD, and include but are not limited to:

- Travel, including to and from the place of volunteering.
- Meals and refreshments.
- Administration costs such as postage, phone calls and stationery; and
- Materials used for an activity with residents they have purchased; a volunteer must have the prior consent of the HR & Volunteer Co-ordinator.

Reasonable out-of-pocket expenses will be reimbursed on submission of receipts and/or proven mileage. ATD provides a suggested set limit for expenses which can be found in the policy below; these limits are set as a guideline. ATD does not offer a fixed level of payment to Board Members and Volunteers, as this may be regarded as a payment in return for work and would affect the rights of those who volunteer with us.

4.2. Travel - Reimbursable business expenses

The following, though not intended to be an exhaustive list, describes the different modes of transportation and how expenses incurred while using them shall be processed and reimbursed.

4.2.1. Travelling by Private Vehicle

ATD Board Members and Volunteers may claim mileage for travel to and from the ATD property and/or to partake in ATD business (please note in the latter case, volunteers must inform their insurer that they are using their vehicle for volunteering purposes). Mileage is claimed back at current Inland Revenue approved rates as advertised on the Car Mileage Claim form (Appendix 1). The rates are Inland Revenue approved and annually reviewed (April). The current rate, as approved by the Inland Revenue, will be shown on the form.

Associated car parking expenses may be claimed. Parking must be attached to the expense claim form. Fines for inappropriate or illegal parking will not be paid.

4.2.2. Travelling by Motorcycle or Bicycle

The guidance/process for claiming milage when using motorcycles and bicycles is the same as 4.2.1. However, rates per mile are different and there is a separate claim form (Appendix 3).

4.2.3. Travelling by Rail

Sometimes it is more practical and cost effective to travel by rail. Rail tickets should be booked in advance where possible to take advantage of cheaper fares, only standard class fares will be reimbursed.

4.2.4. Travelling by Taxi

Travel by taxi is permissible; examples of when a taxi journey might be justifiable are where:

- There is a physical need.
- No public transport is available.
- It is important to save time.
- There is the need to carry heavy luggage.
- It is necessary to do so with respect to safety e.g., travelling home late at night; and
- Travelling as a group is more cost effective to hire or pay for a single fare.

Where this applies, Board Members and Volunteers may use a taxi and attach relevant receipts to their claim, however, travel by taxi for Volunteers should be approved by the HR & Volunteer Co-ordinator in advance of the journey.

4.2.5. Travelling by air

Air travel can be used where it can be demonstrated that it is the most economical and practical method of travel in standard class only.

Flights should be booked in advance to take advantage of discounted rates.

4.3. Accommodation & Subsistence

Where ATD Board Members stay in a Hotel, or a Bed and Breakfast establishment, on ATD's business, accommodation costs including meals and drinks may be claimed as follows:

- Hotel room – a standard room up to £100 per night.
- Breakfast – generally it is expected that the room rate will include breakfast. Where this is not applicable the actual reasonable cost of breakfast may be claimed as £5 per day; and
- Dinner - Similar to breakfast, reasonable cost of dinner may be claimed as £20 per day. ATD will not refund the cost of alcohol.

4.4. Telephone Calls

ATD will reimburse the cost of essential phone calls incurred while transacting business on its behalf. Where possible, show spend by highlighting relevant calls on a bill in support of the claim.

4.5. Subsistence

ATD Board Members and Volunteers may claim reasonable meal and drinks costs incurred whilst performing activities on ATD's business, where this does not include stays overnight in accommodation as described above.

All costs will only be recoverable with a receipt and where VAT is payable a VAT receipt should be submitted.

4.5.1. Breakfast

Claims for breakfast should only be claimed when it is necessary to leave home at least two hours earlier than usual. ATD honours a breakfast spend of up to £5 each day with relevant receipts.

4.5.2. Lunch

Expenditure on lunch will be reimbursed when the Board Member or Volunteer is traveling on ATD business at the relevant time.

Lunch will be provided free of charge for any volunteer spending the day (over 6 hours) at an ATD property.

4.5.3. Dinner

Generally, claims for dinner will only be reimbursed when a Board Member or Volunteer stays away from home overnight or is not able to return home by a reasonable time to eat dinner. ATD honours a dinner spend of up to £20 each day with relevant receipts. ATD will not refund the cost of alcohol.

4.6. Staying away from Home

Overnight stays are unlikely, but if they are necessary, they must always be agreed in advance by the Chair of Trustees (for Board members) or the HR & Volunteer Co-ordinator (for volunteers).

Expenditure for any costs other than accommodation and meals as above will not be reimbursed unless strictly for business purposes. For example, the following would be reimbursed:

- Business phone-calls.
- Business fax or photocopying costs; and
- Wi-Fi connection for business use.

The following costs would not be reimbursed:

- Mini bar costs.
- Laundry costs.
- TV / Pay per view charge.
- Newspapers; or
- Any other personal costs.

4.7. Meetings & Events

4.7.1. Meetings

Wherever practical meetings should be held on ATD premises to minimise costs.

4.7.2. Events

Where possible, core costs for running events and/or entertaining residents should be paid directly by ATD. In the rare cases this does not happen, spend on events must always be agreed in advance with the Chair of Trustees (for Board members) or the HR & Volunteer Co-ordinator (for volunteers) who are accountable for ensuring any spend is relevant and reasonable.

4.8. Entertainment and Hospitality

4.8.1. External Guests

This will be at the discretion of the Chair of Trustees/CE.

4.8.2. Receipts

When claiming expenses for entertaining external contacts, the names of guests must be on the back of receipts.

5. Finance, Value for Money & Social Value

5.1. Finance

ATD commits to investing financial and personnel resources for reimbursing Board Members and Volunteer expenses and for the management of volunteers.

5.2. Value for Money

We will collect data on numbers of volunteers and estimated volunteering hours gifted in kind.

5.3. Social Value

We see volunteering as a key in growing social capital (alongside physical, economic, cultural and human capital) within our local communities, by providing opportunities for local people to use their skills, knowledge and experience through volunteering. We also look to retain a broad range of Board Member skills to ensure there is a balanced approach to governance and the financial stewardship of ATD.

6. Supported Appendices

Appendix 1: Car Mileage Claim Form
Appendix 2: Car Mileage Claim Form (Regular Users)
Appendix 3: Expenses Claim Form
Appendix 4: Motorcycle/Bicycle Milage Claim Form

7. Linked Policies

Volunteering (V002P)

8. Legislation/Regulation

HMRC published limits covering claiming for business miles and other personal expenses.
https://www.gov.uk/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances/travel-mileage-and-fuel-rates-and-allowances

9. Review

Every 3 years, subject to any regulatory or legislative updates. Milage rates are reviewed annually and updated on the appropriate claim forms.

10. Procedure/Guidance

10.1. Claims

Claims should be made in line with this policy using Expense Claim form (appendix 1). Furthermore, in line with Inland Revenue requirements, car mileage claims are expected on the Car Mileage Claim form (appendix 2).

The claimant must check the detailed expenditure, ensuring it is legitimate, accurate, within these guidelines and fully documented with receipts.

If there are any doubts or queries associated with this process, then the expenses must not be authorised, and advice should be sought from the Financial Controller.

All Board Member and Volunteer expenses will be reimbursed on submission of receipts and/or proven mileage; where VAT is payable a VAT receipt should be submitted.

10.2. Authorisation of Claims

All Board Member expense claims must be authorised by the Chair of Trustees, or CE.

Volunteer claims must be signed by the claimant and authorised by the HR & Volunteer Co-ordinator, and approved by the Financial Controller before passing to the Finance department for processing.

10.3. Timescales

The Finance department will try to reimburse expenditure as soon as possible. They will aim to reimburse expenses within 30 days. Expenses will be paid by BACS directly into the account of the Board Member or Volunteer; please submit bank details at time of claim.

APPENDIX 1: Car Mileage Claim Form

Abbeyfield The Dales

Car Mileage Claim Form

Abbeyfield The Dales

Claimant Details:

Claimant Name:	
Site/Department:	
For Month(s)	

Mileage Details:

Date	Reason for Journey	Start Destination	End Destination	Car Share Y/N	No of add. passengers	Start Mileage	End Mileage	Total Miles
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
							Total Mileage this claim:	0

Mileage Claim Value:

Mileage brought forward from previous claim:					Miles	0
Total mileage to carry forward to next claim:					Miles	0
Miles less than 10,000:	0	£0.55	£0.00	Passenger Allowance	= £	£0.00
Miles more than 10,000:	0	£0.25			= £	£0.00
Total value of this claim:					£	**£0.00**

ALL AUTHORISED CLAIMS NEED TO BE SENT TO FINANCE BY 3RD WORKING DAY OF THE FOLLOWING MONTH, FOR INCLUSION ON THAT MONTH'S PAY.

Signed (Claimant):	0		Date:	00/01/1900
Authorised by:			Date:	

Reviewed by: Stephen Wallace (Business Support Manager) / Philip Birkinshaw (Chief Executive)
Approved by ATD Board: 26/01/2024

APPENDIX 2: Car Mileage Claim Form (Regular Users)

Abbeyfield The Dales

Car Mileage Claim Form (Regular Users)

Abbeyfield The Dales

This form is staff that use their vehicle regularly for work purposes.

Claimant Details:

Claimant Name:	
Site/Department:	
For Month(s)	

Mileage Details:

Date	Reason for Journey	Start Destination	End Destination	Car Share Y/N	No of add. passengers	Start Mileage	End Mileage	**Total Miles**
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
								0
							Total Mileage this claim (18p per mile):	**0**
							Passenger Allowance:	**£0.00**

Mileage Claim Value:

Miles less than 10,000:	Total	£0.00

ALL AUTHORISED CLAIMS NEED TO BE SENT TO PAYROLL BY 3RD WORKING DAY OF THE FOLLOWING MONTH, FOR INCLUSION ON THAT MONTH'S PAY.

Signed (Claimant):		Date:	
Authorised by:		Date:	

APPENDIX 3: Expenses Claim Form

Abbeyfield The Dales

Expenses Claim Form

Claimant Details:

Claimant Name:		Site/Department:		Dept No:	

Claim Details:

Date	Description	Repairs / Maintenance	Travel	Subsistence / food	Printing / Stationery	Amenity Fund	Misc	Total
							Expense Claim Total:	

Claimant Name:		Signature:		Date:	
Name of Bank:		Account No:		Sort Code:	
Authoriser Name:		Signature:		Date:	

For Office Use Only	Payment method:		Ref:		Date:	

Reviewed by: Stephen Wallace (Business Support Manager) / Philip Birkinshaw (Chief Executive)
Approved by ATD Board: 26/01/2024

APPENDIX 4: Motorcycle/Bicycle Milage Claim Form

Abbeyfield The Dales

Motorcycle/Bicycle Mileage Claim Form

Abbeyfield The Dales

Claimant Details:

Claimant Name:	
Site/Department:	
For Month(s)	

Mileage Details:

Date	Reason for Journey	Start Destination	End Destination	Transport type	£ per mile	Start Mileage	End Mileage	Total (£)
								£0.00
								£0.00
								£0.00
								£0.00
								£0.00
								£0.00
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								£0.00
								£0.00
								£0.00
								£0.00
								£0.00
								£0.00
								£0.00

Mileage Claim Value: £0.00

ALL AUTHORISED CLAIMS NEED TO BE SENT TO FINANCE BY 3RD WORKING DAY OF THE FOLLOWING MONTH, FOR INCLUSION ON THAT MONTH'S PAY.

Signed (Claimant):		Date:	
Authorised by:		Date:	