

	<h1 style="color: green;">The National Vegetable Society</h1> <h2 style="color: green;">Registered Charity 1088979</h2>	
Policy		
Title National Vegetable Society Policy for Control of Expenses		
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As a charity the NVS relies primarily on the money it generates through membership fees. Exhibition Judges and other Volunteers, such as Show Managers, Stewards, and those supporting promotional events, are critical to the successful running of NVS events. Their contribution is very important to the NVS and is greatly valued.

Volunteers are not paid for their time and should not be out of pocket. However neither should they enjoy any financial gain when working on NVS events. A Volunteer can be reimbursed for reasonable out-of-pocket expenses free of tax as long the expenses are necessary for volunteering or are incurred as a part of volunteering work (e.g. postage, phone calls, stationery).

The NVS has a responsibility to ensure that Volunteers' expenses for travel and subsistence are incurred correctly and are controlled. In order to comply with good practice guidelines from the Charity Commission and the National Council of Voluntary Organisations, and with HMRC advice and guidance relating to the payment of expenses, the NVS has adopted the following policy.

1. Administration

1.1 The purpose of this Policy is to ensure that:

- adequate cost controls are in place;
- travel and other expenditures are appropriate, and
- a uniform and consistent approach is applied for the timely reimbursement of authorised expenses incurred by Volunteers.

1.2 It is the policy of the NVS to only reimburse reasonable and necessary expenses actually incurred by Volunteers.

- 1.3 The NVS will generally only reimburse Volunteers' actual expenses where supported by receipts. If receipts are not available then appropriate evidence or explanation must be provided, otherwise payment will not be made.
- 1.4 The following expenses will be accepted, as explained in later sections of this policy:
- petrol/mileage costs incurred whilst attending agreed meetings/events for the NVS;
 - cost for travel from home to and from the place of volunteering and any additional travel necessary in the course of volunteering;
 - accommodation costs if overnight stays are necessary;
 - reasonable subsistence (although Volunteers are encouraged to provide their own meals whilst volunteering at promotional events, District Association, Branch and Trustee meetings) and
 - postage and telephone charges, stationery (eg envelopes, printing paper) and printer cartridges.

2. Travel by Volunteer's own car

- 2.1 Most travel will be by the Volunteer's own car. However the use of public transport is also accepted (see Section 3).
- 2.2 The reimbursing Treasurer may use route planning software or tools to verify mileage claims (eg Google Maps or the AA or RAC route planners). The mileage claimed does not need to match the shortest route recommended but should be reasonable when compared to recommended routes.
- 2.3 Volunteers will be reimbursed for the use of their own car whilst volunteering for the NVS. All travel expense claims will be to the figure agreed by the NVS Trustees. Currently a mileage allowance of 40 pence per mile will be paid.
- 2.4 Car parking, congestion charges, and road or bridge tolls incurred as part of the journey are reimbursable with the relevant receipt. However receipts for these expenses are not always easily obtained, and the reimbursing Treasurer is permitted to make reasonable concessions where appropriate.
- 2.5 Volunteers will NOT be reimbursed for fines and/or charges which include, but are not limited to, penalties for failure to pay congestion charges, parking fines and motoring offences such as speeding.
- 2.6 Volunteers are advised to notify insurers that their vehicle is being used for volunteering, and to check whether this affects their insurance premium.
- 2.7 Rule 91 of the current Highway Code recommends that a minimum break of at least fifteen minutes is taken after every two hours of driving. The NVS encourages volunteers to follow this guidance and will accept claims for a beverage and a snack during the break during each journey, up to a value of £10. This may be claimed for both the outward and return journeys.

3.0 Alternative forms of transport

- 3.1 The NVS recognises that in some circumstances it may be more appropriate for Volunteers to travel by public transport. In circumstances where Volunteers are unable to travel by their own transport then public transport expenses will be accepted.
- 3.2 Long journeys by taxi may incur significant charges and should be approved in advance by the reimbursing Treasurer.
- 3.3 Travel by train must be arranged on a second class (standard class) basis. The earlier a journey can be booked in advance, then the cheaper the cost of the journey. A receipt should be requested at the time of ticket purchase, as these are not usually given automatically. Claims for parking at a railway station are acceptable (refer to Section 2.4).
- 3.4 The NVS does not normally encourage use of bikes or motorbikes when volunteering, for safety reasons. When it is absolutely necessary to travel by motorcycle, an allowance of 20p per mile will be paid.

4.0 Meals

- 4.1 Volunteers are encouraged to provide their own meals whilst volunteering at promotional events and Branch or Trustees meetings. The cost of meals may only be reimbursed under certain circumstances and where approved in advance (see Section 4.2).
- 4.2 In most circumstances where the Volunteer needs overnight accommodation, the NVS will arrange and pay for accommodation and breakfast, and will reimburse the cost of an evening meal. The maximum spend in the UK on an evening meal allowance, for Volunteers away from home, is £25 per night. This allowance is intended to cover the cost of a meal and any associated costs, such as service charges.
- 4.3 If a Volunteer is attending an event where a meal is provided for them, they should not then claim additional expenses for food.
- 4.4 All claims for meals must be supported by receipts.
- 4.5 Alcohol cannot form part of any claim.

5.0 Accommodation

- 5.1 Where a Volunteer is expected to drive more than 200 miles (320 kms – approx 4.0hrs journey time) to officiate at an event the NVS advises that hotel accommodation be arranged for an overnight stay.
- 5.2 For events where a very early start (e.g. 0600hrs) is necessary, it would be unreasonable to expect Volunteers to follow the guidelines in Section 5.1. In

these circumstances the Volunteer should be advised that overnight accommodation can be reserved for them if they wish.

- 5.3 In most circumstances where the Volunteer needs overnight accommodation, the NVS will arrange and pay for accommodation and breakfast, and will reimburse the cost of an evening meal (see Section 4.2).
- 5.4 Where organisers arrange hotel accommodation for Volunteers, a guide price of £100 per night should be applied. If Volunteers wish to stay at hotels with a higher nightly rate, the NVS will generally pay a maximum of £100 and the Volunteer is entitled to make up the difference at their own expense.

6.0 Miscellaneous expenses (postage, stationery, phone calls etc)

- 6.1 Volunteers are entitled to claim for reasonable administration costs incurred whilst undertaking their role, for example the cost of phone calls, printing materials or sending letters or packages on behalf of the Society.
- 6.2 Internet - if a Volunteer has to buy an internet connection or mobile router) solely for the reason of carrying out the volunteering role, this may be reimbursed with prior approval. If the Volunteer has an existing connection, then claims will not generally be reimbursed.
- 6.3 Telephone - if a Volunteer already has a telephone call plan (mobile or landline) and uses some of the included minutes in the course of their volunteering, but does not exceed the included limit, then it is considered that no additional expense has been incurred therefore no claim can be made. If the plan limit is exceeded and additional costs are incurred, then only costs that are clearly related to the volunteering activity will be reimbursed. In practice, if an itemised bill can be produced then the cost of the relevant calls will be reimbursed, otherwise claims will not be accepted.
- 6.4 Stationery (copy paper, labels, printing ink, envelopes, jiffy-bags etc) and postage can be claimed when supported by receipts or an itemised bill.
- 6.5 Anyone sending packages for the NVS should consider using parcel carriers other than Royal Mail. Considerable savings can be made this way, although at the time of writing the Royal Mail is still the most competitive carrier for packages below 1kg in weight.
- 6.6 The NVS is unable to reimburse the costs of furniture, utilities (including gas, electricity, broadband, phone line), computer equipment and rental costs, except where they are purchased with National, Branch or District Association funds solely for the purpose of delivering National, Branch or District Association activities.

7.0 Volunteer expenses and tax

- 7.1 The NVS will only reimburse its Volunteers for actual out-of-pocket expenses incurred, for which there is no tax liability. Volunteers are responsible for confirming their own tax liabilities. As a rough guideline, reimbursements which exceed actual expenditure, or which are not supported by original receipts, may typically incur a tax liability.

8.0 Making a claim

- 8.1 Claims must be made as soon as is practicable after the event. Receipts shall be considered valid for three months. Expenses submitted beyond this three month limit will not generally be reimbursed.
- 8.2 Volunteers must complete a claim form (downloadable from the NVS website) and submit this along with original receipts. Photocopies or scanned copies may be accepted at the discretion of the reimbursing Treasurer.
- 8.3 Email claims are acceptable with photocopied or scanned receipts but the reimbursing Treasurer may request that the original receipts are posted for validation, before payment is made. Otherwise receipts should be retained for at least twelve months in case of query.
- 8.4 The appropriate NVS Treasurer (Branch or Trustee) will process all expenses claims as soon as possible, and generally within one month of authorisation by the appropriate party.
- 8.5 Expenses will be reimbursed by bank transfer unless a cheque is specifically requested.