



Royal Patron, HRH The Prince of Wales, Duke of Cornwall
President, Lord Lieutenant of Cornwall, Colonel E T Bolitho OBE
Chairman, Lt Col Richard Trant

Staff Expenses Policy Dated: May 2021

It is the Trust's policy to reimburse all reasonable expenses incurred in carrying out the Trust's business. As a charity, it is the Trust's duty to minimise expenditure that is not directly charitable. Staff and volunteers are expected to keep expenses incurred to a minimum and record, explain and justify such expenses properly.

What are expenses?

Expenses are refunds by the Trust of legitimate payments that an employee has had to meet personally in order to carry out his or her duties. Expense claims should normally be supported by bills or receipts.

Reimbursable expenses are generally those actually incurred by an individual in the course of Trust business in excess of the costs incurred in a normal working day at your normal place of work and not the acquisition of goods normally purchased through Trust suppliers. Telephones, stationery, electrical goods, IT equipment, workwear etc should not be purchased through the reimbursement of expenses procedures unless pre-authorised. Expenses not directly attributed to the Trust's business (e.g. speeding and parking fines, penalty fares) will not be reimbursed.

The types of expenditure normally reimbursed are business travel, parking and, exceptionally, purchase of supplies and sundries or entertaining may be reimbursed.

Examples of allowable expenses include:

- Reasonable expenditure incurred while carrying out work for the Trust
 - Travel expenses incurred while on Trust business e.g. travel to meetings or sites
 - Reasonable refunds for the cost of meals taken while on Trust business
 - The cost of postage, stationery and telephone calls on Trust business

What payments would not be legitimate employee expenses?

Expenses which are excessive, and/or which do not relate to legitimate trustee activities.

- Payment of hotel accommodation or travel costs for spouses or partners who are not themselves travelling on Trust business
- Payment of private telephone bills for business unrelated to the charity
- Payment of private medical insurance
- Petrol mileage rates above the levels approved by HMRC for claimable expenses
- Expenses not directly attributed to the Trust's business (e.g. speeding and parking fines, penalty fares)

Procedure for claiming expenses

It is not anticipated that staff will incur significant expenses. Stationery and supplies are ordered centrally following the Trust's financial authorities. Any requirements for training, payment of subscriptions to publications or purchase of equipment should be discussed with the Administrator before orders are placed.

Travel expenses should be claimed minus usual home to office mileage.

It is accepted that sundry costs do occur and in these instances the following procedure should be followed:

- Expenses incurred over £100 must be pre-authorised by the CEO
- An Expenses form must be completed and signed (attached as Appendix 1)
- Relevant proof of purchase, receipts or invoices must be attached to the expenses form
- Completed forms to be forwarded to the CEO for authorisation and payment by cheque or BACS transfer

Policy written by:	Cathy Woolcock
Approved by:	Council of Management
Approval date:	13 th May 2021
Review date:	May 2023
Informed by:	Charity Commission guidance

Appendix 1

Cornwall Heritage Trust Trustee/ Staff Travel & Expenses claim form

Date	Nature of Cost	Details of Cost/location	Car Mileage (if applicable)	Amounts Claimed			
				Travel costs @40p mileage rate	Other travel/ subsistence costs	Other expenses	Total
Sub Totals							
CLAIM TOTAL							

Note – Supporting vouchers should be submitted for expenses claimed

I certify that I incurred the above expenses in pursuance of my duties as an Employee/ Trustee (*delete as appropriate*) of Cornwall Heritage Trust and hereby seek re-imburement:

Signature Date

Full Name

Requested Payment method : BACs / Cheque (*delete as appropriate*)

Office Check :

Date received

Date examined/ passed for payment

.....
Initials/ date

Date Paid

