

Cappella Novocastriensis (working name Cappella Newcastle) - "Cappella"

Registered Charity Number 514163

REIMBURSEMENT OF EXPENSES POLICY

Introduction

Cappella Novocastriensis 'Cappella' wants to ensure that trustees and members are not out-of-pocket while also looking to get the best use of limited funds.

HM Revenue & Customs expenses and benefits rules recognise that reimbursement of standard business expenses (such as travel) are not taxable. Cappella's policy is guided by these rules and we do not pay expenses that will give rise to tax or National Insurance.

In order to comply, any amounts claimed must be for actual costs incurred by trustees and members 'wholly, exclusively and necessarily in the performance of Cappella duties', and that adequate records are submitted with each claim.

General rules

- Expenditure incurred by trustees and members of Cappella should be necessary to achieve our goals.
- Each trustee and member is responsible for familiarising themselves with these rules and understanding the limits of their authority, as Cappella may not reimburse any expenses considered unreasonable or outside this guidance.
- All expenses should be itemised, with supporting receipts attached on Cappella's claim form.
- Expenses under £10 that have no supporting receipt may be accepted. Expenses over £10 with no supporting receipt require a signed letter by the trustee or member explaining the purpose of the expense and the reason why a receipt is not provided. Cappella may decline to reimburse an expense claimed with no supporting receipt.
- Expenditure over £10 will normally require prior authorisation by the Treasurer. The choir reserves the right not to re-imburse expenditure over £10 which has not previously been authorised.

Eligible expenses

The specific rules for eligible expenses that may be claimed by trustees and member are listed and described below:

- Public transport fares
- Use of personal vehicles

- Taxis
- Subsistence

Public transport fares

Expenses associated with public transport such as trains, buses and Metro are eligible for expenses claims.

Trustees and members are expected to make use of any special reduced fare arrangements, such as cheap day and period returns, where possible.

Use of personal vehicle

Trustees and members may use their own vehicles for travel on choir business if they wish, at their own risk. Where practicable, trustees and members should travel together to minimise costs. Any trustee or member using his or her vehicle for choir business purposes must have a full UK driving licence, and the vehicle must have an in-date MOT certificate, be fully taxed vehicle and insured for social use. A mileage allowance may be claimed by trustees and members using their own vehicle for choir business travel. Current mileage allowance rates are as follows:

Car or van 45p per mile

Motorcycle 24p per mile

Bicycle 20p per mile

Parking fees, congestion charges and toll charges will be met by Cappella, but not parking fines.

Taxis

The cost of travel by taxi will be reimbursed in the following circumstances:

- There is no reasonable or practical alternative to getting to the destination.
- The trustee or member has been required to stay so early or late, that public transport is not reliably available, or the individual's safety is compromised.
- A 'heavy load' is being transported, which would be unreasonable to carry on public transport.
- The individual has a disability such that public transport is not appropriate.

The reason why the trustee or member has chosen to travel by taxi must be described in the expenses claim form, and a receipt provided showing the date, place of departure and destination.

Subsistence

The reasonable cost of meals purchased while trustee or member is travelling within the UK on Cappella business will be reimbursed by Cappella. Please note that the costs of buying meals for colleagues (other than when both parties are travelling on Cappella business) may not be claimed.

Overnight accommodation

Reasonable costs for overnight accommodation will be reimbursed where it is necessary for Cappella trustee or member to perform their Cappella duties away from their usual location.

As a guideline, accommodation is expected to be a 3* or equivalent.

Making claims

- All claims for travel and subsistence expenses, from trustees and members, must be completed on the appropriate form.
- Claims by members should be authorised by the Hon Treasurer or by the Hon Chair.
- Claims by trustees should be authorised by two other trustees.
- Claims should be submitted monthly or, may be submitted more frequently if the total claim has reached £100.

Date of policy: January 2023

Date for review November 2023

EXPENSES CLAIM FORM

Name	

If you'd like to be paid by BACS, please complete your bank details below.

Bank name	
Name on account	
Sort code	
Account number	

Date of expense	Details	Amount	Receipt attached or explanation if no receipt
Total:			

I confirm that this claim is accurate and that the above expenses have been incurred by me on Cappella Newcastle business

Signature:

Date:

Cappella Novocastriensis ('Cappella') will meet all reasonable expenses incurred by claimants in carrying out on Cappella business. Please give brief details of each expense, giving details of all journeys and attach corresponding receipts. Expenses claimed without receipts may be declined. Travel should normally be by second-class rail, taking advantage of the cheapest fare as far as is possible. If use of a car is necessary, or makes sense with regard to the practicalities of the journey, you may claim at 45p per mile. Taxis may be claimed for (with receipts) in line with expenses policy. Your assistance in keeping Cappella's costs as low as possible is greatly appreciated.

Authorised by:

Signature:

Date: