



TAVISTOCK SWIMMING CLUB

Established 1990

EXPENSES: TRUSTEES AND VOLUNTEERS

1. Trustees and other volunteers are entitled to be reimbursed by TSC for all expenses actually, necessarily, reasonably and incidentally incurred by them in carrying out their duties.
2. What this means.
 - 2.1. "Actually" means that the claimant actually incurred the claimed expenditure.
 - 2.2. "Necessary" means that the charitable activity could not have been undertaken efficiently and effectively without incurring the expenditure.
 - 2.3. "Reasonable" means that the cost of the expense must be commensurate with prudent, value-for-money use of TSC's funds to promote & deliver its charitable purposes. This does NOT mean that the cheapest goods/services must always be purchased. Where the additional benefits to the charitable activity demonstrably outweigh the additional cost of more expensive goods/service they can be chosen in preference to the cheaper alternatives. However, the claimant must always be ready to give a credible justification for their choice if challenged.
 - 2.4. "Incidental" means that the expense(s) must not have been determined by considerations unrelated to the charity activity being promoted/delivered.
3. In no circumstances may any volunteer make a profit from expenses being reimbursed. For example, they cannot claim as expenses a cost which they would have incurred even if they had not been volunteering.
4. Further to para.3 above, a volunteer will not be reimbursed for travel or subsistence expenses in relation to any gala in which a child for whom they have parental responsibility (or an adult for whom they had such responsibility when that adult was a child) is competing unless the expenses are claimed in relation to a wholly different trip to the venue. For example, if the child is competing on

weekend 1 only, and the volunteer returns home after weekend 1 and travels to the venue again on TSC business for weekend 2, expenses will be payable for weekend 2 but not weekend 1.

5. Procedure.

5.1. Claims should be made in writing to the treasurer.

5.2. Claims for the reimbursement of expenses must be accompanied by documentary evidence of the expense (e.g.: point-of-sale receipt, travel ticket, etc). Where such evidence is not available the claimant must provide a written explanation to the treasurer for approval. TSC reserves the right to decline to reimburse expenses for which reasonable documentary evidence has not been provided.

5.3. All expenses claims must be submitted within 30 days of the relevant activity. Expenses may only be claimed later than 30 days with prior approval from the treasurer.

5.4. These procedures apply equally to claims for the reimbursement of goods/services purchased by the claimant on behalf of TSC.

6. All claims submitted for the reimbursement of expenses incurred on TSC activities and/or purchases made on its behalf will be vetted for compliance with charity law and these policies and procedures before being authorised for reimbursement.

7. Claims which are not in the prescribed form, incomplete (e.g. missing required supporting documents), inaccurate or otherwise not compliant with relevant legislation will be returned for correction or rejected.

8. Valid claims will be authorised for reimbursement as soon as is reasonably practical after receipt. Payment will usually be made by BACS transfer directly to the claimant's bank account. Alternatively, in the case of small claims (less than £5), it may instead be made by cash.

9. Travel expenses.

9.1. Public transport should be used wherever possible.

9.2. When it is not practical to use public transport, or where at least two people are making the same journey and sharing a vehicle, travel by private vehicle

is allowed. Expenses shall be reimbursed to those entitled to them on the basis of a mileage allowance at 40p/ mile per vehicle, divided by the number of adults sharing the vehicle.

9.3. Parking costs incurred when on charity business away from the normal place of work will be reimbursed on proof of payment.

9.4. Taxis will not be reimbursed without prior approval.

10. Subsistence costs (e.g. for refreshments, meals & hotel accommodation) can only be claimed when a volunteer is on authorised TSC business away from home for more than four consecutive hours.

Waiver of expenses/ donations

11. Some volunteers effectively make a donation to TSC by choosing not to claim reimbursement of expenses and/or purchases to which they would otherwise be entitled.

12. TSC greatly appreciates the generosity of all who choose to act in this way. However, it is not necessarily in the club's best interests as it causes the real costs of TSC's activities to be under-recorded and, therefore, under-reported (e.g. in the Annual Report & financial statements). This hides the true generosity of TSC's supporters and can hamper the making of effective applications for grants. In addition, the donation made by waiving expenses is not eligible for Gift Aid.

13. Accordingly, TSC encourages all those who can legitimately claim reimbursement of their expenses do so. This includes those supporters who are minded, as a personal donation to TSC, to waive or not to claim their reimbursement. They should instead claim the reimbursement to which they are entitled and then back-donate it to TSC. If done this way, the gift is eligible for gift aid.

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