

Reimbursement of volunteer expenses

Policy statement

UKMT volunteers (including Trustees, but excluding paid employees) should not be out of pocket as a result of their volunteering for UKMT. Therefore, any reasonable expenses incurred whilst volunteering for UKMT will be reimbursed. However, UKMT, as a registered charity, must consider carefully how its funds are used. The following guidelines have therefore been adopted.

1. General

- 1.1. Expenses are defined as actual expenditure incurred wholly, exclusively and necessarily in connection with authorised duties that a volunteer undertakes on behalf of UKMT.
- 1.2. Claims for the reimbursement of expenses must be made on the relevant UKMT "Claim for reimbursement of expenses" form (which can be found on the UKMT website) duly signed by the volunteer and supported by VAT receipts (where any VAT has been incurred) or other evidence, within three months of the date when the expense was incurred.
- 1.3. Where no VAT receipt is obtained, UKMT may choose to reimburse the net amount of the expenses claim only (i.e. excluding any VAT incurred).
- 1.4. UKMT may request further details of any expenses claim, and may withhold payment where insufficient supporting documents have been provided.

2. Travel

- 2.1. The most economic means of transport should be used, subject to the reasonable needs of the volunteer, including journey time. Rail travel should be standard class, and advantage taken of booking in advance, cheap day and/or reduced fares where available.
- 2.2. Air travel should be economy class, with discounts wherever possible.
- 2.3. In cases where travel by car, van, motorcycle or bicycle is necessary, the HM Revenue & Customs tax-free approved mileage rate will be paid. (Currently 45/24/20p per mile for the first 10,000 miles in a financial year and 25/24/20p per mile thereafter, for cars and vans/motorcycles/bicycles respectively.)

3. Accommodation and subsistence

- 3.1. Accommodation should be booked via the UKMT office, unless otherwise agreed by them. For meetings of more than five hours' duration, unless food is provided, a reasonable claim for a meal will be allowed. If the greater part of the day is taken up with UKMT business then UKMT will normally pay for at least one main meal of modest cost typically up to £15, but not usually exceeding £30.

4. Gratuities

- 4.1. Some gratuities may be unavoidable, e.g. taxis and restaurants, in which case they will be paid as expenses. Gratuities should not be added to larger bills, e.g. for accommodation at hotels or business centres.

5. Payment

- 5.1. UKMT aims to process claims within one week of receipt of this form. Please allow time for posting of cheques and funds to clear into the bank.

6. Honoraria/ex-gratia payments

- 6.1. For the avoidance of doubt, honoraria and ex-gratia payments are **not** expenses. Where these are available (e.g. for Marking Weekends), they should be claimed using the expenses form detailed in section 1b above, and can **only** be claimed by volunteers who are **not** Trustees (as if claimed by Trustees, they are considered earnings by HM Revenue & Customs).