

# UniBrass Foundation Expenses Policy

## Change History

<b>Date</b>	<b>Issue Number</b>	<b>Changes</b>
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
20th May 2023	2.3	

Last reviewed: 20th May 2023

# 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 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.

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.

The usual approval procedure is as follows:

- Where pre-approval of an expense is required as specified in this policy, or because it is unclear whether an expense can be reimbursed under this policy, decisions should be made by at least two of the Chair, Vice-Chair, Treasurer and Secretary of the charity (the trustees with expense approval authority). 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. A detailed itinerary, with expected costs, should be provided for pre-approval. This includes costs of travel for a single event if they are likely to exceed £100 per person per direction. If an individual is not satisfied that the correct decision has been made, they should refer to the Whistleblowing policy for detail of further action which they can take. The UniBrass Foundation recommends any needed clarification is sought before the expense is incurred.

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.

### 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 and spending must be pre-approved following the usual approval procedure.

### **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. In the event of a no-show without a compelling reason, and when the Foundation has already paid a deposit or fees for the room booking, the Foundation reserves the right to invoice the traveller for any unrecoverable losses.

### **Transportation (within the UK)**

For the purposes of this policy, it is assumed individuals are travelling from/to near their home, place of work, or a location of UniBrass activity. If the journey starts/ends at a location that is not covered above, pre-approval should be sought following the usual approval procedures.

### **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 for short distances, where there is no reasonable alternative. 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 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 as set out below. In addition, the charity will reimburse related parking and toll/congestion/low-emission charges where there is no reasonable alternative. Charges must be detailed and submitted on an expense report with supporting receipts.

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 [finance@unibrass.co.uk](mailto:finance@unibrass.co.uk)

### **Car rental**

Car rental can be arranged for Trustees in exceptional circumstances. Please refer to the Treasurer for guidance.

## **Public transport**

Travel by public transport for charity purposes will be reimbursed by the Foundation. Standard class travel should be used, unless first class is available at the same or lower cost.

## **Reimbursement of annual travel cards**

The purchase cost of an appropriate travel card used for charity-related travel will be reimbursed when there is evidence that the travel card has reduced the cost to the charity. All future travel tickets expensed **must** be purchased using the related discounted railcard.

## **Transportation (outside the UK)**

It is anticipated that the majority of travel for UniBrass activity will occur within the UK, and it is likely that this best meets the remit of the charity. In some circumstances, travel from outside the UK may be required to best meet the charity's objects. In these situations, a bespoke expenses agreement should be reached between the charity trustees and the claimant. This agreement should be agreed upon at a properly convened meeting of the charity trustees, with clear documentation of agreement from the claimant. To help facilitate this, the claimant should provide estimated costs in advance. In cases where a full reimbursement is not reasonable, a partial reimbursement (equalling to the cost that would be incurred if the travel were to be UK-based) may be considered, however it is stressed that the claimant should feel no obligation to accept this offer.

# **3. Subsistence**

## **Subsistence**

In general, the Foundation will reimburse reasonable costs for breakfast, lunch and evening meal incurred whilst travelling on charity business. A single alcoholic drink per person with a meal may be reimbursed, only if that cost is comparable to 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, 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 aim to be done within one month of submission, assuming the proper processes have been followed. Reimbursements will be made 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 expenses. If a receipt is unable to be obtained, another form of proof of purchase can be used at the discretion of the reviewers. 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 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 in the appropriate system for approval together with scanned receipts. It is the reviewers 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 two of the Treasurer, the Chair, Vice-Chair, Secretary, or another trustee nominated at a properly convened meeting of the charity trustees. Trustees may not sign-off their own expense reports.

## **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.

## **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 as per the usual approval procedure.

## **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.