

The Chinese Association of Southampton :

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Tel: 023 8023 7576

Registered Charity Office: 135 St Mary's Street Southampton SO14 1NX



## Chinese Association of Southampton EXPENSES POLICY

The Chinese Association of Southampton (CAS) reimburses staff, trustees and volunteers for expenses incurred whilst carrying out business on behalf of CAS. The guidelines are set out below.

### Expenses guidelines

1. The Association will only reimburse the actual cost of allowable business expenses incurred wholly, exclusively and necessarily in the performance of the duties of CAS; therefore the purpose should be in accordance with the goals set out in the CAS constitution.
2. At the beginning of each financial year, the committee will seek to set a budget for key expenditure items that will set out planned levels of spending for example for travel, subsistence and entertaining. Subject to the available reserves and anticipated income received in the year the budget should seek to achieve the goals set out in the CAS constitution.
3. When incurring business expenses claimants are expected to minimise costs without impairing the efficiency of the Association and avoid unnecessary cost.
4. Reimbursement of allowable business expenses will only be made when a claim is submitted on the approved form and is accompanied by all of the corresponding receipts and invoices and, in the case of mileage claims, the relevant claim form fully completed detailing the purpose of the trip.
5. **Any attempt to submit a deliberately false expenses claim will be treated as a serious offence and will be dealt with in accordance with the law.**
6. The expense authorisation board is formed of the CAS bank account signatories, which is set by the CAS constitution.

### Expenses claim policy

#### A. Subsistence

1. When an overnight stay away from home is unavoidable in the course of CAS business, the cost of the accommodation should be agreed beforehand with the authorisation board. Accommodation should be sought only in budget hotels.
2. During an overnight stay, the cost of a lunch or evening meal will be reimbursed up to a limit of £15. If breakfast is not included in the price of the accommodation, this may be reimbursed up to the limit of £10. A flat rate for meals cannot be claimed since this would then be taxable, therefore receipts must be obtained.
3. If it is a viable option to stay overnight in the house of a friend or relative, then a limit of £20 may be claimed in order to buy a small thank you gift or to pay for a meal for the host.
4. Lunch expenses generally will not be reclaimable unless it forms part of hospitality and is agreed in advance.
5. Reimbursement of childcare incurred when required to work outside normal working hours may be claimed subject to prior agreement with the authorisation board. Receipts are required for any childcare paid.

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## **B. Hospitality and meeting costs**

1. Where ever possible meetings should take place within normal office hours and therefore no expenses other than travel to the meeting should be incurred.
2. Paying for meals for guests should be the exception rather than the rule and must be agreed in advance by the authorisation board.
3. Meals occurred during meetings maybe claimed back, with the current level of £15 for lunch or dinner.
4. Room hire may be claimed for provided agreed in advance by the authorisation board. However, wherever possible meetings should be conducted in areas not requiring a charge such as hotel foyers or coffee shops.

## **C. Travel**

1. The lowest cost option should be sought in order to reduce the financial impact to CAS. For example .g. if it is cheaper to use public transport rather than driving a car, then the public transport should be used. However, in the following situations, other options such as driving a car or taking a taxi are recommended:
  - a. carrying files, equipment or luggage, or,
  - b. It is awkward route by public transport, or,
  - c. It is essential, or is otherwise cost effective, to go by driving car/taxi, or,
  - d. Travel late at night (after 8.00pm).
2. First class travel is strictly disallowed.
3. Use off-peak time travel should be sought whenever possible.
4. Where the claimant chooses to use their own car and there is a cheaper acceptable public transport alternative, then the expense claim is limited to the equivalent public transport cost rather than the higher mileage claim.
5. When using a private car to perform CAS business mileage incurred can be reclaimed. The current rate set is 25p/mile for all types of cars. This rate will be reviewed periodically following the guidance set out on the HMRC web page: [http://www.hmrc.gov.uk/cars/advisory\\_fuel\\_current.htm](http://www.hmrc.gov.uk/cars/advisory_fuel_current.htm)
6. Car parking should be for events/meetings related to CAS business. Wherever possible free parking should be used.
7. In general CAS will not reimburse flight travel.

## **D. Claims Procedure**

1. To make an expense claim the relevant form must always be completed, signed and dated by the claimant. Forms are available from the Treasurer.
2. Receipts or other proof of expenditure should always be attached to the claim where applicable. Where receipts are not attached the claim may be rejected.
3. Claims should ideally be submitted monthly.
4. Claims by staff and volunteers should be authorised by a trustee who is aware of the expenses and the reason for their incurrence.
5. Where prior authorisation is required for the expenditure, at least one member of the authorisation board should give their approval ideally in writing by email.
6. Completed expense claim forms should be submitted to the administrative officer for review and authorisation by a member of the authorisation board, before payment is made.
7. All claims will be paid by cheque.
8. The claimant should not sign the cheque payment for their own claim.