



WSRA POLICY No P10: Expenses Policy

Purpose and scope

As a small charity we wish to demonstrate the value and importance that we place on the work provided to the charity by both paid and volunteer workers. The charity values the time and resources donated to its cause and does not wish to place any undue financial burden on staff and volunteers.

The purpose of this policy is to state that any paid staff or volunteer working for the WSRA or its trading subsidiaries, including as Trustees and Directors, has the right to re-claim out of pocket expenses incurred in the course of their work for the charity within the terms and conditions laid down in this policy. There is no obligation to claim reimbursement of expenses, neither is there any stigma associated with claiming.

Expenses policy principles

General

1. Anyone incurring personal costs in the course of their work for the charity must:
 - a. Gain prior agreement in principle from their line manager or in the case of Trustees from the Chair or Treasurer.
 - b. Exercise due diligence in ensuring that they have achieved the most economical solution.
2. Purchases made on behalf of the charity should where possible be made either by direct bank payment from the charity's accounts or by staff company credit card. Only if those methods are not available should purchases be made from personal resources and reclaimed. Prior agreement should always be sought from the General Manager or Chair of the Trustees.
3. Volunteers claiming reimbursement for personal expenses are responsible for their own tax affairs and should ensure that they understand and accept any tax implications of claiming expenses in their own personal circumstances. Volunteers should never claim back more than they have spent on behalf of the charity.

TRAVEL Costs

1. Commuting costs (defined as travel from home to the West Somerset Railway) are the responsibility of the member of staff / volunteer and are not available for reimbursement.
2. Mileage calculations along the railway are defined in the WSR mileage calculator attached to this policy as appendix 1. This applies to costs incurred within the working day and NOT to commuting costs.
3. Mileage costs are paid at the government approved mileage rate – currently 45p per mile. Staff may be asked to produce evidence that their vehicle is insured for business travel.
4. Standard class public transport costs for an authorised journey will be re-imbursed on production of a valid receipt. Personal rail cards should be used where possible to reduce costs.
5. Parking costs will be reimbursed when there is no viable alternative and a valid ticket/receipt is produced.

MEALS and ACCOMMODATION costs

1. Meals and Accommodation costs are only re-imbursed for pre-sanctioned travel on behalf of the charity or its trading subsidiaries.
2. All overnight accommodation costs must be sanctioned before booking.
3. Meal costs when away from home on charity business may be re-claimed with evidence of a receipt as follows:
 - a. Breakfast if not included in a room rate - £10 maximum
 - b. Lunch if not provided by a conference etc - £10 maximum
 - c. Dinner if not provided by a venue, conference etc - £25 maximum
 - d. No meal claims will be paid outside of these amounts.
4. A meal cost may be re-claimed when working away from home or business for the day (at least 5 hours) at no more than £10. Receipts must be produced for reimbursement.
5. Meal allowances are not paid per se. Re-imburement of expenses incurred may be paid in accordance with the terms and conditions of this policy.
6. Costs of alcoholic drinks may not be reclaimed unless they are an intrinsic part of a pre-agreed meal claim.

The process and conditions of claiming

1. All expenses claims must be made on a WSRA expenses claim form available in the staff sharepoint space or from the General Manager. All claims (except mileage) must be accompanied by the relevant receipts and the reason clearly stated.
2. It is the responsibility of the claimant to obtain authorisation from their line manager, the General Manager or the Chair or Treasurer, as appropriate.
3. Claims must be submitted to the General Manager within 3 months of incurring them.
4. Claims submitted by the 20th of each month will be paid by the end of the month.
5. Any claims submitted after the 20th of the month may be held over for payment until the following month.
6. Claims for disallowed expenses, for personal gain, hospitality/gifts etc are a misuse of the policy, may lead to disciplinary action and could constitute gross misconduct.
7. By submitting a claim for expenses to the WSRA or its trading subsidiaries you are agreeing to the terms and conditions outlined in this policy.

Policy Author	Jacque Green – General Manager
Date confirmed by WSRA Board	12 December 2022
Date Implemented	1 January 2023
Review Interval	3 years
Next Review Due	December 2025

West Somerset Railway Mileage Calculator

-	<u>Taunton</u>	<u>Norton Fitzwarren</u>	<u>Bishops Lydeard</u>	<u>Crowcombe Heathfield</u>	<u>Stogumber</u>	<u>Williton</u>	<u>Doniford Halt</u>	<u>Watchet</u>	<u>Washford</u>	<u>Blue Anchor</u>	<u>Dunster</u>	<u>Minehead</u>
<u>Taunton</u>	x	4	5	10	13	16	17	17	17.5	21	22	22
<u>Norton Fitzwarren</u>	4	x	4	9	11	15	16	16	16.5	19.5	21	22.5
<u>Bishops Lydeard</u>	5	4	x	5	7.5	11	12	12	12.5	16	17	18
<u>Crowcombe Heathfield</u>	10	9	5	x	3	7.5	8.5	8.5	9	12	13.5	15
<u>Stogumber</u>	13	11	7.5	3	x	5	6.5	6.5	7	10	11.5	13
<u>Williton</u>	16	15	11	7.5	5	x	2.5	2.5	3	6	7.5	9
<u>Doniford Halt</u>	17	16	12	8.5	6.5	2.5	x	1	4	4.5	8.5	10
<u>Watchet</u>	17	16	12	8.5	6.5	2.5	1	x	3	3.5	3.5	9
<u>Washford</u>	17.5	16.5	12.5	9	7	3	4	3	x	3.5	4.5	6
<u>Blue Anchor</u>	21	19.5	16	12	10	6	4.5	3.5	3.5	x	3.5	5
<u>Dunster</u>	22	21	17	13.5	11.5	7.5	8.5	3.5	4.5	3.5	x	2.5
<u>Minehead</u>	22	22.5	18	15	13	9	10	9	6	5	2.5	x