

Volunteer expenses policy

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Author: Joanna Bath
Approver: Helen Carter
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Revision history

Revision number	Description	Revised by	Date and time
0	Original document	Joanna Bath	05/12/2017
1	GDPR & reference corrections	Joanna Bath	July 2018
2	Exceptions to the policy	Jack Blake	August 2019

Signature

I hereby confirm that this information is correct

X

Date signed: 18 October 2019 09:06

Context

The CQI greatly appreciates the time and effort of its volunteers, who are vital to its the effective functioning. Volunteers may incur expenses whilst carrying out business on behalf of the CQI, and the CQI will reimburse volunteers for any reasonable expenses wholly, necessarily and exclusively incurred in connection with its business. This policy sets out how, and on what, volunteers can reclaim expenses.

This policy is for CQI volunteers. Please see the Staff Expense Policy where relevant.

Purpose

The CQI will reimburse volunteers for reasonable expenses wholly, necessarily and exclusively incurred in connection with its business; volunteers should not be either financially disadvantaged or advantaged because of genuine business expenses.

This policy sets out how, and on what, volunteers can reclaim expenses. We are only able to reimburse costs that have been genuinely incurred on CQI activity and that meet the guidelines given in this policy.

This policy uses the following terminology:

“shall/must” = requirement

“should” = recommendation

“may” = permissible

The term ‘volunteer’ in this policy refers to both members and non-members of the CQI who may be volunteering their time to participate at the CQI’s behest in an event or activity sponsored by the CQI. All such volunteers are covered by this policy unless they are specifically excepted, in their agreement with the CQI, from reimbursement for their expenses.

Any exceptions, for whatever reason there may be, must be agreed by written consent. This must be the Head of Finance and the Department Director the expense relates to.

Policy description

1. Allowable Expenses

Volunteers must consider the time and cost-effectiveness of their chosen methods of travel, accommodation etc when incurring expenditure. The cheapest reasonable options should be used. This means that if there are considerable time inefficiencies in the cheapest options, the most time effective method may be most reasonable. Volunteers should usually book in advance to secure the cheapest rates, but due consideration should always be given on whether to book a flexible rate which allows for cancellation, even if this is a more expensive option.

1.1. Travel - UK

Reasonable costs necessarily spent on travelling in the performance of the duties as a CQI volunteer will be reimbursed, for example, attending events and branch meetings.

The CQI encourages the use of public transport where possible as this is usually the most environmentally friendly method of travel and very often the most cost and time effective method. Any exceptions must be agreed by the Head of Finance and the Department Director the expense relates to.

1.1.1. Public transport

Travel on public transport should be standard class unless the volunteer can provide evidence that the alternative is the cheapest reasonable option. Claims made for non-standard class travel without this additional information will not be reimbursed. To avoid being charged booking fees, the CQI advises using train operators' websites if possible.

Where a volunteer's season ticket already covers the cost of travel, no further claim will be allowed. Where cashless cards (e.g. Oyster cards or contactless payment cards) are used, the volunteer should provide evidence of any additional cost incurred (for example, a copy of their online account statement/journey history). Volunteers cannot claim the cost of Oyster card "top ups"; claims must relate to the cost of specific journeys with evidence of the cost having been incurred.

1.1.2. Travel by air

If a flight is under 5 hours, the volunteer must book economy class travel unless evidence can be provided that another class is cheaper. For flights longer than 5 hours, volunteers may book premium economy.

1.1.3. Travel by volunteer's own vehicle

Volunteers may use a private vehicle (car, van, motorbike, cycle), but only if it is cheaper or considerably more time-effective than using public transport for the same journey. The mileage allowance is set by reference to the HM Revenue and Customs (HMRC) rules on AMAPs (Approved Mileage Allowance Payments) – see table in section 7. Mileage claims are subject to the minimum distance of 5 miles each way.

If a volunteer carries any other volunteers in their own vehicle, that volunteer can claim 5p per passenger per mile. The passengers must be volunteers and they must also be undertaking CQI volunteering activities.

Volunteers must provide details of the route taken so that the mileage claim can be verified using an online route planner. If claiming for passengers, you must also include their name and details of the journey they undertook.

The CQI will not pay any fines relating to Road Traffic Act offences, parking infringements or similar. Tolls, road prices and congestion charges which apply equally to all journeys will be reimbursed.

It is the volunteer's responsibility to ensure that their vehicle complies with all relevant legislation before using it for volunteering for the CQI, including having the correct insurance in place. The CQI accepts no liability for loss of, or damage to, vehicles being used whilst volunteering for the CQI.

1.1.4. Taxis

Volunteers may use taxis only when it is strictly necessary (e.g. when it is not possible or is unsafe to take public transport) or is considerably more time-effective. Expense claims for taxi receipts must provide explanation as to why a taxi was necessary.

All taxi journeys must be taken in a licensed taxi (e.g. black cab or minicab). Where possible, the need for such journeys should be agreed in advance by the CQI manager approving the volunteering activity, and this approval included with the expenses claim form.

1.1.5. Vehicle hire

Volunteers may hire a vehicle when it is not possible or is unsafe to take public transport, or if it is a considerably more time-effective option for travel. Expense claims for the cost of car hire must provide an explanation for why vehicle hire was necessary, for example, demonstrating that it was the most cost and/or time-effective option.

1.2. Overnight accommodation - UK

Overnight expenses can only be claimed when it is not reasonable to be expected to make a return journey in the same day, or when this can be shown to be the most cost-effective option in conjunction with all other expenses being incurred for a particular expense claim.

1.2.1. Hotel accommodation

Hotel accommodation should be booked at the best possible rates and on a bed and breakfast basis if available, not exceeding the rates set out in the table in section 7. Any booking in excess of the rates in this policy must be agreed by the Head of Finance or department director prior to booking (via the CQI manager approving the volunteering activity) and will only be approved if it can be demonstrated that cheaper options are not available.

1.2.2. Staying with friends or relatives

A volunteer may choose to stay with friends or family as an alternative to booking other overnight accommodation. In such instances, the volunteer can claim for subsistence in line with section 1.3.1, below. No other items (such as gifts for the host) can be claimed.

1.3. Subsistence

If you have to travel for work you may be able to claim expenses for what you've spent on food or overnight expenses, which is called 'subsistence'. Any exceptions must be agreed by the Head of Finance and the Department Director the expense relate to.

1.3.1. Subsistence – No overnight absence – UK

Volunteers may claim subsistence if they are away from home volunteering for the CQI for a continuous period of more than five hours. The CQI follows guidance from HMRC when setting rates for subsistence payments. This means that the maximum amount you can reclaim will be based on the time you are away, and that reimbursements must only be for meals (food or a combination of food and drink). Subsistence cannot be claimed only for drinks purchases (e.g. tea and coffee during a journey or meeting). The rates you can claim for subsistence are shown in the table in section 7.

Volunteers must have incurred the cost of a meal after starting their journey.

Subsistence for each type of meal (breakfast, lunch, dinner) can only be claimed once. This means that, for example, if breakfast is already included in a train journey or sandwiches are provided at a meeting, subsistence cannot be claimed for these meals even if the volunteer is away from home for longer than five hours that day.

1.3.2. Subsistence - Overnight absence - UK

In addition to overnight accommodation (section 2.2) the CQI will reimburse reasonable out of pocket expenses incurred by volunteers when it is necessary to stay away from home overnight to volunteer for the CQI. This can include the following:

- Breakfast up to £5 (on the day following the overnight stay, if not part of the hotel booking).
- Lunch and dinner up to an overall allowance of £30. The volunteer may incur costs in excess of £30 but may only claim up to £30. Lunch can only be reimbursed if the journey to the overnight destination begins prior to 12pm on the day of the overnight stay, or if the journey finishes after 2pm on the day following the overnight stay.
- Parking costs associated with the overnight stay
- Personal incidental expenses up to a maximum of £5 per night, e.g. newspapers, laundry.

Example:

Day 1 – Alan leaves his home in Oxford at 10am on Monday and travels to Bognor Regis for a series of CQI-related volunteer events over several days, which require him to stay away from home for two nights. He has breakfast before he leaves home, lunch en-route, and dinner at the hotel. He also buys some magazines. Alan may claim up to £30 in total for lunch and dinner as part of his overnight subsistence expense. He may not claim for breakfast. He may claim the £4 he spent on magazines.

Day 2 – Alan works all day and stays a second night at the hotel. He may claim up to £5 for breakfast (as it is not included in his hotel rate), and up to £30 in total for both lunch and dinner. He may also claim the £3.50 he spent on his laundry.

Day 3 – Alan has breakfast at the hotel and returns home at 1.30pm. He may claim up to £5 for breakfast, but not for lunch, dinner, or any additional personal expenses (as he has already claimed twice for personal expenses).

1.4. Overseas travel

The guidance above applies to overseas travel as well as UK travel. However, in some cases, it may be necessary to allow higher limits for accommodation and subsistence costs, subject to approval from the Head of Finance or department director. The intention is that volunteers should be able to obtain accommodation and meals of an equivalent standard to that available to them in the UK.

Expenses should be incurred in local currency wherever possible. Claims must be made in GBP supported with evidence of this amount from a payment card statement, or if paid in cash, the exchange rate of the currency purchased. Itemised receipts of the expense must also be attached to the expense claim as normal. Please refer to the overseas expense table below for reimbursement limits.

When travelling overseas, you may claim daily for one each of breakfast, lunch and dinner on the days spent completely overseas. On days of travel, the guidance and example in section 1.3.2 should be followed.

1.5. Administration charges and cancellation fees

If the CQI makes changes which will affect pre-booked expenditure and a change or cancellation fee is incurred, volunteers may claim this through expenses.

If a volunteer is unable to attend due to a change in their personal circumstances, the CQI will not be liable for any costs they have incurred.

If a volunteer becomes unwell and this prevents them from travelling, they should make every effort to cancel any bookings made to minimise the cost to the CQI. The volunteer may still claim for any costs incurred, but it should be indicated on the claim form that sickness is the reason for the cost.

Volunteers must make reasonable attempts to avoid paying administration fees, booking charges and other similar fees.

1.6. Other expenses

The examples of expenses in this policy are not exhaustive. If there is a genuine need to incur other expenses when volunteering for the CQI, a volunteer may submit a claim for these, giving sufficient detail on the claim form for the type of expense plus receipts or other evidence of expenditure. Such claims will be reviewed by the Head of Finance and will be reimbursed if considered reasonable and in line with HMRC rules.

1.7. Exceptions

Any exceptions to this policy must be agreed in writing by the Head of Finance or department director (via the relevant CQI contact) before the cost is incurred. This authorisation must be included with the expense claim.

2. How to claim expenses

To make a claim, volunteers will need to provide a completed and authorised expense claim form with receipts attached.

2.1. Expense claim forms

Volunteers should use the latest CQI Expense Claim Form, available on the CQI website (<https://www.quality.org/article/volunteer-cqi>). This should be completed with all relevant information about the expense, such as the event it relates to as well as details of the type of cost.

Forms may be submitted in hard copy or soft copy (electronically), accompanied by receipts. If you are submitting the expense form in hard copy, original receipts must be provided. If sending electronically, the expense claim form should either be signed by hand and then scanned and emailed, or the name of the claimant typed onto the form by the claimant and emailed directly to the relevant CQI email address by the claimant. Scanned copied of receipts are acceptable if you are submitting the expense form electronically.

For expenses incurred relating to branch activities, please submit your completed forms and receipts to your branch contact. For other expenses and any expense claims over £300, please submit your completed forms and receipts to your CQI contact. If you are unsure who to submit your claim to, please contact accounts@quality.org.

If any information is missing from the form (e.g. missing receipts), it will be returned with a note detailing what information is still required. This information should be added, and the claim resubmitted to Finance as soon as possible.

2.2. Receipts

The CQI can only reimburse expenses if supported by the original receipt. Claims must be supported by original itemised VAT receipts (in the case of mileage claims you must provide the start and end point for the journey so that this can be verified in by Google Maps, AA Route Planner or similar).

For clarity, payment card reader receipts cannot be accepted in the place of receipts, as they don't provide the necessary information, and mileage claims without details of the route taken will not be approved.

When travelling by train, volunteers should retain the original ticket, as the collection receipt does not provide the necessary evidence for the journey taken (this is likely to require going through a manual gate, so the ticket is not swallowed). Alternatively, if you can book your ticket online, you can provide a copy of the itemised receipt including details of the date and time of the journey and the start and end locations with your claim form.

In exceptional circumstances, where a receipt cannot be obtained, a written explanation must be provided on the expenses claim form, and where possible, any other supporting evidence of the expense incurred provided. Expenses without a valid receipt can only be approved at the discretion of the CEO or Executive Director of Finance and Business Management.

It is the volunteer's responsibility to ensure in advance of incurring costs that a receipt can be obtained. This includes instances where no physical ticket or receipt is provided (e.g. cashless payments). If you are using public transport in London, you should register your Oyster card or contactless payment card with the TfL website so that you can provide a breakdown of the travel and costs incurred with your expenses claim form. Please speak to the Finance team for advice on how to obtain a receipt for expenses claims if you are unsure.

The Finance Team will process claims as soon as possible, within a maximum of 30 days from receipt of your completed expense form. Expenses should be claimed within one month of incurring the expense; later claims may not be processed.

3. Apportionment of costs

There may be instances where costs need to be apportioned because there is an element of personal benefit (e.g. travelling to a CQI event and then visiting friends in the area) or because some of the costs are borne by another organisation, for example, attending an event. Only costs that would have been incurred in volunteering for the CQI can be claimed, and if the costs are shared with another organisation, they must be apportioned appropriately (usually split evenly) and details of this apportionment provided with the CQI expenses claim form. The expense must not be claimed more than once.

4. Help with claiming expenses

For help with completing expense claims, please email accounts@quality.org. Please also see guidance at www.quality.org/branch-resources.

5. Governance

The Executive Director of Finance and Business Management has overall responsibility for this policy. It is the Head of Finance's responsibility to oversee the effective implementation of this policy.


Appendix A: Expenses allowances

The CQI will accept claims for reasonable expenses within these categories and limits:

Expenses allowances and guidance					
Claim type	Allowance			Additional guidance	
Mileage	Type	First 10,000 miles per year	Above 10,000 miles per year	<p>You must provide details of the purpose of the journey and the route taken so that your claim can be checked using online tools such as Google Maps or AA Route Planner.</p> <p>If you carry any passengers who are also undertaking volunteering for the CQI, you may claim 5p extra per mile for the part of the journey they share with you.</p>	
	Cars and vans	45p	25p		
	Motorcycles	24p	24p		
	Bikes	20p	20p		
	Passengers	5p	5p		
Subsistence (UK – not overnight)	Minimum time away		Maximum allowance		<p>One drink per person may be claimed with each meal allowance. An alcoholic drink is only allowed in claims for an evening meal.</p> <p>See 1.3.1 for guidance on when breakfast and late evening meals may be claimed</p>
	5 hours		£5		
	10 hours		£10		
	15 hours		£25		
	Breakfast rate		£5		
	Late evening meal rate		£10		
Subsistence (UK – overnight)	Meal		Maximum allowance		<p>Breakfast may only be claimed as subsistence if not included in the hotel booking.</p> <p>One drink per person may be claimed with each meal allowance. An alcoholic drink is only allowed in claims for an evening meal.</p>
	Breakfast		£5		
	Lunch & dinner in total		£30		

	Meal	Maximum amount of meal allowance	
Subsistence (Overseas)	Breakfast	£5	Breakfast may only be claimed as subsistence if not included in the hotel booking. One drink per person may be claimed with each meal allowance. An alcoholic drink is only allowed in claims for an evening meal.
	Lunch	£10	
	Dinner	£25	
Overnight accommodation (London)	Standard single room up to £125 (including breakfast & VAT) for single occupancy.		
Overnight accommodation (elsewhere in UK and overseas)	Standard single room up to £100 (including breakfast & VAT) for single occupancy.		
Telephone calls for volunteering for the CQI	Actual call costs.		You must provide an itemised bill showing the calls made. You may only claim for call costs, not line rental or similar.

Appendix B: Volunteer Expense Claim Form example

Volunteer Expense Claim Form							
Name:		Bank account details (when new volunteer or staff)					
Alan Brown		Acc name:	Mr Alan Brown				
		Acc number:	xxxxxxx				
		Acc sort code:	xx-xx-xx				
Address & Email Address:							
25 Somewhere Ave, AB1 2CD. Alan@something.com							
Date	Meeting	Expense type	Details	Net £	VAT £	Gross £	Nominal Ledger Code (for internal use)
09/10/20XX	Branch expenses	Travel - mileage (45p)	Mileage - Travel for branch meeting. From Northwood to Cambridge return. (123.2 miles return x 45p per mile = £55.44)	55.44		55.44	
11/10/20XX	Branch expenses	Travel - mileage (45p)	Mileage with passenger - Travel to Cardiff for branch roadshow with passenger (John Smith). From Northwood to Cardiff return. (324 miles x (45p + 5p)) =	162.00		162.00	
17/10/20XX	Advisory council expenses	Other	Accommodation - for Branch AC meeting	71.20	17.80	89.00	
20/10/20XX	Branch expenses	Taxi	Taxi from Branch meeting (venue name) to Northwood (finished after 10.30pm) - See journey receipt attached	20.00		20.00	
21/10/20XX	Branch expenses	Meals	Subsistence (Lunch) - Away for 6 hours on CQI business & lunch not provided in meeting.	3.60	0.89	4.49	
				Total	£	0.00	
Please sign below in accordance with the Expenses policy <i>I declare that this claim is accurate and incurred and the business of the charity.</i>							
Signed by:		<input type="text"/>		Date:	<input type="text"/>	Journal No:	<input type="text"/>
						Period:	<input type="text"/>
Approved by:		<input type="text"/>		Date:	<input type="text"/>	Paid:	<input type="text"/>
						Paid by:	<input type="text"/>

Measurement of policy effectiveness

This policy will be considered effective if it successfully meets stakeholder requirements, primarily:

Volunteers claiming expenses - the policy effectiveness will be measured by whether it provides the necessary guidance to volunteers, and the amount of clarification required on its content. Feedback will be sought on the clarity and comprehensiveness of the policy.

Regulators – the policy must be compliant with HMRC rules. This will be reviewed by the CQI’s financial auditors and legal advisors.

Training

This policy must be read as part of all new volunteers’ induction to the CQI. Any additional training needs for individuals will be identified by the Finance Team and fed back as deemed necessary.