



## EXPENSES POLICY

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## Contents

<b>1. Introduction</b>	<b>3</b>
<b>2. Purpose</b>	<b>3</b>
<b>3. Scope</b>	<b>3</b>
<b>4. Guidance</b>	<b>3</b>
<b>5. Guidelines on how to claim your expenses</b>	<b>3</b>
<b>6. Approval of Expenses</b>	<b>4</b>
<b>7. Expenses that can be claimed:</b>	<b>4</b>
<b>8. Roles and Responsibilities</b>	<b>7</b>
<b>9. Breach of the Policy</b>	<b>7</b>
<b>10. Training and Infrastructure</b>	<b>7</b>
<b>11. Governance</b>	<b>8</b>
<b>12. Policy Review</b>	<b>8</b>
<b>13. Other Relevant Policies</b>	<b>8</b>
<b>Appendix A – u3a York Expenses Claim Form</b>	<b>9</b>

## **1. Introduction**

This policy governs how and when u3a York will reimburse expenses incurred by Trustees, volunteers & Group Leaders.

The aim of this policy is to:

- a) To outline the principles and rules that u3a York has adopted to determine where it will reimburse expenses
- b) To ensure that all claimants are reimbursed promptly for reasonable expenses incurred
- c) Minimise the risk of u3a York making incorrect or inappropriate payments.

## **2. Purpose**

The purpose of the u3a York Expenses Policy is to ensure that claimants are reimbursed for all reasonable expenses that have been necessarily and exclusively incurred whilst engaged in authorised activity on its behalf.

## **3. Scope**

u3aYork Board of Trustee Meeting and Operational Management meetings are classed as authorised activity. Other activities need prior approval via the appropriate budget holder. Other approvals will require financial approval from the Treasurer. This Policy applies to all claimants:

- a) Trustees
- b) Volunteers
- c) Group Leaders.

## **4. Guidance**

Any activity that is claimed for should be conducted in such a way as to minimise the costs to u3a York, accepting that:

- a) The claimant's health and safety should not be compromised in any way
- b) The overall efficiency and effectiveness of the activity should be considered,
- c) A general test of reasonableness should be applied, including consideration of the comfort and convenience of the claimant
- d) Any claims that are considered unreasonable will be forwarded to the Treasurer for adjudication
- e) The basis of expenses claims will be actual expenditure.

## **5. Guidelines on how to claim your expenses**

- a) u3a York will normally only make reimbursement for actual reasonable expenses necessarily incurred and supported by a VAT receipt (except for except mileage or printing/photocopying costs)
- b) All expense claims must made on the approved claim form (see appendix 1)
- c) Claim forms not completed properly or legibly will not be accepted and will be returned to the claimant for corrective action
- d) All claim forms must be signed by the claimant confirming that the expenditure has been, necessarily and exclusively, incurred in performing authorised duties for u3a York, and must provide a clear explanation of the u3a York business being claimed for

- e) All claim forms must be approved by the Budget Holder and/or the Treasurer;
- f) Expenses claims will be made directly to the claimant's bank account;
- g) Receipts must support all claims;
- h) Claims should be made by the end of the month, in which the claim was incurred;
- i) u3a York will issue payment within fourteen (14) working days via BACS on the receipt of a correct and legible claim form.

## **6. Approval of Expenses**

Expenses must be authorised in advance by the Budget Holder.

The following defines the required authorisation level for expenses:

- i. Board of Trustees: by the Treasurer (or in her/his absence by the Chair)
- ii. Operational Management Team Expenses: by the Treasurer (or in her/his absence by the Chair)
- iii. Other volunteers' expenses: by the Lead Trustee for the area – within their delegated budget – or in their absence the Treasurer
- iv. Group Leader expenses, in relation to the group, by the Group Treasurer – the costs of Group Leader expenses must be covered by their group subscription charges.

## **7. Expenses that can be claimed:**

### a) Travel – General

- i. Wherever practicable the use of audio conferencing, video conferencing and email are preferable to travelling;
- ii. No reimbursement will be made for any part of a journey covered by a claimant's season ticket.

### b) Travel – Rail

- i. Travel should be at the cheapest available fare consistent with the travel requirements, i.e. by using any benefits of advance booking and taking into consideration the balance between a low-cost ticket and a more expensive flexible option;
- ii. It is expected that the use of advance rail tickets will be the norm and that claimants will take advantage of appropriate Railcards;
- iii. Reimbursement will be made on advance tickets if the authorised activity is cancelled or postponed.

### c) Travel – Motor Travel: General

- i. Reasonable car-parking costs while on u3a York business will be reimbursed;
- ii. Necessary road and bridge toll costs will be reimbursed, including the congestion charge where there is a genuine business need to incur it;
- iii. Fines for any motoring offences, including parking tickets, will not be reimbursed.

### d) Travel – Motor Travel: Own Vehicle

- i. The mileage rate for motor vehicles is outlined below
- ii. The mileage claimed must be the actual mileage travelled;
- iii. The claimant must ensure that their vehicle is roadworthy, legally registered, taxed, has a valid MOT certificate, and that they have valid insurance covering business use.

- e) Travel – Motor Travel: Hire Vehicle
- i. Where it can be shown to be cost effective, all hiring and running costs will be reimbursed. The vehicle hired must be appropriate to the circumstances (i.e. number of passengers, luggage carried, and distance travelled);
  - ii. All drivers must hold a valid driving licence;
  - iii. Full collision damage waiver must be arranged at the time of booking.

- f) Travel – Motor Travel: Taxis
- i. Use of taxis should be justified on value for money grounds, but may take account of urgency, baggage, journey times compared to alternatives and relevant health and safety concerns;
  - ii. Tipping should be minimised to the minimum service charge or where culturally expected e.g., in the US.

g) Travel – Air Travel

Air travel will be considered on a case-by-case basis and would only ever be permitted:

- i. Where there are no practical alternatives;
- ii. Where alternatives are more expensive;
- iii. Where the saving in time from using air travel outweighs the additional cost;
- iv. Travel should be via the cheapest available fare consistent with the travel requirements, i.e. by using any benefits of advance booking and taking into consideration the balance between a low-cost ticket and a more expensive flexible option.

h) Overnight Accommodation

Justification of the need for the need for accommodation is required. Reasonable justification will include:

- i. Departure from home or arrival back at home would otherwise be at an unreasonable time i.e., before 7am or after 10pm.
- ii. Consecutive day's attendance at a site where extra daily travelling time would be greater than 60 minutes each way.
- iii. Consecutive day's attendance at a site where the cost of travelling exceeds the cost of an overnight stay.
- iv. Where the performance of duties would be significantly impaired if accommodation were not available.
- v. Where there is a demonstrable health and safety issue.
- vi. Claimants may stay in a 3- or 4-star accommodation according to local availability, claimants are reminded of the need to demonstrate value for money and reasonableness of expenditure when selecting accommodation.
- vii. If a claimant chooses to stay with a friend or relative, rather than in a hotel, then a gift or meal may be given to the host (for a maximum see Appendix A). A receipt for the gift/meal is required.

i) Meals & Subsistence

- i. Round sum subsistence allowances are not paid.
- ii. A receipt must support all claims for meals or subsistence.
- iii. Subsistence can only be claimed if you are working away, on u3a business, and it is not practical for operational reasons for you to return.

- iv. Meals cannot be for food ordered for delivery to your home or purchased elsewhere and consumed at home.
  - v. The cost of breakfast will be reimbursed if:
    - (1) The amount is reasonable.
    - (2) The claimant is away on u3a York business before 7:00am
    - (3) Breakfast is not otherwise available (e.g., included in rate for overnight accommodation)
  - vi. The cost of refreshments at morning break will be reimbursed if.
    - (1) The amount is reasonable.
    - (2) The claimant is away on u3a York Business for more than 3 hours in any one morning; and Refreshments are not otherwise available.
  - vii. The cost of lunch will be reimbursed if:
    - (1) The amount is reasonable.
    - (2) The claimant is away on u3a York Business for more than 6 hours in any one day: and lunch is not otherwise available.
  - viii. The cost of refreshments at afternoon break will be reimbursed if:
    - (1) The cost is reasonable.
    - (2) The claimant is away from home on u3a York business for more than 3 hours in any one afternoon: and Refreshments are not otherwise available.
  - ix. The cost of dinner will be reimbursed if:
    - (1) The cost is reasonable.
    - (2) The claimant is away from home on u3a York business after 8pm; and Dinner is not otherwise available.
- j) Entertaining – Business
- u3a York do not currently do any business entertaining, but if this happened it would be on a case-by-case basis.
- i. Business entertaining is the provision of food and drink to third parties, by office holders, for a clear business purpose.
  - ii. All “Business Entertaining” requires prior approval of the Treasurer or Chair of the u3a York
  - iii. Claims for business entertaining must include details of the third parties being entertained, the organisations they represent and the reason(s) for the entertainment being provided. If more than one volunteer is in receipt of the provision, then their name must be recorded on the claim and a justification for their inclusion also must be noted.
  - iv. The cost of alcohol, if reasonable, may be claimed as part of business entertaining.
- k) Phone calls
- i. Phone calls made during u3a York business must always be made in the most effective way that is available;
  - ii. The cost of calls on privately owned phones/mobiles, made in the course of u3a York business, can only be claimed at the rate at which they are billed by submitting an itemised bill marked showing the business calls or by providing details of the call (date, time and duration) and proof of the tariff applying;
  - iii. Claims without a supporting itemised call record and associated explanation will not be accepted for reimbursement.

l) Printing/Photocopying

- i. All Volunteers can claim reimbursement for the cost of printing/photocopying using their own equipment;
- ii. The printing reimbursement rate is outlined in the allowances and rate table

Note – Group Leaders can also ask the u3a York office to print or photocopy pages. These will be charged to the group accounts at the Printing/Photocopying Rate

m) Allowance and Rates Guide Allowance and Rates Table

Car Mileage Rate	30p per Mile
Motorcycle Mileage Rate	24p per Mile
Bicycle Mileage Rate	20p per Mile
Passenger Rate	5p per passenger per mile
Black and White Printing/Photocopying Rate	5p per A4 Side

n) Claims Procedure

- i. To claim expenses, complete the expenses claim form
- ii. Fill in the form with your details and the expenses to be claimed and either:
  - a) save it, print a copy off, sign it and attach the receipts to the form and send by post to the budget holder;
  - b) save it, print a copy off, sign it and then scan and email it (with the receipts) to the budget holder.
- iv. Budget holders will then forward approved claim forms to the u3a York Treasurer or the relevant Group Treasurer for reimbursement;
- v. Reimbursement in the form of a BACs transfer will be made a.s.a.p. and no longer than 14 days from receipt of the claim by the Treasurer.

## 8. Roles and Responsibilities

Volunteers and Trustees are required to:

- i. Read, understand, and comply with this policy and u3a York's arrangements for paying expenses;
- ii. Avoid any activity that might lead to, or suggest, a breach of this policy;
- iii. Immediately report any concerns to the Treasurer or Chair of u3a York.

## 9. Breach of the Policy

- i. Any breaches of this policy must be reported to the Treasurer or the Chair of the Board of Trustees;
- ii. Any oversights will be dealt with on a case-by-case basis by the Treasurer;
- iii. Consistent breaches of the policy by u3a York volunteers may be managed with recourse to u3a York's Disciplinary Procedures.

## 10. Training and Infrastructure

The Treasurer is responsible for training and infrastructure for the reimbursement of expenses.

**11. Governance**

Members of the Board of Trustees are responsible for ensuring all volunteers are appropriately aware of this policy.

**12. Policy Review**

The Board of Trustees will review this policy, at least every three years, when there is a change in UK law and/or best practice, or when an incident occurs that highlights a need for change – whichever occurs first.

**13. Other Relevant Policies**

u3a York's Termination of Membership in part 10(4) of the Constitution.

## Appendix A – u3a York Expenses Claim Form

u3a YORK - EXPENSES CLAIM FORM					
<b>NB: receipts must be attached. Claims received without the receipts may be refused or payment delayed.</b>					
CLAIMANT'S DETAILS			ACCOUNT DETAILS		
Name:			Account name:		
Membership no:			Sort code:		
Date of Claim:			Account number:		
Date of Expense	Details of Expense	Group (if applicable)	No. of items	Price per item £	TOTAL CLAIMED £
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
<p><b>By submitting this claim form I confirm that these expenses that have been necessarily and exclusively incurred whilst engaged in authorised activity for u3a York and are in accordance with u3a York's Expenses Policy.</b></p>					
<b>For Office use only:</b>					
Checked by:		Date:			
Approved by:		Date:			
Processed by:		Date:			