Travel and Out-of-Pocket Expenses Policy of Atwell Wilson Motor Museum

Applicability

This policy applies to all volunteers and anyone incurring travel and other out-of-pocket expenses.

Contractors are not covered by this policy. They should invoice for their expenses, as per any agreement in their contract.

Principles

Eligible Expenses. We will only pay expenses that are reasonable, incurred exclusively and necessarily in carrying out the work of our charity.

Approval and Payment. No one may:

- Both authorise and pay a claim.
- Either authorise or pay themselves, or family member or any company in which they have an interest, either directly or through a family member or close friend.

Novel and Contentious Expenditure. Will only be paid in exceptional circumstances, very rarely without prior approval and all such expenditure must be approved by the director in charge of finance.

- **Novel** - does not meet the letter of our regulations. That is, paying an expense that has not been authorised. For example, payment of subsistence rates or class of hotel accommodation that exceed the limits in this policy.
- **Contentious** - meets the letter of the relevant policy, but where the need for it or the cost involved may reasonably be questioned. For example, where a reasonable person may question the need for the expenditure or it may reasonably have been incurred but might appear too expensive.

Administration

Expenses may only be claimed for approved travel and out-of-pocket expenses providing original receipts to the director responsible for finance who will then pass it to the bookkeeper.

Checking and Approval

The director in charge of finance is to check all expenses conform to the following criteria:

- The costs incurred were reasonable and necessarily and exclusively incurred in carrying out the work of our charity.
- For approved duties.
- Supported by receipts.
- Comply with the procedures and limits in this policy.

Claims not supported by receipts will only be approved in exceptional circumstances, where it was not reasonably possible to obtain a receipt. This is to be explained in sufficient detail in the claim to demonstrate this is the case.

Claimable Expenses

General

Volunteers should travel by the most cost-effective mode of transport considering journey time, nature of the journey and cost. The start and end points of travel and reason for travel should be stated on the claim.

Rail Travel

You should, as far as possible, book the most economical tickets in advance and travel standard class.

Taxis

Public transport should be used where possible, but taxis may be used if:

- Public transport is unsuitable e.g. heavy or bulky equipment is being transported or the passenger has restricted mobility.
- Public transport is not available, such as late at night or during a strike.
- A taxi would be cheaper.
- An emergency, such as someone being taken to A&E, or for health & safety reasons including carrying large amounts of money.
- If unavoidably travelling late (after 9pm) and not using a taxi would represent a material risk to an individual.

Private Vehicle

You may use your own car provided that:

- This has been agreed with a director
- You hold a current driving license.
- Your vehicle has a valid MOT and insurance policy that provides cover for driving on business.

Costs for parking and any congestion charging will be reimbursed. We will not reimburse any fines or infringement penalties, for parking, late payment of congestion charging or similar.
We will pay the HMRC vehicle mileage rate

Subsistence

Where you are required to be away from the museum we will pay reasonable subsistence.

Accommodation

Overnight accommodation may exceptionally be booked when it is reasonable and cost effective to stay away from home.

Trustee and Volunteer Expenses

This section only applies to expenses related to planned off-site travel.
Subject to the provision of this policy, trustees and other volunteers may be given approval to claim for:

- Travel to and from meetings/activities.
- Overnight accommodation.
- Postage, telephone calls and broadband time for arranging off-site meeting/activity.
- Childcare or care of other dependants while attending meetings.

Other payments to trustees, such as for being a trustee, or for the provision of goods and services are covered by specific Charity Commission regulations and are not covered by this policy.

Version Control - Approval and Review

Version No	Approved By	Approval Date	Main Changes	Review Period
1.0	Board	Dec 2025	Initial draft approved	Annually
2.0	Board	19/05/26	Final draft approved	Annually

Guidance

Regulatory

Charity Commission - Trustee expenses and payments (CC11).

Charity Commission - OG515-1 Trustee expenses.

HMRC - Expenses and benefits: travel and subsistence.

HMRC - Travel — mileage and fuel rates and allowances.

HMRC - Expenses and benefits: A to Z.

HMRC - Expenses and benefits: entertainment.

Other Useful Sources

Charity Tax Group – Benefits in kind and expenses.