

Expenses Policy

Intent

This policy sets out the basis on which Safe Sport International expenses will be paid, and the process for claiming.

Safe Sport International does not expect Trustees, Staff, and Volunteers to be out of pocket in respect to work carried out for the charity and encourages all Trustees, Staff, and Volunteers to submit claims for reasonable expenses incurred whilst carrying out their duties for SSI.

Principles

Underlying this policy is the need for Trustees, Staff, and Volunteers to be conscious of the proper use of charity funds and of maximising value for money in the way they travel and the accommodation used.

Expenses may only be incurred and subsequently reimbursed by the Charity in respect of activities which are part of the Charity's agreed and budgeted programme of charitable activities (i.e. prior agreement with the Chair/COO).

Waiving Expenses

1. Some Trustees, Staff, and Volunteers choose to waive, or not to claim, a reimbursement of expenses and/or purchases to which they would otherwise be entitled.
2. SSI greatly appreciates the generosity of all who choose to act in this way.
3. Where this is the case SSI encourage the submission of a SSI Claims Form indicating their choice not to claim a reimbursement of expenses and/or purchases to which they would otherwise be entitled. This allows SSI to account for the generosity of Trustees, Staff, and Volunteers.
4. Not claiming reimbursement of legitimate expenses/purchases is not necessarily in the best interests of the charity:

- a) It causes the real costs of the Charity's activities (i.e. including those costs which are subsidised by supporters) to be under-recorded and, therefore, under-reported (e.g. in the charity's Annual Report and Financial Statements);
- b) It can undermine effective budgeting if a volunteer who has hitherto not claimed their expenses is unable to continue to do so, or is replaced by someone else who is unwilling to do so;
- c) It hides the true generosity of the charity's supporters, particularly their financial generosity which goes unrecorded and, therefore, unreported;
- d) It means that the effective gift of their expenses is not eligible for supplementation by Gift Aid;
- e) Under-reporting the charity's costs and the generosity of its supporters can hamper the making of effective appeals and applications for further funds for the charity.

Guidance on Making Payments

The Charity Commission has issued guidance on the payment of expenses to charity trustees which will be used to guide decisions: <https://www.gov.uk/government/publications/trustee-expenses-and-payments-cc11>

The Safe Sport International Articles of Association allows the payment of expenses incurred by Trustees on SSI business:

- 6. (2) (a) *A trustee is entitled to be reimbursed from the property of the charity or may pay out of such property reasonable expenses properly incurred by him or her when acting on behalf of the charity.*

Article 7 gives detailed information regarding "Benefits and payments to charity trustees and connected persons," including the general provisions that no trustee or connected person may:

- (a) *buy any goods or services from the charity on terms preferential to those applicable to members of the public;*
- (b) *sell goods, services, or any interest in land to the charity;*
- (c) *be employed by, or receive any remuneration from, the charity;*
- (d) *receive any other financial benefit from the charity, unless the payment is permitted by sub-clause (2) of this article, or authorised by the court or the prior written consent of the Charity Commission has been obtained.*

Reimbursement of Expenses and Purchases

1. The general principle is that reimbursement of expenses and purchases will be made in arrears on submission of an approved claims form.
2. In exceptional circumstance advance payments can be made on behalf of a Trustee, Staff member, or Volunteer by SSI direct. For example, travel tickets.
3. Likely claims of over £500 must be approved in advance with the COO.
4. Claims for the reimbursement of expenses or purchases must be submitted on SSI's approved claims form. Ad hoc claims will not be considered.
5. Claims for the reimbursement of expenses or purchases must be accompanied by documentary evidence of the expense (e.g. point-of-sale receipt, travel ticket, etc)
6. All claims submitted for the reimbursement of expenses incurred on charity activities and/or purchases made on behalf of SSI will be vetted for compliance with charity law, taxation law and these policies and procedures before being authorised for reimbursement.
7. Valid claims will be authorised for reimbursement as soon as is reasonably practicable after receipt.

Allowable expenses:

The following items are reimbursable under this policy:

- the reasonable cost of travelling to and from meetings, and on authorised Charity business

- cost of reasonable overnight accommodation and subsistence while on authorised Charity business
- reasonable refunds for the cost of meals taken while on authorised Charity business
- communication support: translating documents into Braille for a blind trustee, or into different languages; provision of alerting and listening devices, and other special aids for people with hearing impairment
- the costs of buying training materials and publications relevant to trusteeship
- providing special transport, equipment, or facilities for a trustee with a disability

This list is not exhaustive.

Disallowable Expenses

The following items are not reimbursable under this policy:

- Parking fine tickets
- Speeding tickets
- Finance charges for personal credit card
- Excess baggage charges
- Expenses for travel incurred by companion/family members
- Expenses related to holiday or non-charity related activities whilst on a charity trip
- Repairs due to accidents in personal vehicles
- Payments to family/friends for childcare
- Non-compulsory insurance cover

This list is not exhaustive.

Related Policies:

- SSI Financial Controls Policy
- SSI Risk Management Policy

Policy Review

This policy will be reviewed annually by the Trustee Board.

Document control:

Date	Version	Nature of change(s)
4 April 2024	DRAFT V.1.1	New document created based on the SSI Articles of Association and Charity Commission Guidance
13 June 2024	V1	Approved by SSI Trustees