

2.05 EXPENSES POLICY

Approved by the Board on 10/01/2025

Policy number:	2.05 Expenses Policy
Summary:	Policy and procedures for claiming expenses incurred supporting Icon activity
Who this policy applies to:	Volunteers, Trustees, Staff
Author/policy contact:	Business and Projects Officer
Approved by/approval level:	The Board of Trustees
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Volunteers and employees are entitled to reimbursement from Icon for all legitimate costs incurred when carrying out an activity on Icon's behalf. This policy defines those costs and sets out the procedures and evidence required for claiming them.

1 DEFINITIONS

Expenses eligible for reimbursement must have been actually, necessarily, reasonably and incidentally incurred by volunteers and employees when carrying out duties on Icon's behalf, where:

- a) *'Actually'* means that the claimant actually incurred the expenditure. eg. the bus fare for a journey cannot be claimed if the claimant had decided to leave earlier and walk the journey instead.
- b) *'Necessary'* means that the activity could not have been undertaken efficiently and effectively without incurring the expenditure.
- c) *'Reasonable'* means that the cost of the expense must be commensurate with prudent, value-for-money use of the Charity's funds to deliver its activity. However, this does not mean that the cheapest goods/service must always be purchased. Where the additional benefits to the charitable activity being delivered demonstrably outweighs the additional cost of more expensive goods/services, they may be chosen in preference to cheaper alternatives. The claimant must always be ready and able to give a credible justification for their choice.
- d) *'Incidental'* means that the expense must not have been determined by considerations unrelated to the activity being delivered. e.g. The claimant attended a meeting venue for which had been chosen specifically because it also enabled the claimant to visit a nearby friend. In such a scenario, even though the cost of attending the meeting in that venue would otherwise have been necessary and reasonable, they would not also have been incidental, and therefore would not be eligible for reimbursement.

2 AUTHORISATIONS

Expenses may only be incurred, and subsequently reimbursed by Icon, in respect of an activity which is part of the agreed programme of activity. e.g. by prior agreement with the relevant budget holder. Budget holders can be the following:

- a) Group Treasurers (for Icon Group volunteers)
- b) The Accreditation Manager (for Accreditation volunteers)
- c) The Chair of the Board of Trustees (for Trustees)
- d) The relevant line manager (for Icon employees)

All expense claims must be authorised and signed off by the personnel indicated.

3 COSTS ELIGIBLE FOR REIMBURSEMENT CLAIMS

Costs eligible for reimbursement must fall within the guidelines outlined in Appendix A.

If a claim does not fall within these guidelines, the claimant must have obtained prior approval from the relevant budget holder.

4 PROCEDURES FOR REIMBURSEMENT CLAIMS

All reimbursement claims must be submitted via Icon's expense claim form. Claims made by any other means will not be considered.

Claims must be accompanied by documentary evidence of the expense. Evidence must be one of the following, in PDF, JPEG image or screenshot format:

- a) A point-of-sale receipt
- b) A travel ticket
- c) A VAT invoice

Where such evidence is not available, the claimant must provide a written explanation to the budget holder for approval. Icon reserves the right to decline expense claims for which reasonable documentary evidence has not been provided.

Where VAT is applicable, ensure you provide invoices and receipts which show VAT registration numbers. When local buses, trams or tube fares are paid with a contactless card or an Oyster card, a receipt need not be attached (as they are not normally issued) so long as the claim is less than £10.00 per day. For claims above this amount please provide a record of the payment.

All expense claims must be submitted to office@icon.org.uk within two months of the relevant activity.

Valid claims will be authorised for reimbursement as soon as is reasonably practical after receipt. Payment will be made by BACS transfer directly to the claimant's bank account.

APPENDIX A - COSTS ELIGIBLE FOR REIMBURSEMENT

TRAVEL

Please consider the most cost effective and environmentally sustainable way to travel. The Sustainable Climate Impact Fund (SCIF) website provides a helpful tool to assess the most environmentally sustainable travel option: [SCIF - Travel Carbon Calculator](#)

Public transport fares

Public transport should be used wherever possible.

Normally, this would be by train or bus but sometimes flying can be cheaper than either. Please take into consideration the entire cost of your journey, i.e. should a taxi journey or airport parking be required to enable air travel.

Advance bookings should be made online to take advantage of reduced-price fares. Split-ticket options should also be explored and, where possible, a travel card used to secure the best rates.

Taxis may be used where either no public transport is available, or where the journey time by public transport is comparably unreasonably long (particularly where the journey involves multiple changes). They may also be used when carrying heavy items such as event banners, travelling very early or very late where personal safety may be a concern, or if you have limited personal mobility.

Private vehicles

When it is not practical to use public transport, or where more than one employee or volunteer is travelling the same journey, travel by private vehicle is permitted with a mileage allowance of 45p per mile.

You may only use your private car in connection with Icon business if, at the time of each journey it has a valid:

- a) Certificate of insurance for the kind of journey involved (and insurance permitting use for work)
- b) Road tax (if required)
- c) MOT certificate (if more than 3 years old)

Parking costs incurred when carrying out activity on behalf of Icon are eligible for reimbursement.

Please consider whether a hire car may prove more cost effective than private vehicle travel. This is particularly relevant when long journeys are required.

ACCOMODATION COSTS

Overnight accommodation should be booked a minimum of two-weeks in advance, unless circumstances mean this is not possible, to ensure a good rate is achievable. Accommodation must not cost more than £120 per night with a limit of £160 in London. Any costs above these pre-approved levels must have written approval in advance from the budget-holder.

Costs of up to £25 for dinner, bed and breakfast may be claimed for staying overnight with family, friends or a work colleague. No receipt need be submitted with this claim but please supply the name and address of your host for our records.

SUBSISTENCE

We ask that lunch and dinner expenses amount to no more than £20 per day, in total, when travelling or away from your usual place of work. If circumstances do not permit you to stay within this limit, please provide a written explanation for the budget holder.

FEES

You can use the expenses form to claim for fee payment (e.g. for speaking) of up to £100 provided that you are not registered for VAT. If you or the organisation to which the fee is payable are registered for VAT, you must submit a VAT invoice and do not use this form. You must also issue your own invoice for fees over £100.