# Volunteer Expense Policy and Procedure

# Version 1.0

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1. **Introduction**

This policy sets out the basis on which volunteers expenses will be paid.

BACP does not expect volunteers to be out of pocket in respect of work carried out for BACP and encourages all volunteers to submit claims for reasonable expenses incurred whilst carrying out activities on behalf of BACP.

1. **Examples of expenses**

Any reasonable costs that allow volunteers to carry out authorised activities can be classed as legitimate expenses. As long as BACP only pays the volunteer the actual cost or expense, the payment is not taxable. The respective expense rates that BACP will reimburse and have been assessed as reasonable in the Associations opinion are shown in Appendix 1 and 2.

The following are examples of expenses:

* the reasonable cost of travelling to and from BACP meetings, and on BACP business and events. This can include the cost of using public transport, taxi fares, and petrol allowances to the level permitted by HM Revenue & Customs (HMRC) before tax becomes payable.
* the reasonable cost of childcare, or care of other dependants (including any essential care costs) for example, an elderly parent, whilst attending meetings on presentation of invoices from commercial providers;
* the cost of postage and telephone calls on BACP business.
* communication support: translating documents into Braille for a blind volunteer, or into different languages;
* provision of alerting and listening devices, and other special aids for people with hearing impairment;
* the costs of buying training materials and publications relevant to BACP business;
* providing special transport, equipment or facilities for a volunteer with a disability;
* the cost of reasonable overnight accommodation and reasonable refunds for the cost of meals taken while on charity business, attending meetings or other essential events.

Paying reasonable expenses is a good way of ensuring that volunteers participate in running BACP and, more generally, of ensuring that being a volunteer is open to all. Unless by personal choice, no volunteer should be ‘out of pocket’ as a result of carrying out authorised BACP voluntary activities.

1. **Payments that are not legitimate expenses**

Payments which would not be legitimate expenses are those expenses which are excessive, and/or which do not relate to legitimate BACP activities. The following are all examples of payments which are not legitimate expenses or payments:

* payment of hotel accommodation or travel costs for spouses or partners who are not themselves travelling on BACP business;
* payment of private telephone bills for business unrelated to BACP;
* petrol mileage rates above the levels approved by HMRC for claimable expenses.

There are many other examples. Any misuse of Charity assets for private benefit can damage public confidence in BACP. If there is any dispute as to the validity of an expense claim this will in the first instance be referred to the Head of Finance and Central Services. If the matter cannot be resolved it will be escalated to the Deputy Chief Executive Internal Affairs who may refer the matter to the Chief Executive and ultimately the Finance and Policy Committee for decision.

**4. Process for claiming expenses**

All expense claims utilising an expense claim form in respect of BACP activities should be submitted to the Volunteers Manager together with receipts for all costs. Fully itemised VAT receipts must be attached; credit card receipts will not suffice. If in exceptional circumstances a receipt is not available, please ensure that you provide a signed note with an explanation. Expense claims should be made within 14 days and no later than 31 days after the expenditure has been incurred. All expenses for the current financial year should be claimed before 31 March in that year.

**5.**  **Further Information**

* Expense claim forms are available from the the Volunteers Manager, the BACP Intranet or from the BACP Finance Department.
* Reimbursement of business expenses are normally processed weekly. Authorised expense claims received in the Finance Department by close of play on a Monday will normally be processed within that week.
* Payment will be made by bank transfer, providing your account details have been given to the Finance Department, and will be in your bank account two working days after the processing date.
* In the event of overpayment of expenses being identified through error or over claim, then depending on the circumstances this will be deducted from future expense claims or a request for direct reimbursement will be made.

**6. Compliance with legal and contractual obligations**

BACP will abide by all UK legislation relating to Volunteer Expenses Policy and Procedures including but not limited to:

* The Companies Act (2006)
* The Charities Act (2011)
* Statement of Recommended Practice (SORP 2015)

**7. Implementation and Review Schedule**

This policy takes immediate effect and will be reviewed on a biennially basis.

**8. Linked Policies**

BACP are currently using linked Policies that are reviewed on a biennially basis;

**Linked Policy Reference Version Last Review Date**

Anti-Bribery Policy and Procedures ABPP 16 2.0 September 2016

Business Expenses Policy BEPP 17 2.0 June 2017

and Procedures

Financial Responsibilities and ABPP 16 2.0 September 2016 Purchasing Policy and Procedures

Petty Cash Policy and Procedures PCPP 16 3.0 September 2016

**APPENDIX 1**

**Travel**

Wherever possible, rail and air travel should be booked in advance via the Volunteers Manager in order to obtain the lowest fare available.

* Standard class travel by rail is preferable but economy class travel by air or by car is acceptable where this is the most cost effective/time efficient method of travel.
* It is accepted that first class train tickets are occasionally cheaper than the standard class fare. Purchases on these occasions are accepted, but must be genuine and backed up with evidence in the form of a screen print, comparing like for like fares.
* Volunteers are encouraged to make use of any railcard in their possession but BACP cannot reimburse the purchase of such cards.
* Car mileage is paid at the rate of 0.45p per mile. An additional mileage allowance will be paid for carrying BACP employees/Trustees/Volunteers as extra passengers when travelling on BACP business. This will be at a rate of an additional 5p per business mile for each employee or volunteer passenger carried, e.g.
	+ Basic rate = 45p per mile;
	+ One passenger carried = 50p per business mile;
	+ Two passengers carried = 55p per business mile and so forth.

* If volunteers use their own vehicle for any company business and claim mileage via the expenses policy, BACP is legally obliged to ensure that:
* You hold a valid driving licence.
* You have a valid MOT on the vehicle.
* The vehicle is maintained to the manufacturer’s recommendations.
* You have adequate business use insurance cover in place.
* There have been no changes to your eligibility to drive.

By making a claim for mileage on your expenses form you are confirming that the above statements are true and agree to supply the relevant documentation to BACP upon request.

**Travel Related Expenses**

The following travel-related expenses are acceptable and volunteers will be reimbursed for these expenses;

* Baggage (no more than 2 bags) and advanced-seat bookings on air flights
* Parking
* Foreign currency charges
* Visas

**APPENDIX 2**

**Accommodation & Subsistence**

The governing principle is that reasonable judgment is exercised and best available value achieved in relation to accommodation and subsistence expenses.

These limits are set as a maximum of amounts which can be spent and should not be regarded as the amount that has to be spent. Overspends will not be reimbursed.

BACP will reimburse all meals whilst travelling providing the following limits have been adhered to;

* Up to £10 for breakfast, inclusive of VAT.
* Up to £15 for lunch, inclusive of VAT.
* Up to £30 for evening dinner, inclusive of VAT.
* Up to £5 per day for incidental snacks, including drinks and inclusive of VAT.
* Up to £140 per night for accommodation on a room only basis and up to £160 if breakfast is included, inclusive of VAT. It is recognized that hotel rates can fluctuate across locations and spend should be under an ethical principle to achieve best value in order to meet the business need. It is anticipated that accommodation will often be available at less than this rate
* A token gesture of an evening meal, a takeaway or a bottle of wine in lieu of accommodation is accepted as a cost saving measure, for up to two external persons when staying with family or friends, but must follow the principles of this policy.

Beverages and service charges are included in the above limits. However, gratuities may not be re-claimed. Reimbursement of beverages is on the basis of reasonable alcoholic consumption e.g. half bottle of house wine per person.

In order to claim for meals/food you must have met the following conditions:

* Alcohol is only claimable if accompanying a main meal.
* You may claim for breakfast if your journey started before 07:00.
* You may claim for an evening meal if you’re working beyond 19:00 and/or not arriving home until after 20:00. Please note, the evening meal allowance is only claimable en route for those returning home from distant off site working or for those who are staying overnight for business purposes.