UDCLT UPPER DALES COMMUNITY LAND TRUST	**EXPENSES REIMBURSEMENT POLICY**
Context	The Upper Dales Community Land Trust (UDCLT) is a registered charity and its mission is to provide affordable, sustainable housing for people born, living or working in the Upper Dales, thus protecting our unique community, history and legacy.

Definitions	These definitions explain the terminology applying to expenses and purchases in this policy. **'Board'** means the Board of the UDCLT made up of a number of Trustees. **'Agreed by the Board'** usually means agreed and recorded at a meeting of the Board. In exceptional circumstances this could be agreed (and recorded) outside the Board meeting by a majority of the Trustees. **'Actually'** means that expense/purchase was incurred *eg:* the bus fare for a journey cannot be claimed if the claimant had decided to leave earlier and walk the journey instead; **'Necessary'** means that the charitable activity could not have been undertaken efficiently and effectively without incurring the expenditure; **'Reasonable'** means that the cost of the expense must be commensurate with prudent, value-for-money use of the UDCLT's funds to promote & deliver its charitable purposes. Where the additional benefits being promoted/delivered outweigh the additional cost of more expensive goods/ service they can be chosen in preference to cheaper alternatives. The claimant must be able to justify the expense or purchase and usually this will be agreed by the Board beforehand. **'Incidental'** means that the expense(s) must not have been determined by considerations unrelated to the charity activity being promoted / delivered. Eg the venue was chosen because it was close to a friend.
Purpose	This policy details the processes for Trustees and Volunteers to claim legitimate expenses as a result of their voluntary work promoting and supporting the delivery of the UDCLT objectives.
Application	This policy applies to all Trustees and Volunteers. It relates to any expense incurred, or purchase made, on behalf of the
Review	By the Board of Trustees three yearly or earlier if required.
Start date	**1st December 2024**

Policy	**1. General** Any expenses should be actually, necessarily, reasonably and incidentally incurred for the support or delivery of the UDCLT aims, and submitted on a claim form with relevant supporting receipts. Mileage will be paid at the .45p HMRC rate (2024) and should be in line with Google map distances. **2. Authorisation** In most cases expenses/purchases will be pre-agreed by the Board of Trustees. In an emergency, one of the bank signatories can authorise an expense/purchase but the details of this should then be reported at the subsequent Board meeting, and if considered legitimate, agreed in retrospect. **3. Gifts in Kind (Waived or Unclaimed Expenses/ Purchases)** Some Trustees and Volunteers may choose to donate their expenses to the UDCLT. The UDCLT appreciates the generosity of this. To keep this as simple as possible, the Treasurer will keep a separate record of expenses, including those not claimed, so that the charity has an accurate record of their on-going costs. The expenses record will be included separately in the Annual Report and Financial Statement. Individuals wishing to donate their expenses/purchase should send a simple email to the Treasurer, headed 'Unclaimed Expenses' and detailing what they have donated e.g. 20 miles @ 0.45p = £9.00 It will not be possible to claim Gift Aid on that donation unless the expense is reimbursed (via the claim form) and and then donated back to the UDCLT. **3. Submitting a claim for Expenses & Purchases** Claims for the period [illegible]

Agreed on:	19th November 2024
Any comments	
Date of next	**1st November 2027**

UDCLT Expenses Reimbursement Claim form				
Name:	**Email:**			**Mobile number:**
Bank account details [first claim only]	**Account number:**			**Sort code:**
Type of expense (please highlight)	Travel/ parking	Subsistence	Purchase	Mileage paid at HMRC rate: 0.45p per mile.
Date:	**Details:** [insert e.g. where to and from, type of transport/purchase]			**Amount:**
Explanation if no receipt:				
Approved at Board meeting/by treasurer:	[insert date]			If not at Board meeting, by whom?
Agreed by Treasurer: [insert name]	Signature:			Date:

Paid into Bank: [insert date]	Account name:	Sort code:
Account number:		
Comments:		