morearts_logo_3cm.jpg

The Cultural Partnership: more arts.

Charitable Incorporated Organisation No.1154785

|  |  |
| --- | --- |
| P&P No: | P&P/ma015 |
| P&P TITLE: | EXPENSES |
| APPLICABLE TO: | Trustees  Contractors  Volunteers  Contracted Artists |
| BACKGROUND: | As a Charitable Incorporated Organisation, The Cultural Partnership: ‘more arts.’ needs to ensure that any expenses are well-controlled, documented, and kept to a minimum. |
| P&P DETAIL: | 1. Trustees will not normally be reimbursed for expenses, except in cases where they have incurred significant costs when purchasing items required for the operation of the charity – e.g. purchases for operational needs (such as furniture, equipment, stationery etc.) 2. Contractors and Contracted Artists may claim appropriate expenses as part of their invoice process for services provided, where this has been approved in advance by a Trustee. 3. Volunteers may claim for any reasonable minor expenses they may incur whilst performing duties for the charity – e.g. parking, purchase of snacks, soft drinks etc. Any other expenses must be approved in advance by a Trustee. 4. Sometimes Trustees and Volunteers may have to pay a supplier for goods or services where a supplier demands payment before releasing the goods.  In general, for all but minor purchases, suppliers should be encouraged to send an invoice to the Treasurer, for direct settlement, so that Trustees & Volunteers do not carry the burden of paying personally for goods or services purchased on behalf of the Charity.   Most invoices submitted to the Treasurer are paid within a few days and can be paid sooner in exceptional circumstances.  For all items purchased by Trustees or Volunteers on behalf of the charity a receipt must be attached to the claim for reimbursed expenses.  A blank reimbursed expenses claim form is available on DropBox. 5. Trustees and Volunteers who occasionally use their own vehicle in pursuance of charity activities may claim reimbursed expenses of 40p per mile travelled, using the expenses claim form posted on DropBox.  Trustees and Volunteers are responsible for their own vehicle excise duty & insurance and for ensuring that their vehicle is safe.  No claims may be made to the Charity for fuel, insurance or any other vehicle costs.  Mileage claims may be made only for travel necessarily made whilst carrying out work for the Charity.  HMRC guidelines stipulate that mileage may not be claimed for travel from home to ‘the place of work’, which in our context means travel to meetings of the charity. 6. No tax is payable on money reimbursed through an expenses claim but should be declared on a tax return, if required.  Claims for reimbursed expenses should be submitted to the Treasurer, normally within 30 days of incurring the expense and will normally be paid with a few days. |
| TRAINING: | Trustees, Contractors, Volunteers and Contracted Artists will receive a copy of this policy during induction. |
| REVIEW DATE: | As required |
| DATE P&P CREATED/UPDATED: | 21 January 2016 |
| DATE APPROVED BY TRUSTEES | 21 January 2016 |