

Volunteer Expenses Policy

1. Purpose

- 1.1 The purpose of this policy is to set out our rules on the reimbursement of expenses, including travel, accommodation and hospitality.
- 1.2 Expenses are an inevitable incidental to our charitable activities. The aim of this policy is to ensure that:
- the rules relating to expense claims are understandable and fair
 - where expenses need to be incurred, volunteers are not hindered in their ability to carry out work on behalf of the CIOT or ATT and are not personally inconvenienced, and
 - the assets of both charities are safeguarded.

2. Scope

- 2.1 This policy applies to the trustees, directors, Lay Representatives, Lay Public Interest Council Observers and volunteers of the Chartered Institute of Taxation and the Association of Taxation Technicians.

3. Who is responsible for this policy?

- 3.1 The trustees of the Chartered Institute of Taxation and the trustees and directors of the Association of Taxation Technicians have overall responsibility for the effective operation of this policy but have delegated responsibility for overseeing its implementation to the Chief Finance Officer. Suggestions for change should be reported to the Chief Finance Officer.
- 3.2 The Chief Finance Officer has further delegated authority to an 'appropriate person' relating to whether expenses relate to a trustee, director and volunteers volunteering across the CIOT standing committees (and the branches, sub-committees, technical committees and working groups they report to) and ATT steering groups.

Area	Appropriate person
<i>Trustees and directors</i>	
Association of Taxation Technicians	ATT Chief Executive
Chartered Institute of Taxation	CIOT Chief Executive
<i>ATT Volunteers</i>	
All ATT Volunteers	ATT Chief Executive
<i>CIOT Volunteers</i>	
Audit and Risk Committee	Chief Finance Officer
Education Committee	Director of Education
Examination Committee	Director of Education
Equality, Diversity, and Inclusion	Chief Executive Officer
Finance and Operations Committee	Chief Finance Officer

Nominations Committee	Director of Education
Membership and Branches Committee and all branch volunteers	Head of Member Services
Professional Standards Committee	Director of Public Policy
Technical Policy and Oversight Committee	Director of Public Policy

4. Reimbursement of expenses

- 4.1 We will reimburse expenses properly incurred in accordance with this policy. Any attempt to claim expenses in breach of this policy will be rejected.
- 4.2 Any misuse of charity assets for private benefit can damage public confidence. If there is any dispute as to the validity of an expense claim this will be escalated to the relevant Chief Executive Officer who may refer the matter to Officers Group or Leadership Team for decision.
- 4.3 Expenses will only be reimbursed if they are:
- Submitted to the appropriate person on the appropriate claim form
 - Submitted within two months of being incurred
 - Supported by relevant documentation (for example, VAT receipts, tickets, credit or debit card statements), and
 - Authorised in advance (where required).
- 4.4 All allowable expenses detailed in this policy must be supported by a receipt (or, in its absence, other relevant documentation).
- 4.5 Claims not submitted on the appropriate form will not be considered. Any questions regarding the completion of the Expenses Form should be referred to the Finance team using the following email addresses accounts@ciot.org.uk or accounts@att.org.uk.
- 4.6 Claims for expenses submitted in accordance with this policy will be paid into your personal bank/building society account.
- 4.7 Requests for expense advances will be considered by the Chief Finance Officer on a case-by-case basis.
- 4.8 Any questions about the reimbursement of expenses should be made to the appropriate person or the Chief Finance Officer.

Attendance at events

- 4.9 If you are attending an event in your capacity as a volunteer and supporting the event (for example, organising, speaking, chairing, greeting etc.) you will be able to claim under this policy.
- 4.10 If you are attending an event not in your capacity as a volunteer and are not supporting the event you will not be able to claim expenses.

Guests

- 4.11 Normally, when you are invited as a guest to an event you cannot claim expenses under this policy. However, if you are invited to receive an award (for example at the CIOT or ATT President's reception) or invited as a thank you, expenses will only be allowable under this policy if it is stipulated that expenses can be claimed in the invitation.
- 4.12 If you are in doubt about whether expenses are allowable, please contact the appropriate person or the Chief Finance Officer.

Meeting attendance

- 4.13 Reasonable expenses incurred for attendance to in-person CIOT Council and ATT Council meetings, branch committee meetings or any other entity established by either CIOT or ATT Council (for example, standing committees, steering groups, technical committees, subcommittees or working parties etc.) will be allowable under this policy.

5. Travel expenses

- 5.1 We will reimburse the reasonable cost of necessary travel in connection with your volunteering for the charity.
- 5.2 We will not reimburse:
- a. penalty fares
 - b. fines for parking or driving offences
- 5.3 **Rail travel.** Standard class travel should be used for all rail journeys unless exceptional circumstances apply, in which case approval should be sought from the appropriate person before making the booking.
- 5.4 It is understood that rail travel represents an opportunity to work and that standard class travel doesn't always provide the right facilities. For journeys of more than an hour, if a pre-booked first-class train journey is cheaper than an 'anytime standard journey', then first class travel is permitted – in this case, the expense form should make it clear that a first-class fare is being claimed and must include a note of the relevant 'anytime standard journey' fare.
- 5.5 Where a delay occurs in a rail journey, and this gives rise to a claim on the rail company, the following will apply:
- a. If the delay occurs when you are travelling to a meeting (whether at Monck Street or elsewhere), all compensation payments received from the rail company must be repaid to the relevant charity
 - b. The amount of compensation received from the rail company should be recorded on your expenses form (as a credit) and offset against the amount otherwise payable to you. If you have no expenses to claim in the immediate future, you should contact the Finance team to arrange payment to the relevant charity

- c. If the delay occurs when you are travelling back to your home, the compensation payment received from the rail company may be retained by you.
- 5.6 **Taxis.** We do not expect you to take a taxi when public transport is available unless it is cost effective due to a significant saving of journey time or the number of volunteers and staff travelling together. A receipt should be obtained for submission with an expenses claim form.
- 5.7 If Volunteers need to use a taxi for any other reason they should obtain prior approval from the appropriate person. In general, taxis will be approved:
- in exceptional circumstances (e.g. working late after 9pm or travelling with heavy luggage)
 - where there is no easy or safe route to the destination using public transport. For example, where an area is unfamiliar or unsafe, where the journey involves several changes or the final location is not close to train/tube/bus routes
 - where a third party is present (making it inappropriate to use public transport), or
 - where the number of volunteers (including staff) travelling make it economical to travel by taxi rather than public transport.
- 5.8 **Car:** As part of our commitment to reducing our carbon footprint the use of public transport is preferred. However, where it is cost effective or demonstrably more convenient for you to use your car for travel when conducting charity work on a voluntary basis you can claim a mileage allowance. Mileage will be reimbursed at the current HMRC mileage rates, including (where applicable) passenger rates. It is your responsibility to ensure:
- you have insurance for business use and, where appropriate, that the insurance covers business passengers
 - you possess a valid licence to drive
 - you maintain your vehicle in a roadworthy condition and, where appropriate, possess a current MOT certificate, and
 - you service and maintain your vehicle according to the manufacturer's schedule.
- 5.9 The use of hire cars may be permitted in certain circumstances, approval in advance is required from the appropriate person.
- 5.10 **Air travel.** As part of our commitment to reducing our carbon footprint domestic flights within Great Britain will not be reimbursed by the charity unless any alternative method of travel (rail, car etc.) exceeds four hours and the total time to travel by air is less than the alternative. There may also be circumstances (e.g. early meetings) where the only option is travel by air. Economy flights from Great Britain to Northern Ireland and International flights are permitted. All air travel must be authorised in advance by the appropriate person.

- 5.11 A higher class of flight may be approved by the Chief Executive of the CIOT or the Chief Executive of the ATT if the flight length exceeds four hours.
- 5.12 Wherever possible, the cheapest fare for a direct flight to the final destination should be booked.

6. Accommodation and other overnight expenses

- 6.1 If you are required to stay away overnight in the course of your duties you should discuss accommodation arrangements with the appropriate person giving as much advanced notice as possible. Generally, we prefer booking hotels centrally, but should you prefer to book it yourself, it is subject to an upper limit per night of £130. In addition, the following allowances apply:

Allowance	Details	Amount
One Meal Allowance	Where away from both home and permanent workplace for more than 5 hours	Up to a maximum of £10
Two Meal Allowance	Where away from both home and permanent workplace for more than 10 hours	Up to a maximum of £17.50
Three Meal Allowance	Where away from both home and from permanent workplace for more than 13 hours	Up to a maximum of £35

- 6.2 Where volunteers are travelling overseas and the meal allowances above are not realistic, the allowances may be increased provided they are agreed beforehand and authorised by the appropriate person.
- 6.3 On certain occasions, volunteers may need to spend more than £130 per night. This would typically arise where accommodation has been arranged at an event venue and it would be inefficient to be located elsewhere or if alternative arrangement need to be put in place to support a volunteer's disability. In this situation approval should be obtained before making the booking by the appropriate person.

7. Subsistence

- 7.1 We will reimburse your reasonable out-of-pocket subsistence expenses provided they are supported by receipts as follows:

Allowance	Details	Amount
One Meal Allowance	Where away from both home and permanent workplace for more than 5 hours	Up to a maximum of £10.00
Two Meal Allowance	Where away from both home and permanent workplace for more than 10 hours	Up to a maximum of £17.50
Three Meal Allowance	Where away from both home and from permanent workplace for more than 13 hours	Up to a maximum of £35

- 7.2 Please note that these allowances represent the maximum that can be claimed and that all claims must be supported by the appropriate receipts.

8. Entertainment

- 8.1 You may entertain stakeholders (anyone, individual or group that has an interest in the charities activities) only where you have the express permission of the Chief Executive of the CIOT or the ATT. Receipts must be submitted in full with your expenses claim.
- 8.2 You must also ensure that the provision of any such hospitality in the circumstances complies with our Anti-Corruption and Bribery Policy.