

## Reimbursement of Expenses & Purchases: Policies & Procedures

Applicability All Trustees and Volunteers are entitled to be reimbursed for out-of-pocket expenses which they legitimately incur while promoting and supporting the delivery of the charity's objects.

This policy and procedures applies to all persons involved with Empire Electric Palace Theatre.

This Policies & Procedures are based on the Charity Commission's guidance on reimbursing out-of-pocket expenses incurred by Trustees as in its publication "Trustee Expenses and Payments" (CC11) [www.gov.uk/government/publications/trustee-expenses-and-payments-cc11/trustee-expenses-and-payments](http://www.gov.uk/government/publications/trustee-expenses-and-payments-cc11/trustee-expenses-and-payments)

Some sections of this policy have been taken verbatim from that publication. (Crown copyright acknowledged).

Changes to the Policy The Charity reserves the right to change its Expenses Policies & Procedures to maintain consistency with current accepted Best Practice, and otherwise to meet the needs of the Charity. Whenever possible the Charity will give appropriate advance notice of any such changes. However, the Charity reserves the right to change these Expenses Policies & Procedures with minimal or no notice when reasonably expedient to do so.

### Policy Scope

Trustees and volunteers are entitled to be reimbursed by the Charity for all travelling and other expenses actually, necessarily, reasonably and incidentally incurred by them in carrying out their duties, on submission of an appropriately authorised claim form and relevant supporting point-of-sale receipts.

"Necessary" means that the charitable activity could not have been undertaken efficiently and effectively without incurring the expenditure

"Reasonable" means that the cost of the expense must be commensurate with prudent, value-for-money use of the Charity's funds to promote & deliver its charitable purposes.

### Authorisation

Expenses may only be incurred, and subsequently reimbursed by the Charity, in respect of activities which are part of the Charity's agreed and budgeted programme of charitable activities

Claims for the reimbursement of expenses must be submitted on the Charity's approved claims form. Ad hoc claims will not be considered •

Claims for the reimbursement of expenses must be accompanied by documentary evidence of the expense (eg: point-of-sale receipt, travel ticket, etc) - Where such evidence is not available the claimant must provide a written explanation to the Treasurer for approval; -

The Charity reserves the right to decline to reimburse expenses for which reasonable documentary evidence has not been provided;

Valid claims will be authorised for reimbursement as soon as is reasonably practical after receipt.