

## **Suffolk Guild of Ringers**

### **Policy on**

### **Expenses and Reimbursement of Purchases**

Guild members are entitled to be reimbursed for out-of-pocket expenses which they legitimately incur while promoting and supporting the delivery of the Guild's objects.

#### **Waiving Expenses (Donating Expenses as “Gifts-in-Kind”)**

Supporters who generously waive their expenses as “donations” to the Guild inadvertently create some difficulties. If reimbursement of expenses/purchases is not claimed they cannot be entered into the Guild’s accounts to show both the true costs of running the Guild and the generosity of its supporters. Furthermore, the Guild is not able to claim Gift Aid.

**The Guild encourages all those who can legitimately claim reimbursement of their expenses to do so.**

This includes those supporters who are minded to waive or not claim their reimbursement as a personal gift to the Guild. Rather they should claim the reimbursement to which they are entitled and then back-donate it to the Guild, thereby making it eligible for Gift Aid.

#### **Policy**

##### **Scope**

Members are entitled to be reimbursed by the Guild for all travelling and other expenses actually, necessarily, reasonably and incidentally incurred by them in the course of carrying out Guild business, on submission of relevant supporting point-of-sale receipts to the Treasurer.

##### **Authorisation**

Expenses may only be incurred, and goods and/or services purchased on behalf of the Guild for subsequent reimbursement, in respect of activities which are part of the Guild’s agreed programme of charitable activities (*i.e.* by PRIOR agreement).

##### **Submitting Claims for Reimbursement of Expenses & Purchases**

Claims for the reimbursement of expenses and purchases must be accompanied by documentary evidence of the expense (*e.g.* point-of-sale receipt, travel ticket, *etc*) and authorised by the Guild Treasurer or Chairman.

Where such evidence is not available the claimant must provide a written explanation to the Guild Treasurer for approval;

The Guild reserves the right to decline to reimburse expenses for which reasonable documentary evidence has not been provided, or which do not satisfy the test of being actually, necessarily, reasonably and incidentally incurred.

##### **Travel Expenses**

When it is not practical to use public transport (most of the time!), or where more than one member is travelling the same journey, travel by private vehicle (car, motorcycle, etc) is acceptable and a mileage allowance (at a rate agreed from time to time by the GMC) will be paid.

### **Subsistence**

Subsistence costs (*e.g.* for refreshments, meals & hotel accommodation) can only normally be claimed when a member is on authorised Guild business away from his/her normal abode overnight.

### **Telephone Calls**

The Guild will reimburse employees and volunteers for the actual costs of telephone calls made whilst carrying out work for the Guild. This includes calls made on a home or mobile telephone or from a public call box. No reimbursement will be made for the notional cost of calls which incurred no actual cost to the claimant because they were covered by a contract which included an allocation of ‘free’ calls.

### **Other Types of Expenses**

The above examples of expenses claims are illustrative, not definitive.

Expenses not detailed above will only be paid if authorised (in advance whenever possible) by the Guild Treasurer.