



Expenses Policy

1. Purpose and Scope

This policy sets clear rules for claiming and repaying costs incurred by staff, volunteers and trustees when while carrying out activities on behalf of Gamesley Community Group CIO (GCG). It ensures fairness, transparency, proper use of funds, and full compliance with UK law, HMRC rules and CIO regulations.

This policy applies to:

- All employees and sessional workers
- All volunteers taking part in GCG activities
- All trustees and board members

2. Principles

- No one should be left out of pocket due to their role with GCG.
- Costs are only repaid if they are: necessary, reasonable, properly evidenced, and pre-approved.
- Reimbursement only – GCG only repays costs already paid out; advance payments are not allowed unless agreed in writing beforehand.
- Claims must be sent in within 1 calendar month of the cost being incurred. Late claims will not be paid.
- All repayments follow HMRC rules – no payments will be made that create taxable income, employment rights or affect benefit entitlements.
- No claims will be paid for costs already funded by another source.

3. Types of Expenses Covered

a. Travel

- Public Transport: Standard class only. Original receipt, ticket or digital proof of payment required. No first/business class fares.
- Private Car: 55p per mile up to 10,000 miles (current HMRC approved rate). Plus 5p per mile for each additional passenger travelling on official GCG business only. After 10,000 the rate is 25p per mile.
- Parking & Tolls: Reasonable costs only; receipt required. No fines, penalties or congestion charges unless formally agreed in advance for specific GCG needs.
- Taxis: Only allowed if public transport is impractical, unsafe, or travel finishes after 10pm. Written prior approval is mandatory – no approval = no payment.
- Motorcycles: 24p per mile
- Bicycle: 20p per mile.

b. Subsistence (Meals and Refreshments)

- Can only be claimed if you are away from your usual home or base for more than 4 hours for GCG work.
- Maximum amounts payable:
 - Breakfast: £5 (only if you leave home before 7:00 am)
 - Lunch: £7
 - Evening meal: £15 (only if you return home after 7:00 pm)
- Alcohol, tobacco, snacks or extra items outside these limits will not be repaid.

c. Training and Conferences

- Fees, travel and meals will only be repaid if the event and costs are pre-approved in writing by a manager or trustee.
- Costs must be value for money and relevant to GCG's work.

d. Equipment, Materials, and Stationery

- All purchases must be pre-approved in writing and supported by a valid receipt.
- Where possible, GCG will buy items directly instead of repaying individuals.
- Items bought remain the property of GCG and must be returned when no longer needed for work.

e. Volunteer Expenses

- Volunteers may claim:
 - Travel to and from agreed activities
 - Meals or refreshments (only if working over 4 hours)
 - Out-of-pocket costs for agreed tasks (receipt required)
 - No flat-rate payments, honoraria or allowances are permitted – these create employment rights and may affect state benefits.
 - Payments are strictly reimbursement of actual costs only. No payment for time given.

4. Authorisation and Payment Process

- Use only the official **GCG Expense Claim Form**.
- Attach original receipts or clear digital copies (handwritten receipts only accepted from unregistered traders and if authorised in advance).
- Approval rules (no self-approval allowed):
 - Staff / sessional workers: Approved by line manager or project lead
 - Volunteers: Approved by volunteer coordinator or designated staff lead
 - Trustees: Approved by *another trustee* only
- Payments made by bank transfer within 28 days of correct, approved claim being received.

5. Non-Reimbursable Expenses

We will never repay:

- Alcoholic drinks, tobacco or personal treats
- Parking fines, speeding tickets or any penalties
- Clothing or personal items (unless agreed as uniform or protective equipment, and pre-approved)
- First-class, premium or upgraded travel
- Any purchase or cost without prior approval
- Costs already paid or covered by another organisation, grant or person
- Loss of cash, theft or damage to personal items

6. Record Keeping and Audit

- All claim forms, receipts and approvals are stored securely for at least 6 years, meeting HMRC and CIO legal requirements.
- The Treasurer or Finance Officer will check claims regularly to ensure rules are followed.
- Records are available for inspection by authorised people or regulators.

7. Policy Review

This policy will be reviewed annually by the Board of Trustees, and updated if needed to ensure it remains legal, clear and effective.