



Volunteer Expenses Policy



Applicable to: All volunteers
To be reviewed: October 2022

1. Introduction

Volunteers are important to Chest Heart & Stroke Scotland (CHSS) and their contribution is valued. It is our policy to offer out-of-pocket expenses incurred, providing that these expenses has been agreed in advance. All volunteers should be made aware that they are entitled to claim expenses and how to claim as part of their induction.

Except for mileage claims CHSS will reimburse volunteers for expenses only when supported by an appropriate receipt. As part of our commitment to achieving good practice, CHSS does not pay flat rate allowances to volunteers. Paying round sum amounts unsupported by actual expenditure receipts may result in an individual volunteer becoming liable to tax on the payments and may put any benefits they receive at risk.

Travel must be agreed by the relevant line manager and take into account current Covid-19 guidance and regulations.

CHSS will pay the following out-of-pocket expenses:

- Fuel/mileage costs incurred whilst volunteering and attend training for CHSS
- Travel from home to and from the place of volunteering and any additional travel necessary in the course of volunteering
- Postage, phone calls and stationery costs necessary to the volunteering work
- Meals taken while volunteering, with an upper payment limit

It is not acceptable for a volunteer to claim sums above out-of-pocket expense limits.

2. Administration

- Volunteers should complete an expense claim form at the end of the month (or after the event, if a Fundraising Event Volunteer) in which expenditure occurred.
- Forms must be signed by claimant and line manager as payment may be delayed if the form has to be returned to the line manager for clarification.
- Volunteers must not submit multiple claims and individual claims should not cover more than 1 month.
- Claims past one month will only be authorised for payment with a reasonable explanation.
- Claims submitted over 3 months late will not be reimbursed unless there are extenuating circumstances.
- Payment for any late claims will be authorised by the Head of Volunteering and relevant departmental Director.
- Volunteers must submit their signed travel expense claim form to their line manager.
- The line manager will forward these to the Finance Department.

- Volunteer expenses are reimbursed through transfers direct to the volunteer's bank account. Transfers are made twice every month.
- Original receipts (i.e. not photocopies or credit card vouchers) must support all claims.

3. Travel Expenses

3.1 General

The normal mode of travel will be by public transport, although CHSS recognises that in some circumstances it may be more effective to travel by the volunteer's own car, or that the volunteer's role may require the use of their own car.

3.2 Use of Alternative Forms of Transport for Volunteers

In circumstances where a volunteer is unable to travel by bus or rail, alternative arrangements and associated cost should be agreed with the volunteer's line manager

3.3 Rail

A receipt should be requested at the time of ticket purchase, as these are not usually given automatically.

3.4 Own Car

If prior approval has been obtained, volunteers will be reimbursed for the use of their own car whilst volunteering for CHSS. To reflect regular use causing wear and tear to the car, the higher rate mileage allowance of 45 pence per mile will be paid.

Claims for parking expenses should be supported by a receipt/ticket.

Volunteers are also advised to notify their motor insurers that their car is being used for voluntary work. This should not affect the insurance premium.

3.5 Other Travel Expenses

Expenditure on other travel expenses will only be reimbursed where reasonable economies are observed, e.g. public transport rather than taxi where practicable. The volunteer's line manager will use their discretion where there are concerns about personal safety, e.g. late night travel in cities. If the volunteer uses a taxi they must obtain a receipt.

4. Meals

CHSS will reimburse out-of-pocket lunch expenses for volunteers who are attending training and volunteering over the lunch period of 12 noon to 2p.m. Maximum claimable amounts are detailed below.

5. Child Care

If prior approval has been obtained from their line manager, expenses to enable the volunteer to attend role-related training may be authorised. It is at the discretion of the line manager in consultation with their regional manager to approve the circumstances.

6. Volunteer Expenses and Tax

6.1 General

It is stated that it is CHSS policy to only reimburse its volunteers for actual out-of-pocket expenses incurred, for which there is no tax liability. Volunteers would only be liable to pay tax if payments were made which either exceeded actual expenditure, or which were not supported by original receipts.

6.2 Volunteer Drivers and Tax

The Inland Revenue sets tax-free mileage rates under the Fixed Profit Car Scheme (FPCS). CHSS reimburses its volunteers below the taxable mileage rate; therefore the Inland Revenue assumes the volunteer has made no profit. Volunteers do not have to report payments to HMRC.

7. Volunteer Expenses and Welfare Benefits

The receipt of payment for expenses whilst volunteering for CHSS does not affect any welfare benefits volunteers may receive. Problems may arise if the volunteer is paid more than actual out-of-pocket expenses, in which case they may be classed as a paid volunteer and this could put any welfare benefits at risk.

8. Asylum Seekers

Guidance states that asylum seekers are able to volunteer while awaiting a decision on their application for refugee status.

Care should be taken to ensure that the activity being undertaken by an asylum seeker is genuinely voluntary and amounts neither to employment nor to job substitution.

9. Maximum Allowances

Expense	Maximum Allowance
Lunch	£6.00
Dinner	£12.50 (No alcohol)
Friend/Family overnight accommodation	£15.00
Overnight accommodation	Premier Inn or similar
Rail travel	Standard Class

Mileage	Maximum Allowance
CHSS Volunteer	45p per mile

Phone Calls	Maximum Allowance
CHSS Volunteer (dependent on role and in agreement with Volunteer Line Manager)	Mobile Phone: £5 voucher per month or Cost of Business Call (copy bill must be submitted)

CHSS Role	Distance Considerations
Store volunteer	Line manager to calculate distance from volunteer home to store. Cost to reimburse mileage cannot be greater than the hourly economic benefit return
Store Driver	Store Manager and Regional Retail Manager to agree maximum distances
Service Volunteer	Maximum expenditure for activities to be agreed with Coordinator and Regional Manager
Fundraising Volunteer	tbc

