

FINAL

The Central Council of Church Bell Ringers

Guidance on claiming expenses – updated November 2019

1. Introduction

The principle in relation to expenses is that as a charity, the Central Council is reliant on the support of its trustees, members and other volunteers, who should neither be out of pocket nor enjoy any financial gain when working voluntarily on Council activities.

Expense claims must not involve any element of personal benefit to the recipient and no element of loss of earnings, or payment for voluntary time, may be claimed.

Claimants should be able to satisfy themselves that they could justify to others any claim they make for payment of expenses, if challenged.

The Council has a responsibility to ensure that payment of expenses is properly authorised and represents ‘value for money’.

It is important that potential claimants are able to claim for their expenses if they so choose. Potential claimants should not be out of pocket because of their volunteering efforts on behalf of the Council.

2. Those not wishing to claim

Traditionally some have chosen not to claim.

The Council must physically pay the expenses, should they be claimed. The claimant is then free to keep the money or pay part or all of it back to the Council as a Gift Aid payment if they so wish. If they give all of the expenses paid to the Council, they are not returning the expenses but making a payment of an equivalent amount.

This would help give a truer picture of the running costs of the Council and the level of donations/ support received.

The Gift Aid scheme is only applicable to UK taxpayers.

3. Criteria for Paying Expenses

Accordingly, the Treasurer will meet claims for expenses on relevant activities from those working on Council related business, subject to the following criteria:

- a) The Workgroup Lead should include the amount expected to be claimed on workgroup expenses in their estimate of workgroup expenditure for the following year provided to the Treasurer in October. The total forecast expenditure will then be reviewed and formally approved by the Executive at the November meeting. Potential expenses outside of previous estimates or workgroup activities should be reviewed in advance by the Treasurer before being incurred.
- b) Travel by train in connection with Council related activity should normally claim standard class travel and should take full advantage of the various economies available by travelling off-peak, booking in advance and by using rail cards, if applicable.
- c) Travel by car may be claimed at 25 pence per mile and transport should be shared whenever possible.
- d) Travel by other modes of transport should be able to represent 'value for money'.
- e) An itemised claim, using the CCCBR expenses form (*insert link to form*), (with any vouchers where possible) for expenses should be submitted to the appropriate workgroup leader or appropriate executive member for any expenses not attributable to a workgroup, who will authorise the expenditure and forward to the Treasurer for payment. Claims relating to the Executive can be forwarded directly to the Treasurer. Expense claims and authorisation submitted by email are encouraged, as is electronic payment of claims.
- f) All claims for expenses should be submitted to the Treasurer on a regular basis (monthly / quarterly) and, certainly, within one month of the end of the accounting period, which ends on 31 December, to which they relate. Claims submitted, after this date may be refused.
- g) Only in exceptional circumstances should taxi fares, accommodation or meals need to be claimed.
- h) If at all possible, activities should be undertaken using electronic means (e.g. Skype, telephone, email) to reduce the need to travel and incur related expenditure.
- i) Representative members attending the annual meeting should look to their Guild / Association for possible reimbursement of relevant expenditure and not the Council.

Please note that this guidance is simply to ensure that when expenses are paid they are at consistent rates, transparent and accounted for in a timely manner.

Andy Smith (Treasurer) for the Council Executive
Approved November 2019