



130 years of Fun, Faith & Friendship ...

# The Church Lads' and Church Girls' Brigade Expenses Policy

April 2022



## Introduction

1. Employees, Trustees and volunteers of the Church Lads' and Church Girls' Brigade (CLCGB) may claim reimbursement in respect of actual expenditure incurred by them. In the course of a financial year such expenditure is likely to arise from attendance at meetings, training activities, conferences and site visits.
2. Minor purchases may also be reclaimed through expenses but only following prior approval by the Staff & Finance Committee (S&FC).
3. Payments for personal expenditure (e.g. mileage, subsistence etc.) must be made using the CLCGB's Expenses Claim Form, included as appendix A and available from the CLCGB Office Manager.
4. This policy will be reviewed on a regular basis by the S&FC depending on current funding levels within the CLCGB.

## Travel Expenses

### Car Use

5. Reimbursement will be at the rate agreed by the Trustees of the CLCGB:
  - £0.45 per mile for the first 5,000 miles, £0.25 thereafter for all staff, trustees and volunteers.
  - £0.20 per mile for motorbikes.Please note the gift aid option detailed in point 46 of this document. Everyone eligible to claim expenses is encouraged to do so and to donate the full or part back to CLCGB NHQ of which gift aid can then be recovered.
6. Mileage will be calculated according the shortest route to and from the destination, deducting any mileage that would normally be covered travelling to and from the contractual work base (usually CLCGB NHQ) if either undertaken during work hours and on a day normally worked. The shortest route will be taken from online route planning software such as google maps.
7. Wherever practical, it is expected that staff, trustees and volunteers will share car use. An additional 5p per passenger, per mile, may be claimed for transporting colleagues to and from the same venue.
8. Parking costs incurred in the course of CLCGB related travel may be claimed via the expenses system (including parking near the normal place of work where this is in preparation for or after such a journey). However the



usual costs of parking at the normal place of work (i.e. daily commuting) cannot be claimed as a business expense.

### ***Rail and Air***

9. Train or air travel will be reimbursed at the standard class rate regardless of the class of actual travel. Wherever possible these should be booked in advance to secure the lowest priced tickets and bookings must be made through the Office Manager who will arrange for direct payment. However, there are circumstances when this is not possible but this requires prior agreement from the S&FC.

10. All claims must be accompanied by a relevant receipt or ticket.

11. If an employee, trustee or volunteer wishes to travel by first class then the difference between standard class and first class must be paid by the traveller with the balance being recovered through the Expenses Claim Form or if booked by the Officer Manager then paid via bank transfer as a donation. However, if the first class fair is less than the standard class fair plus the maximum meal and subsistence allowance which could have been claimed, but now no longer required due to complementary refreshments then it is permissible to book a first class fair.

### ***Taxis***

12. Taxis may be used for

- Trips to and from rail stations and airports where this is cheaper than overnight parking,
- Short journeys (less than 20 miles) if there is no easier and cheaper method of transport readily available, or
- Where, at the S&FC's discretion, there are potential risks to your personal safety (to be approved in advance).

### ***Taxis for late working***

13. Where you are required to work late, provided you have the agreement from the S&FC, the CLCGB will allow you to claim the cost of a taxi home.

14. Reimbursement of the costs of taxis for this purpose is tax-free provided that these occasions are not regular i.e. the number of journeys in one tax year does not exceed 50 and by the time you go home either public transport has ceased or it would not be reasonable in the circumstances to expect you to use it. For this purpose a requirement to work late means working after 21:00 and regular means a predictable pattern e.g. every Friday night.



## **Accommodation**

15. Wherever possible accommodation for CLCGB trips, courses and conferences should be booked through the Office Manager to ensure that they are paid directly by the CLCGB, securing the best price possible. However, there are circumstances where this is not possible and authorisation must be obtained from the S&FC beforehand.

## **Hotels and Guesthouses**

16. All hotels and guesthouses must be booked through the Office Manager who will arrange the cost of the hotel and evening meal allowance to be charged back to the CLCGB.
17. Please take note of the hotel cancellation policy to avoid unrecoverable costs.

## **Staying with Friends, Relatives or on site at NHQ**

18. When staying in a private residence with family or friends or onsite at NHQ you can claim a reimbursement for expenses incurred in lieu of overnight hotel accommodation. You will be reimbursed for actual and reasonable expenses incurred to extend appreciation to friends/relatives for their hospitality and/or out of pocket expenses, at a rate of £25 per night unreceipted. When claiming this allowance you are unable to claim for an evening meal or breakfast allowance in addition to this.

## **Meal and Refreshment Allowances**

19. You should claim the actual, reasonable cost of food and drink, which must be supported by receipts (VAT receipts if possible). The amounts indicated are the maximum that should be claimed, not the recommended expenditure.
20. If you require breakfast and/or evening meal to be included with an overnight accommodation, please arrange this via the Office Manager, prior to your trip. This will then ensure that the best value 'inclusive rate'. N.B. If an 'inclusive rate' cannot be secured, a receipted breakfast/evening meal, either within the hotel, or at a neighbouring establishment, will be reimbursed.
21. Tips and gratuities cannot be claimed back from CLCGB NHQ.



## **Breakfast**

22. If your journey has to commence before 06:00, or your hotel does not include breakfast as part of the accommodation package, you will be able to claim back the exact cost of purchasing a breakfast.

23. The maximum amount that can be reclaimed is:

- Inside the M25 £12.00
- Outside the M25 £10.00

## **Reimbursement of Alcoholic Drinks**

24. The cost of alcoholic drinks consumed will not be reimbursed.

## **Lunch**

25. The cost of lunch is an employee's own personal responsibility. The only exception is if your journey has to commence before 06:00, and either no breakfast has been claimed or a part claim has been made, then lunch can be claimed at the same rate of the breakfast allowance detailed in section 23 or the remainder of your total allowance (note you can claim for breakfast and lunch, up to the maximum of one allowance).

## **Working Lunches**

26. A buffet that is provided to allow a meeting to continue over what would otherwise be the normal lunch break is an allowable expense. The overall expenditure must not exceed £10 per participant and must be pre-authorised by the S&FC.

## **Refreshments en Route**

27. Claims for coffee, tea, cold drinks and light snacks are permitted on route if your journey is likely to last over 2 hours. If you are out of the office, and not able to obtain/be provided with refreshments, you will also be able to claim for coffee, tea, cold drinks and light snacks if it has been around 2 hours since your last meal.

28. The **maximum** amount reclaimable is £6.00 per instance, multiple purchases are allowable in any day subject to the notes above. All claims must be accompanied by a VAT receipt.

## **Evening Meal**

29. If, in doing the requirements of your job, you are required to: -



- Stay overnight; where the cost of the evening meal has not been included in overnight accommodation 'package'
- Work past 21:00 in an exceptional circumstance, or
- Travel home from a business trip that means that you are unlikely to return to your place of residence until after 21:00.

30. Then you will be able to claim for an evening meal up to the limits set out below. Please remember that this is the **maximum** value and you should aim as far as possible to eat well below the limits.

31. The maximum amount that can be reclaimed is:

- Inside the M25 £30.00
- Outside the M25 £25.00

32. The CLCGB will only meet the cost of accommodation required for charity purposes. It will not meet the costs of any extensions to a stay for personal reasons or for additional accommodation provided to a spouse or other family members, unless attendance is required to support a member under the age of 16.

### **Purchase of Minor Equipment or Resources**

33. As a general principle the purchase of equipment and sundries must be effected using the requisition / purchase ordering system and paid for directly by the CLCGB. As such, an Expenses Claim Form must not be used by an individual to reclaim for the costs of such purchases. However, minor items and resources for use by the employee, trustee or volunteer may be approved and claimed through expenses if they are for amounts of less than £20 (e.g. storage boxes, perishable items, expendable items etc.).

34. Before purchasing items on behalf of the CLCGB prior authorisation must be sought from the S&FC. Purchases made on behalf of the CLCGB will be paid through expenses provided they are supported by the relevant receipt(s). If prior approval has not been sought and obtained from the S&FC the CLCGB reserves the right not to reimburse the cost.

### **Miscellaneous Expenses**

#### **Mobile Phone Allowance**

35. The CLCGB offers work mobile phones to key members of the senior staff only. The provision of these will be reviewed annually along with this policy and changes may be made if it is more efficient to provide staff with a mobile phone allowance instead of a dedicated charity phone.



36. For all employees, trustees and volunteers it is permitted to use their mobile devices for work purposes, however this must always be in line with the Social Media and Electronic Communications Policy.
37. In the circumstance that a staff member has not received a dedicated mobile phone and it has been agreed by the S&FC that the member of staff is eligible for a mobile phone allowance, this allowance will be set at £25 per month. This allowance will be paid every month through the payroll and will be grossed up as it is subject to PAYE and NI. The allowance will be a set contribution towards the hardware, line rental, calls, texts and data. No additional payment will be made for calls, texts or data made or received outside the UK or any premium rate calls and/or calls which fall outside of a contracted all-inclusive bundle.

***Telephones Calls and Mobile Phones (for staff not eligible for a mobile phone allowance)***

38. Business calls made from a home telephone by staff may be reimbursed subject to their inclusion on the Expenses Claim Form and the provision of an itemised telephone bill. The CLCGB will not bear the cost of any private calls nor any part of the line or equipment rental.

**Procedure for Claiming**

39. All claims must be submitted within one month of the date the expense was incurred, using the CLCGB's Expenses Claim Form, otherwise claims will be rejected unless there is prior agreement from the S&FC. Forms must be signed and dated prior to submission.
40. Full details of all journeys including the date, reason for the journey, starting point and destination should be shown on the Expenses Claim Form.
41. The claim should be passed to the Office Manager who will seek authorisation from the S&FC.
42. The claim will be paid with wages in the next available payroll run providing that it is submitted no later than the 23<sup>rd</sup> of the month.
43. Expenses claims made by any member of the S&FC cannot be self-authorised or authorised by junior members of staff or paid subcontractors. All expenses claims must be tabled to the staff and finance committee for approval or by two trustees of the S&FC not recovering expenses in that period.



## **Insurance**

44. The CLCGB does not provide insurance cover for staff, trustees or volunteers using their own vehicles. Employees, trustees and volunteers proposing to use their vehicles on CLCGB business are required to confirm in writing to the Office Manager that they have taken out personal car insurance with an appropriate extension to cover use in connection with the CLCGB's business. Please note that to use your vehicle on CLCGB business without the correct extension to cover may result in an invalidation of your insurance cover in the event of an accident.
45. Each employee, trustee and volunteer must ensure that their car is safe and legal to drive.

## **Donations and Gift Aid**

46. Please note that part or all of your expenses claim can be donated back to the CLCGB and gift aided so that tax can also be recovered. These expenses must be first claimed in full from NHQ and paid over to the recipient by BACS transfer. Donations must then be made back to NHQ via Cheque or BACS transfer when gift aid will then be claimed from the HMRC. Please contact the Officer Manager for further details on how to do this.







CLCGB  
Your journey starts here...

Name: \_\_\_\_\_

Vehicle Reg: \_\_\_\_\_

Engine CC: \_\_\_\_\_

If your place of work is your **home** address then please do not complete the home column

**TRAVELLING AND EXPENSES FOR THE MONTH OF:**

1	2	3	4	5	Post Code from:	Post Code to:	6	7	8	9	10
DATE	DESCRIPTION Including journey details for mileage. Attach receipts for expenses in columns 6 - 10	Mileage					Meals & Subsistence	Travel by public transport	Parking	Hotels	Other Business Expenses
		Miles	Home	Claimable							
				0							
				0							
				0							
				0							
				0							
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				0							
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				0							
				0							
		Claimable total		0			£ -	£ -	£ -	£ -	£ -
	Personal calls charge on business mobile phone	DEDUCTION / ADVANCE									

Cumulative total mileage from previous claims in year 0

Cumulative total standard rate mileage claimed in current claim 0

<b>DECLARATION</b>
* The expenses shown have been actually and necessarily incurred by me in the course of my duties.
* The allowance rates and mileage rates claimed comply with current rates.
* (For Motor Claims) I hold a full driving licence and my motor insurance policy covers the use of the vehicle on official business.

Total Columns 6 - 10		£ -
Claimable	0 miles at	0.45 £ -
SUB TOTAL		£ -
ADVANCE PAYMENTS/Deductions		£ -
NET TOTAL CLAIMED		£ -
Signature Employee:		Signature Manager:
Date:		Date: