



# EXPENSES POLICY

## Introduction

1. In September 2004 the Treasurer identified several instances where general and travel expenditure had been committed without authorisation. The Committee agreed to tighten procedures.

2. More recently there have been several occasions where expenditure has taken place prior to approval and without Committee agreement.

3. At the Committee meeting on Friday 11 February 2022 a new policy for the allocation of rail passes was agreed. The Committee were invited to consider a parallel review of travel expenses.

4. This document is the result of collaboration between the Treasurer (Joanne Compton) and Volunteers Coordinator (Jon Tomlinson) and covers all expenditure – current and capital – but not retail supplies.

## Travel Expenses - key areas

5. a. Payment of expenses to Committee members
- b. Payment of expenses to Volunteers
- c. Ad hoc expenses

## Issues

6. The following issues were considered:

- a. Likely impact of a further reduction in rail passes (or being withdrawn completely)
- b. What is expected of volunteers undertaking their assigned roles
- c. What is expected of Committee members undertaking their assigned roles
- d. Circumstances where FoSCL may agree to reimburse ad hoc expenses

7. We consider it likely that the number of rail passes will reduce further in future and could be withdrawn completely due to decisions taken either nationally (GBR) or by the Train Operating Company operating with contractual discretion. We noted Northern Rail have a very generous policy compared to Trans-Pennine who issue no passes.

8. We expect that all volunteers know the location of their regular duties along with the frequency. Volunteers are responsible for all costs of travel to their volunteering location(s). Whilst we have the benefit of rail passes, we can help those travelling longer distances or those who travel to different stations. For leaflet distribution we can obtain “Authority to Travel” letters.

9. We also expect Committee members know what their duties involve and the frequency of travel to undertake their volunteering. Committee members are responsible for their own travel costs whilst undertaking their regular duties. As some Committee members are expected to travel frequently to different stations to fulfil their roles we can help whilst we have the benefit of rail passes.

10. There will however be occasions where it is in FoSCL's interest for a committee member or Volunteer to attend an event, undertake an activity or carry out a special piece of work. In general terms these can be described in the following broad categories:

- I. Attending a significant national, regional, or local event as requested by the Committee – this will not be a “regular” activity undertaken by that person
- II. Undertaking an activity that would otherwise cost FoSCL more money than reimbursing expenses incurred e.g., taking building materials to Dent Station by car, transporting a piece of station furniture by car
- III. Carrying out a one-off piece of work e.g., a local survey, community consultation that would otherwise have to be paid for and would cost more than reimbursing expenses.

### **Mileage Rate**

11. FoSCL will reimburse agreed journeys at 25p per mile.

### **Policy**

12. Contents:

- I. Rail passes will be distributed in accordance with the agreed FoSCL policy
- II. Committee members and Volunteers are responsible for their own costs of travel
- III. Reasonable necessary and economical expenses (with receipts where possible) will be provided in the following circumstances:
  - a. Events where FoSCL specifically asks a committee member or Volunteer to attend for clear and beneficial purposes. **This must be in writing from the Secretary prior to the event**
  - b. Circumstances where private travel provides better value for money than other means. **This must be in writing from the Treasurer prior to travel taking place.**
  - c. One off events where private travel is beneficial to FoSCL and provides good value for money. **This must be in writing from the Secretary prior to the event**
  - d. The Committee reserves the right to offer expenses for ad hoc situations which arise from time to time. **This must have full Committee approval and be in writing from the Secretary prior to any expenses being incurred.**

13. Any expenses incurred without prior written approval will not be reimbursed. Travel expenses paid to Committee members will be shown in the annual accounts. This policy will be reviewed every 3 years or sooner if circumstances dictate.

### **Budgeted Expenses**

14. The Committee allocates regular annual budgets, with advice from the Treasurer, for the station adopters and signal boxes. Management of the budget is the responsibility of the Volunteers Coordinator but may be delegated to Team Leaders to exercise day to day control. No invoices or receipts in excess of the agreed budget will be reimbursed unless there has been **prior written approval by the Treasurer.**

15. Annual budgets will be confirmed in writing to the responsible post holders.

### **Dent Station**

16. The Committee has requested a small sub-committee to review planned expenditure at Dent Station and to report back to the main Committee. Once this process is completed a written budget will be agreed for Dent Station with John Carey as the designated budget holder. Emergency and urgent expenditure outside this budget may be agreed by Officers and reported to the full Committee.

### **Other Expenditure**

17. Approval for all other expenditure must be contained in a Request for Funding Form (RFF) which must be approved by the relevant Committee member **prior** to agreement being sought. Any expenditure incurred outside this process will not be reimbursed.

### **Retail Supplies**

18. Purchases for sale in our retail outlets are not included in this policy as the costs will be less than sales revenue thus returning a small profit to support other FoSCL activities.

### **Authorisation Levels**

19. The following expenditure limits apply:

- a. Up to **£100** can be agreed by Officers and reported subsequently to the Committee
- b. Over **£100** must be agreed by the Committee and notified in writing by the Secretary

20. All expenditure must have prior written approval. FoSCL will not reimburse unauthorised expenditure. In the event of requested expenditure that exceeds £100 which is unable to be held in abeyance until the next committee meeting, Officers may authorise up to **£200** and the Committee notified in writing without delay.

### **Approval**

21. The Committee is invited to approve:

- a. The Travel Expenses Policy (paras 12-13):
- b. Arrangements for budgeted expenditure (para 14-15).
- c. Arrangements for Dent Station (para 16).
- d. Arrangements for other expenditure (para 17).
- e. Note the position for retail supplies (para 18)
- f. Agree authorisation levels and supporting arrangements (paras 19 - 21)

**22. This policy replaces all previously agreed policies and takes immediate effect**

### **Summary**

23. The Committee is charged with ensuring that Member's money – donations, sales, membership fees, legacies etc – is properly managed and subject to a robust approval process so we can demonstrate economy, effectiveness, efficiency, and value for money. The policies and arrangements set out in this paper seek to achieve these aims.

**Joanne Crompton, Treasurer**

**Jon Tomlinson, Volunteers Coordinator**

**31 March 2022**