

Expenses Policy 2015
(Version 2.1 - Revised 15 May 2015)

1. The purpose of this document is to provide volunteers and officers with clear guidance on how to make travel and other expenses claims for activities undertaken on behalf of WBKA.
2. **General Principles**
 - a. Unpaid volunteering should not leave volunteers out of pocket otherwise it can be difficult to involve a diverse range of people. For that reason it is good practice to reimburse a volunteer for the expenses they incur. WBKA recognises that Trustees, Officers and other Volunteers may need to undertake business journeys or attend meetings on behalf of WBKA and that they should be reimbursed for expenditure incurred.
 - b. When acting for, or on behalf of, WBKA people are encouraged to exercise sensible judgement over planning journeys; to share journeys with others wherever practicable and to consider the use of public transport.
 - c. Authorisation for travel and other necessary expenses must be obtained from one of the following Officers of the WBKA (i.e. Chairperson, Vice-Chairperson, General Secretary and Treasurer) before the meeting or event and before bookings are made. The allowable expenses are listed at Appendix B.
 - d. All claims for expenses should be submitted on the form shown at Appendix A. This example shows an officer claiming expenses totalling £49.00. He has decided to make a donation, which will be subject to Gift Aid, to the WBKA of £40. The balance of £9.00 will be paid to the officer via a cheque or BACS payment. The declaration at the foot of the form must be signed by the claimant whenever a Gift Aid donation is made.
 - e. The form must be accompanied by supporting receipts. If the claim is emailed to the Treasurer, scanned copies of receipts, provided they are complete and legible, are acceptable. Original receipts must be retained so that they are available for any subsequent scrutiny.
3. **Travel**
 - a. Travel should be by the most cost-effective means. If there is a cheaper option available, but the cheaper option is not utilised, the expenses claimed must be those for the cheaper option.
 - b. Where journeys are undertaken by train, second class travel should be purchased, unless first class is the cheaper option or if, exceptionally, first class travel has been authorised.
 - c. For the allowable expenses are given in Appendix B.
4. **Other Expenses**
 - a. This will be a reimbursement of expenditure, not an allowance, so receipts must be provided. Costs of office equipment, stationery, and similar items can be claimed and must be supported with receipts. Claims for equipment, including computer or printer consumables, must be agreed prior to entering into a commitment to purchase. Claims for alcoholic beverages will not be accepted.
5. **Payments for Meals**
 - a. This will be a reimbursement of expenditure, not an allowance, so receipts must be provided.
 - b. The maximum meal prices allowed are given in Appendix B.
6. **Overnight Accommodation**
 - a. Overnight stays must be agreed in advance of travel. Bookings should normally be for 3 Star or equivalent accommodation. Where this is not possible, this must be discussed and considered at the time of authorisation and the reason for the booking of higher grade accommodation must be explained.
 - b. The maximum that may be paid for accommodation is given in Appendix B.

7. Postage & Stationery

- a. Postage costs can be allowed without receipts up to a limit of £5.00, in any one claim but must be described in full e.g.:- “Letter to DEFRA enclosing Cost 60p”
- b. The following WBKA Officers may incur expenses for stationery and postage on behalf of WBKA as part of the role they have been appointed to carry out:- General Secretary, Treasurer, Editor, Publicity Officer, Convention Secretary and Examination Secretary. Other appointees may have an occasional cause to incur this type of expense.
- c. The WBKA will reimburse stationery costs to cover paper, ink, photocopying, electricity, et cetera. The current allowance for photocopying is given in Appendix B. The expenses claim must include such information as, number of copies made and the purpose of the copies.

8. Convention Expenses

- a. The Convention sub-committee will allocate beforehand all accommodation to be paid for by the WBKA. Meal and mileage expenses for those personnel considered essential to the set up and running of the Convention are also to be agreed by the sub-committee before the Convention and a list sent to the General Secretary and Treasurer.

9. Examination Expenses

- a. The Learning and Development Committee will agree and minute annually the expenses/fees to be paid by the WBKA to Basic Assessment Assessors and expenses to be paid to Invigilators. The minutes of the meeting that agrees these rates are to be forwarded to the General Secretary. The Examination Secretary shall forward to the Treasurer a list of all the Assessors/Invigilators appointed together with their home addresses and the venue of the assessment/examination.

10. WBKA Meetings

- a. Wherever possible meetings are to be arranged at a venue that minimizes the cost to WBKA of both room hire and travel expenses of those attending. Car sharing is to be encouraged wherever possible.
- b. Council: Mileage will be paid to essential Officers attending the meetings who are not travelling as, or with, Member Association delegates. The essential Officers are defined as Chairperson, Vice-Chairperson, General Secretary, Treasurer, Minute Secretary, Editor and Publicity Officer and the remaining Trustees.
- c. Anyone else wishing to claim mileage expenses incurred in attending a Council Meeting must submit a request to the General Secretary at least 7 days before the meeting for approval by any two of the following WBKA Officers (i.e. Chairperson, Vice-Chairperson, General Secretary and Treasurer).
- d. No other expenses will be paid for attendance at Council Meetings. Member Associations are responsible for any expenses incurred by the delegates that represent them at Council meetings.
- e. Management Committee:- Travel expenses will be paid to all Trustees driving, or travelling by public transport, to a Management Committee meeting. For meetings lasting over 2.5 hours tea and coffee will be provided.
- f. Events Committee: As meetings normally take place before Council Meetings, it is expected that there will be no additional travel expenses to be paid, but other meetings may be required for which travel expenses will be paid.
- g. Learning and Development Committee / Editorial Committee / Finance Committee: Travel expenses will be paid to all nominated attendees driving to a committee meeting or travelling by public transport. For meetings lasting over 2.5 hours tea and coffee will be provided
- h. Nominated Attendees
Learning and Development Committee: Chairperson, Examination Secretary, Other nominated committee members as agreed by WBKA Management Committee

Editorial Committee: WBKA Chairperson, Editor, WBKA General Secretary, WBKA Treasurer.
Finance Committee: WBKA Treasurer, other Trustees as nominated by the Management Committee.

- i. Annual / Special General Meetings: Travel expenses will be paid to all Trustees driving, or travelling by public transport, to any General Meeting.
- j. Other WBKA Meetings: All other meetings, for which expenses are claimed, must be with the prior consent by two of the following Officers of the WBKA Officers (i.e. Chairperson, General Secretary, and Treasurer). No expenses will be paid for ad hoc meetings.
- k. External Meetings
 - i). All representation of WBKA at external meetings that will incur an expenses claim MUST be approved beforehand by any two of the following WBKA Officers (i.e. Chairperson, Vice-Chairperson, General Secretary and Treasurer). The cheapest form of travel should be used. If another organisation is to pay the expenses of the WBKA representative, the expenses incurred are to be claimed direct from the other organisation if possible. Accommodation and meal expenses will only be paid if approved in advance.
 - ii). The Agenda for the meeting is to be sent to the Chairperson and General Secretary beforehand. After the meeting a written report and/or minutes of the meeting are to be forwarded to the same Officers of the WBKA within a fortnight. **No expenses will be paid until the report / minutes have been received.**

Appendix A
Welsh Beekeepers' Association (WBKA)
Registered Charity 509929
Expenses Claim

NAME A B Keeper. Hive House, Honeyville, Beeshire, AB12 3CD
01234 567890 another@beemail.hive

BACS Payment Bank...NatWest, Lampeter **Account Name** ...A B Keeper
Sort Code xx-xx-xx **Account Number** xxxxxxxx

Date	Details of Claim	Receipt	Cost
20 Mar 2015	Council Meeting - Travel to/from Dolgellau with A N Other 100 miles	No	£40.00
22 Mar 2015	1 st class postage - minutes to A N Other	Yes	£1.00
26 Mar 2015	AGM – Travel to/from Llanrhustyd 20 miles	No	£8.00
	Total Amount of Claim		£49.00

Please treat as a Gift Aid Donation to WBKA ...£40.00.....Please Repay £9.00

I certify that the expenses for which I now claim reimbursement, was incurred on the business of WBKA and that such expenses cannot and will not be reimbursed from any other source. I confirm I have paid or will pay an amount of Income Tax and/or Capital Gains Tax for each tax year (6 April to 5 April) that is at least equal to the amount of tax that all the charities or Community Amateur Sports Clubs (CASCs) that I donate to will reclaim on my gifts for that tax year. I understand that other taxes such as VAT and Council Tax do not qualify. I understand the charity will reclaim 28p of tax on every £1 that I gave up to 5 April 2008 and will reclaim 25p of tax on every £1 that I give on or after 6 April 2008

Signature of Claimant

Authorised by Date PaidCheque/BACS

Appendix B

Allowable Expenses

Travel

The mileage allowance for private car travel is £0.40 per mile.

Payments for Meals

The maximum price that may be claimed for meals is,

Breakfast:- up to £10.00 where this is not included in accommodation charge.

Lunch:- up to £10.00

Evening Meals (if not booked with accommodation):- up to £25.00.

Overnight Accommodation

The maximum allowed is:-

Bed & Breakfast or hotel accommodation outside London: £90 per night

Bed & Breakfast or hotel accommodation within London: £140 per night

Postage & Stationery

Postage costs will be reimbursed at cost with invoice

Photocopying costs will be reimbursed at 5p per sheet.

Examination Expenses

Expenses for Assessors/Invigilators as decided by the Learning and Development Committee,

The following are fees for services given, and not expenses, and must be invoiced to the Treasurer,

Fees for Assessors of Basic Assessment candidates as decided by the Learning and Development Committee,