



# Durham Scout County

[www.durhamscouts.org.uk](http://www.durhamscouts.org.uk)

## Volunteer Expenses Policy

Version 1.01

September 2022

*This policy is designed to cover reimbursement of out-of-pocket expenditure incurred by any member of the county carrying out activities on behalf of the county.*

*The general principle is that no person will obtain a benefit from expenses payments. Expense payments will be a reimbursement of actual costs, which are reasonable and are incurred wholly, exclusively and necessarily for the carrying out of the member role in relation to the task agreed with the county.*

*Note that this policy does not apply to employees of Durham Scout County (see staff handbook).*

1. Volunteers working on behalf of Durham Scout County are entitled to have reasonable expenses which are incurred in the execution of their duties reimbursed by the charity.
2. All expenses should be claimed using the expense claim form available from County office at Moor House (contact [admin@durhamscouts.org.uk](mailto:admin@durhamscouts.org.uk)). Details of the expenses must be included, including
  - a. The role in which they are claiming (for volunteers with multiple roles),
  - b. A brief description of the item or service purchased,
  - c. The amount of the expense.

Expenses should itemised e.g. a journey for a meeting at Gilwell Park should have mileage, parking, train fare and meals itemised separately.

3. Expense forms should be submitted no later than the end of the second month after which they have been incurred e.g. a claim submitted on 30<sup>th</sup> April can only include claims dating back to 1<sup>st</sup> March.
4. Expenses will usually be paid within two weeks of the claim being submitted and paid in to the volunteer's bank account, details of which should be included on the expense form.
5. All expense claims should be substantiated by receipts wherever possible. Receipts should include:
  - a. The date of the expense,
  - b. The amount of the expense (where less than the full amount on a receipt is reimbursable, the reimbursable items should be highlighted),

- c. The VAT registration number of the establishment issuing the receipt (where VAT has been paid).

Where receipts have not been obtained, a comment as to why a receipt is not available should be included on the expense form e.g. "No receipt - parking payment machine not printing receipts"

- 6. All expenses require appropriate approval by either:
  - a. The event / activity organiser (usually the budget holder) e.g. ACC (Events), ACC (Activities) etc. OR
  - b. The County Commissioner, where the event / activity organiser or budget holder is submitting expenses against their own budget.
  - c. The County Chair, for Trustee expenses.

Under no circumstances may a member of the Scout County approve their own expenses.

- 7. Payment of expenses in excess of budgeted amounts will also require approval of one of the following before payment:
  - a. The County Treasurer OR
  - b. The Chair of the Finance Board

Under no circumstances may a member of the Scout County approve their own expenses.

- 8. Durham Scout County reserves the right not to pay expenses for activities which have not been budgeted, which exceed approved budgets or for which other approval has not been given.
- 9. For expenses which have not previously been budgeted, prior approval to incur the expense should be sought from either:
  - a. The County Commissioner OR
  - b. The Chair of the Finance Board

- 10. Volunteers are entitled to claim payment for the following expenses as of right:

- a. Standard class train fares or other public transport fares for out-of-County travel.
- b. Mileage allowance for car/motorcycle journeys at the rates published in the Addendum to this procedure.
- c. The mileage rates are subject to a maximum of 10,000 miles in a tax year. Mileage in excess of this limit is subject to inland revenue approved mileage rates.

Where practical, volunteers should car pool to reduce mileage costs to the County. All volunteers should hold a suitable full driving licence and vehicles should be suitably insured for personal use, (business insurance is not usually required for volunteers, but please check with your insurer)

- d. Meals (excluding alcoholic drinks) incurred when out-of-County, as follows:

- i. Breakfast, if incurred before 7am on day of travel or if associated with overnight accommodation. Up to the amount published in the current Addendum to this procedure.
    - ii. Lunch. Up to the amount published in the current Addendum to this procedure
    - iii. Evening meal, if incurred after 8pm on day of travel or if associated with overnight accommodation. Up to the amount published in the current Addendum to this procedure
  - e. Accommodation, using suitable budget accommodation (e.g. Premier Inn, Travelodge or equivalent). Volunteers are expected to compare costs prior to booking, to obtain the lowest rates, and to also consider the additional costs incurred by traveling to/from a remote location for accommodation.
11. Other expenses not listed above or outside the published rates may be approved by exception e.g. taxi fare to a remote location late at night. Prior approval should be sought from the County Commissioner or Chair of the Finance Board before incurring any expenses not listed above.
12. In order to support the charity, volunteers may choose not to claim expenses.

Where this is the case volunteers may also wish to consider claiming the expenses and then donating an equivalent amount to Durham Scout County. In eligible cases this will allow the Scout County to reclaim Gift Aid on the donation, in which case:

- a. Expenses must be claimed in the normal way, with repayments being made to the volunteer.
- b. A separate donation must then be made to the charity.

In such cases separate audit trails of the expense payment and donation must be maintained.