

UniBrass Foundation Expenses Policy

Change History

Date	Issue Number	Changes
25th October 2015	1.0	Policy adopted as written
3rd February 2019	2.0	Drafted November 2018, approved 03/02/19. Significant changes to levels of expenses allowed to reduce potential for overspending.
22nd April 2020	2.1	Drafted February 2020, approved 22/04/20. Minor changes
21st February 2021	2.2	Drafted September 2020, approved 21/02/21. Minor changes relating to expense pre-approvals.
3rd October 2021	2.2.1	Updated mileage rate from £0.25 per mile to £0.30 per mile

Last reviewed: 20th March 2022

UniBrass Foundation Expenses Policy

1. Overview

Objective

The objective of this policy is to define the standards and procedures for reimbursement of expenses incurred while conducting work on behalf of the UniBrass Foundation.

Scope

This policy applies to all UniBrass Foundation Trustees, and covers worldwide expense reimbursement. This policy is also applicable to non-Trustee reimbursable travel expenses initiated at the request of or on behalf of the UniBrass Foundation. References to Trustees used throughout this document may be substituted as appropriate.

This policy is subject to change based on the UniBrass Foundation's economic needs, and all relevant applicable laws.

Policy

The UniBrass Foundation will reimburse Trustees travelling on charity business for their actual, reasonable and properly-documented expenses, including transportation, lodging, meals and other necessary services incurred when conducting business.

Anyone reclaiming their expenses under this policy should make spending decisions as if they were spending their own money.

The charity assumes no obligation to reimburse expenses that are not in compliance with this policy. It is the responsibility of each Trustee to comply with these travel guidelines. Exceptions must be justified with adequate and reasonable explanations and must be authorised by two trustees with expense approval authority *in advance* of any expenditure. This includes costs of travel for a single event if they are likely to exceed £100 per person. In this case, these travel costs must be pre-approved (following normal approval procedure). A detailed itinerary, with expected costs, should be provided for pre-approval.

When Trustees are incurring expenses on behalf of the charity, they should consider the charity's goal of minimising its operational expenses in fulfilment of its charitable objectives.

All associated accommodation and expenses should be held at budget-priced accommodation, avoiding resort or luxury accommodation. Food and beverage arrangements should also be of a similar nature.

Responsibility

It is the responsibility of each Trustee who travels for the charity to read, understand, and comply with this policy. It is also the responsibility of each co-signatory to an expense request to review the expenditure to ensure adherence to this policy.

The UniBrass Foundation reserves the right to change this policy at any time.

2. Other Travel

Hotel Accommodation

Wherever possible accommodation should be booked centrally as a large group in advance of the meetings. All accommodation bookings must be pre-approved by either the Chair, Vice-Chair, Secretary or Treasurer of the Board of Trustees.

All rooms should be single/shared rooms in a budget business hotel/hostel. Lodging expenses should be at budget hotels wherever possible, avoiding resort or luxury accommodation.

Itemised hotel statements/bills must be submitted for reimbursement.

Hotel Guarantees and No-Show Charges

The charity will guarantee hotel reservations on behalf of travellers but will not reimburse no-show charges unless they result from a compelling reason. If there is a risk of no-show, the Board of Trustees must be advised before the intended stay.

Non-Reimbursable Hotel Expenses

The following is a non-exhaustive list of examples of non-reimbursable hotel expenses:

- In-room movies
- Health club/spa fees
- Babysitting fees
- Laundry and valet service for trips shorter than five working days in duration
- No-show hotel reservation charges
- Clothing, jewellery and cosmetics
- Mini-Bar purchases
- Any other personal expense.

Ground Transportation

Suitable ground transportation is to be reserved and/or purchased through the Treasurer. Ad-hoc travel should be expensed by Trustees on their expense report forms.

Taxis

When a Trustee is expected to travel before 08:00 or after 20:00, a shared ride or taxi service may be used for transportation from the Trustee's home to/from the local airport or train station. Unless booked in advance by the Treasurer, transportation charges must be paid at time of service and submitted on an expense report for reimbursement – charges are not to be directly billed to the charity.

Taxis may also be used where there is a clear cost-benefit (e.g. multiple trustees making a short trip may result in a taxi being cheaper than using public transport) or where there is absolutely no alternative (i.e. the destination is not served by public transport).

Personal Motor Expenses

For Trustees using their own vehicles for charity business, the Foundation will reimburse mileage driven in accordance with the charity's policy. In addition, the charity will reimburse related parking and toll charges. Charges must be detailed and submitted on an expense report with supporting receipts.

Car Rental

Car rental can be arranged for Trustees in exceptional circumstances. Please refer to the Treasurer for guidance. All car rental reservations must be charged to the Trustee's personal bank card and reclaimed through expenses.

Rail and Ferry

Rail travel for charity purposes will be reimbursed by the Foundation.

Standard class rail travel should be used.

Reimbursement of annual railcards

The purchase cost of either the yearly 16-25 Railcard, 26-30 Railcard, Network, Senior or Disabled Railcards used for charity-related train travel will be reimbursed when the associated receipt is submitted with evidence of five used charity travel tickets (which have been acquired using your railcard) together with a photocopy of your railcard. All future travel tickets expensed **must** be purchased using the related discounted railcard.

Mileage Rates

Mileage rates for Trustee's own car:

- All mileage in tax year – GBP£0.30 per mile, or direct reimbursement on provision of a receipt.

Each financial year Trustees may request a lower mileage rate for the entire year, or for individual journeys by emailing compliance@unibrass.co.uk

3. Subsistence

Subsistence

In general, the Foundation will reimburse reasonable costs for breakfast, lunch and evening meal incurred whilst travelling within the UK on charity business, up to the per diem limit. For overseas travel, this will be used as a guideline, but it is recognised that there may be a variation. For longer term travel or assignments, the charity will pay a per diem allowance at a rate that reflects the real underlying cost, up to £25.00. This must be approved in advance of travel.

Subsistence costs should be minimised where possible by using budget restaurants. NOTE if any accommodation provided by the Foundation contains self-catering facilities, it is expected that these will be used.

As an approximate guide, the limits for each meal per day should be as follows

- Breakfast £5 per day
- Lunch £5 per day
- Dinner £10 per day
- Other subsistence as necessary £5 per day

Alcoholic drinks will not be reimbursed unless it can be shown that the price paid is equal to or lower than that of a soft drink.

4. Insurance

The UniBrass Foundation does not currently provide business travel insurance for trustees. Should a trustee require such insurance (such as for international travel on UniBrass business), they should contact the Treasurer to ensure appropriate arrangements are in place ahead of any travel. .

All travellers will receive details of insurance cover and emergency contact details from the Treasurer at the time travel arrangements are finalised.

5. Submission and Reimbursement of Expenses

Trustee Expense Reports

When submitting expense reports to claim reimbursement Trustees are expected to neither gain nor lose financially.

Trustees submitting expenses that are not in compliance with this policy risk delayed, partial, or forfeited reimbursement. Cases of significant abuse may result in disciplinary action, including removal from office.

Ideally, expense reports should be submitted at latest one month after a trip or after incurring the expense. Expenses that exceed twelve months from the date the expense is incurred generally will not be accepted for reimbursement. Regular travellers should submit expense claims every two weeks.

Reimbursement of expense claims will be made at least once per calendar month, by bank transfer. To avoid delays in reimbursement, trustees should ensure they have submitted their bank details to the Treasurer well in advance of any claim.

Reimbursable Expense Reporting Guidelines

- Scan all receipts – receipts are required for ALL expenses. When expensing mileage, 'from' and 'to' postcodes must be provided.
- Enter claim as incurred – please ensure the correct date is applied.
- Attach receipts file to expense claim
- Submit to the Treasurer for approval.

Expense Report Approvals

Trustees are required to submit expense reports for all charity-related expenses. The expense report listing all expenses incurred is to be completed and submitted to the Treasurer for approval together with scanned receipts. It is the Treasurer's responsibility to review for reasonable and actual expenses. Trustees should keep the original receipts until they have confirmation of payment.

Signature Authorities

Expense reports must be approved by the Treasurer and one of either the Chairperson, Vice-Chair or the Secretary. Trustees may not sign-off their own expense reports.

Expense reports submitted by the Treasurer themselves will be authorised by any two of the following: Chair, Vice-Chair or Secretary, who together will carry out due diligence and sign off the expenses claim, as appropriate.

Currency

Expenses will be reimbursed to Trustees in Pound Sterling (GBP).

Where expenses have been incurred in a foreign currency the expense will be converted to GBP and the exchange rate used for currency conversions will be the prevailing rate, as used by the charity, at the time the expense is paid. Trustees who wish to specify their own exchange rate may do so if they are able to provide a foreign exchange slip or credit card bill showing the exchange rate effective at the time of the purchase. Where possible UK based trustees should use the GBP value deducted

from their bank account, thus ensuring there is no financial loss or gain due to currency fluctuations or conversion/transaction fees.

Bank Cards and Advances

Charity Bank Card

The UniBrass Foundation does not offer the use of any credit or debit cards to Trustees. Trustees are expected to use their personal bank cards for expenses. Properly documented and approved claims will be processed and paid promptly and should not result in Trustees being out of pocket.

Advances

Cash advances are not usually offered; however, the Board of Trustees may grant an exception to this in some circumstances. Any trustees that require an advance should discuss this with the Treasurer. Any advances require the approval of the Treasurer and one of the Secretary, Chair or Vice-Chair (where the Treasurer is requesting the advance, any two of the other named individuals may approve the advance).

Usually, all charges for lodging must be charged to the employee's personal bank card. The standard of accommodation expected is set out earlier in this policy.

6. Policy review

This policy will be reviewed on an annual basis. The review will be conducted as part of the charity's usual planning processes.