

Volunteer Expenses Policy

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1. Purpose and introduction

To provide a policy and associated procedures for reimbursement of personal expenditure incurred by RNLI volunteers for reasonable and authorised RNLI related activities if they so require it.

Whilst recognising the right of the volunteer to claim legitimate expenses, volunteers, like staff within the charity, are asked to keep costs to a minimum. This procedure is to inform those who wish to claim expenses, and we recognise many volunteers may not wish to do so.

Volunteers at Stations

This document provides guidance on claiming out-of-pocket expenses, for example personal expenses incurred while on a training course, travel, mileage and meals.

Important note: costs reclaimed via this process can be viewed on the detailed Station Running Costs report for Treasurers, and Budget delegate reports, but will not be visible in Salesforce.

Volunteers at Branches

For the branches in the Republic of Ireland holding a Barclaycard for payments, this policy covers expenditure that has not or could not be paid via the charity credit card. Please see separate guidance on use of the RNLI Barclaycards for further details. It is intended that wherever possible the RNLI Barclaycard should be used for payment, to minimise out of pocket spend and this reclaim process. **Please note branch spend claimed centrally will be added to Salesforce manually as a notional entry for visibility.**

2. Scope

This policy is designed for authorised, general out of pocket expenses, for volunteers at stations and branches.

Any expenditure should be in keeping with the organisation's charitable status, be economical and authorised by an appropriate person **prior to being incurred**.

All such expenses must be incurred wholly, exclusively and necessarily by the volunteer in the course of RNLI related activities.

Please note it does **not** cover the Lifesaving Operations Department procedures that already exist for claiming:

- Service and Exercise Allowances
- Training Allowances (including associated expenses of passages, personal allowances and those related to training courses')
- Relief Payments
- Retaining Fees

The procedures and policy for each of the above can be found in the Regulations of the RNLI or are held in the Operations department. For further information please contact your Area Lifesaving Manager (ALM), Community Manager (CM), or the Regional Support Team.

2.1 This policy applies to:

All Station and Branch volunteers

2.2 Policies linked to this policy

This policy should be read in conjunction with the Regulations of the RNLI, guidance for fundraisers, and guidance for Operational Volunteers at Lifeboat Stations.

Please refer to your ALM or CM for further information.

3 Authorisation

All expenses must be authorised prior to being incurred as per the procedure documented in Appendix 1.

Approval may be either a general approval for all occasions e.g. very small regular expenses such as stamps or car parking, or for each time or event. This will be at the discretion of those giving authorisation.

The expenses claim will normally be authorised by one of the following:

- ALM for the lifeboat station.
- CM for the fundraising branch.

An individual may not authorise their own expenses.

3.1 Authorisation levels

There are two levels:

Level 1 – **up to** £250 / €250 per singular claim by an individual volunteer – a nominated RNLI local representative can authorise.

- Lifeboat Operations Manager (LOM) or the Lifeboat Treasurer (LT) at a lifeboat station.
- The Branch Chairman or Branch Treasurer at a fundraising branch.

Level 2 – **over** £250 / €250 per singular claim by an individual volunteer – the ALM for the station must authorise or the Community manager for the branch.

4 Audit trails

The expenses forms will be subject to audit on a routine, or random basis, as part of the RNLI's standard financial procedures.

5 Specific Expenses Guidelines

The following rules are subject to the terms of the overall policy (Section 2 above).

5.1 Travel

It is essential that travel claims are restricted to those extraordinary journeys beyond the normal place of volunteering and deemed absolutely necessary. Please arrange travel through the Regional base where possible. Travel should be planned in advance where possible to take advantage of advance fares and rates, and to identify more economical days or times of day to travel. The number of individuals travelling must be kept to a minimum. The most cost-effective relevant mode of travel should be used.

5.1.1 *Travel (Private Vehicles)*

The reclaim of vehicle costs will be based on the volunteer being classed as a casual user. The use of a volunteer's private car for RNLI activities is subject to the conditions stated in the RNLI Volunteer Driving Policy.

The costs of business mileage can be reclaimed at the relevant rate set out in Appendix 2. These are regularly updated in line with HMRC/Revenue guidelines. To

enable the RNLI to potentially reclaim the associated VAT, volunteers are requested to submit VAT receipts for fuel purchased ahead of or during business trips wherever possible. Receipts should be dated within a reasonable period before the start of the journey. In the form, please include the start and destination for your journey.

Car parking, tolls and ferry charges incurred on the journey may also be reimbursed when supported by receipts, where possible.

5.1.2 Air Travel

Economy class **must** be used, and the most cost-effective ticket purchased. Only where flexibility is a requirement may a more expensive flexible ticket be obtained.

5.1.3 Ferry travel

Daytime ferry travel should be second class. A cabin may be booked for overnight crossings exceeding six hours or for security reasons.

5.1.4 Trains

Rail travel should be used in preference to air travel, if there is a choice and providing that the journey is expected to last three hours or less. Second class **must** be used for all rail travel. Where possible, meetings should be arranged in line with departure times that offer cheap day returns. Wherever practical, rail travel should be used in preference to the use of a private car.

5.1.5 Buses, underground and other public transport

These may all be used. Volunteers are expected to use the most reasonable and convenient method of transportation available having regard for cost and time. Where payments are made through Oyster or contactless card, it is accepted receipts will not be available.

5.1.6 Taxis

Taxis could be used for reasons of safety when alternative transport does not exist or when it makes financial sense to do or where other means of transport are not available or appropriate, or if with a heavy load or awkward luggage or where safety is a concern

All of the above **must** be substantiated by a receipt or the priced ticket.

5.2 Booking through the Regional Base

Long distance travel using public transport and hire cars should be booked through the Regional Base to take advantage of economies of scale and the opportunity to recover VAT.

5.3 Accommodation and meals

Where a volunteer is required to travel and spend nights away from home for agreed RNLI volunteering activities, then these expenses are to be reclaimed as the actual cost of overnight accommodation and meals.

The most cost-effective accommodation should be used and booking should be arranged in advance to benefit from better pricing. This could be a hotel chain, such as Travel Inn/Holiday Inn, or The Lifeboat College when staying in Poole. In the absence of such hotel chains, the standard of accommodation should be 'reasonable' with grading up to three stars or equivalent wherever possible. Local bed and breakfast accommodation should also be considered. Volunteers could consider if they require breakfast or an evening meal when booking accommodation, as booking all requirements together can offer better value. All expenses should be supported by the hotel bill, which must be the VAT invoice, not a credit card payment slip.

5.4 Alcohol

Alcoholic drinks will not be reimbursed as part of a subsistence claim. If alcohol is purchased, then this expense should be borne by the individual.

5.5 Meal guideline rates

The RNLI publishes guideline rates, above which it does not believe expenditure is generally reasonable. These are included in **Appendix 3** and are in line with Revenue scale rates. For guidance, the cost of the meal should be no more than the allowance rates. While it is expected that establishments and meals can generally be chosen to fall below these rates it is also recognised that in some circumstances it is unavoidable to spend more.

The expense claim submitted **must** be for the actual amount spent and supported by receipt e.g. lunch £3.50, and **not** for the guideline rate.

5.6 Telephone charges

Call charges must be claimed using the normal expense procedure supported by itemised telephone bills.

Volunteers should, where possible, make calls only at the cheapest times, using the cheapest call rates.

5.7 Office/Event Administration expenses

Actual costs incurred should be claimed e.g. stamps, milk and supported by VAT receipt where the expense has VAT applied

5.8 Other expenses

There may be circumstances where Volunteers may incur other expenses on behalf of the organisation that does not fall into the above categories. In all cases the expense **must be authorised in advance** by an authorised staff member and be submitted for payment with the supporting invoice/receipt.

6 Responsibility

All volunteers referred to within the scope of this policy are required to be familiar with the terms of this policy.

Individual volunteers and support members of staff are responsible for ensuring that this policy is applied within their own area. Any queries on the application or interpretation of this policy must be discussed with the ALM or CM prior to any action being taken.

7 Non-compliance

Non-compliance with this policy should be referred to the appropriate senior support member of staff for investigation. This may invoke the Volunteer Problem Solving Policy.

8 Changes to the Policy

The Finance department has the responsibility for ensuring the maintenance, regular review and updating of this policy and supporting appendices.

Appendix 1: Claim Procedures

Other than the exclusions defined in Section 2, expenses must be claimed using the following procedures.

For all expense claims the form in Appendix 4 must be completed for each claim. The name of the volunteer must be clearly marked on the claim form

Please remember that you, the volunteer, are responsible for the correct completion of the claim form. The form must be signed by the claimant. If there are any errors, omissions or any of the following have not been complied with, then the form will be returned to you via the authorising person. Please help the RNLI to process claims quickly by ensuring the claim is complete, accurate and orderly before submitting it for authorisation and subsequent payment.

Authorisation

Expenses must be authorised prior to the cost being incurred by the appropriate individual, as detailed in Section 3 above.

Payment will not be made without the authorising individual's signature on the claim form.

How to send expense forms for approval

- Expense forms can be downloaded from Compass, and copies are also included in Appendix 4.
- For volunteers in Republic of Ireland sending claims for processing at Poole HQ, please scan and send via email to your ALM or CM, who will forward to the Accounts Payable team for processing
- For claims that require approval by the Regional base in Dublin, please scan and send via email to the Regional Support team.
- For volunteers who do not have access to scanners or technology to send the forms electronically, please post all documentation to the Regional Support team.

Timing and Payment

The claim for reimbursement of expenses should be made as soon as is practicable after the actual cost has been incurred.

All claims must be submitted to the authorising person for approval prior to submission for payment. Claims must be made promptly and any claims made over 3 months old may not be approved for payment.

Local station payments

Payment of expenses for station volunteers in the UK: currently may be made from the station account by the Lifeboat Treasurer, using the procedures documented in the Regulations of the RNLI. A cheque will be issued.

Payment of expenses for station volunteers in Ireland: authorised claim forms with receipts must be submitted to your ALM, who will forward the expenses to Accounts Payable for processing. Payment will be made by bank transfer to the volunteers bank account. Expense payment runs are undertaken fortnightly. Timetable of payment dates is shown in **Appendix 5**.

Local branch payments

Payment of expenses for fundraising branch volunteers in the UK are made from the branch account by the Branch Treasurer, using this policy.

Payment of expenses for fundraising branch volunteers in Ireland are made using the RNLI Barclaycard (see separate procedure) or reclaimed by the individual, using this policy.

Supporting documentation

All items must be supported by a receipt, bill or invoice with a clear reference to the particular receipt on the claim itself.

Expenses claims and supporting receipts will be kept for six years, as part of our audit process.

Format

For claims to be processed, the expense form in [Appendix 4](#) must be completed for each claim. The name of the volunteer must be clearly marked on the claim form.

Vehicle mileage

The form in [Appendix 4](#) should be used for all mileage claims, regardless of value, and will act as the receipt. The mileage rate being claimed and total mileage cost should be calculated and entered on the form for payment.

Totals

Please ensure that column totals are entered, where necessary, and that these totals are accurate when the claim form is being used.

Other expenses

For categories of expenditure not covered by the other headings entry needs to be made in 'other expenses', with a clear description of the expenditure being claimed. It is important to note that this expense policy cannot be used by volunteers to claim expenses in lieu of 'loss of earnings'.

Appendix 2: Private Vehicle Mileage Rates

When travelling to the event, in line with the RNLI Volunteer Driving Policy, the following rates may be claimed:

UK

For journeys £0.45 per mile*

** if annual mileage undertaken for the RNLI exceeds 10,000 miles a lower mileage rate applies after 10,000 miles, please contact Finance.*

Republic of Ireland

For journeys under 160km

Up to 1200cc engine	€0.391 per km
1201cc to 1500cc engine	€0.462 per km
Over 1500cc engine	€0.590 per km

For journeys over 160km

The above rates for first 160km, followed by

Up to 1200cc engine	€0.212 per km
1201cc to 1500cc engine	€0.236 per km
Over 1500cc engine	€0.284 per km

If a fuel receipts, for fuel purchased around time of journey can be submitted with the claim this will support any VAT reclaim and would be appreciated.

Appendix 3: Meal rates

Meals whilst you are away may also be reimbursed within the following rates:

UK

Lunch allowance: per meal incurred	£5.00
Dinner allowance: per meal incurred	£15.00


Republic of Ireland

Lunch allowance: per meal incurred	€13.71
Dinner allowance: per meal incurred	€19.90

Appendix 4: Claim forms


Expense claim form: Sterling

Link to form on Volunteer Zone: <https://rnli.org/support-us/volunteer/volunteer-zone/resources-guides-and-policies/policies-and-guides?resultsPerPage=12&display=grid&keywords=expenses&lang=uk>

RNLI VOLUNTEER EXPENSES - STERLING CLAIM				Vendor No: Cost Centre: <i>Office use only</i>		 Lifeboats		
Name: <input style="width: 90%;" type="text"/>								
Address: <input style="width: 98%;" type="text"/>								
No.	Receipt Date	Reason for incurring this expenditure on behalf of the RNLI	Car Mileage (per round trip) First 10,000 miles at 45p/mile additional miles at 25p/mile			Other Travel Expenses 7244	Hotels & Meals 7229	Misc Expenses 7740
			miles	rate	£			
1				£0.45				
				£0.25				
2				£0.45				
				£0.25				
3				£0.45				
				£0.25				
4				£0.45				
				£0.25				
5				£0.45				
				£0.25				
6				£0.45				
				£0.25				
7				£0.45				
				£0.25				
8				£0.45				
				£0.25				
9				£0.45				
				£0.25				
10				£0.45				
				£0.25				
			sub total:					
Please put the start and end point of your journey in the description. I claim reimbursement of the above expenses, incurred wholly, exclusively and necessarily on behalf of the RNLI						Total Claim: £ <input style="width: 100px;" type="text"/>		
Volunteer's signature: _____ Date: _____								
Authorization Signature: _____ Name: _____ Designation: _____ Date: _____								

Expense claim form: Euro

Link to form on Volunteer Zone: <https://rnli.org/support-us/volunteer/volunteer-zone/resources-guides-and-policies/policies-and-guides?resultsPerPage=12&display=grid&keywords=expenses&lang=irl>

RNLI VOLUNTEER EXPENSES - EURO CLAIM				Tender Ref: _____ Cost Centre: _____ <small>Officer use only</small>		 Lifeboats		
Name: _____								
Address: _____								
No.	Receipt Date	Reason for incurring this expenditure on behalf of the RNLI	Car mileage (per annum)			Other Travel Expenses 705078	Mileage & Hired 705072	Misc Expenses 705560
			km	rate	£			
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
<i>For journeys under 160km</i> <i>Up to 1200cc engine 16.39£</i> <i>1201cc to 1500cc engine 16.46£ per km</i> <i>Over 1500cc engine 16.53£ per km</i>			<i>For journeys over 160 km</i> <i>Up to 1200cc engine 16.21£ per km</i> <i>1201cc to 1500cc engine 16.25£ per km</i> <i>Over 1500cc engine 16.28£ per km</i>			Sub total: _____		Total Claim: 1
I claim reimbursement of the above expenses, incurred wholly, exclusively and necessarily on behalf of the RNLI								
Volunteer's signature: _____				Date: _____				
Authorisation Signature: _____				Name: _____		Designation: _____		Date: _____
If you would like to be paid directly to your bank please complete your account details:								
Account Name: _____			Sort Code: _____		Account No: _____			
The RNLI is the charity that saves lives at sea <small>Royal National Lifeboat Institution (RNLI) a charity registered in England and Wales (209603) and Scotland (SC037736). Registered charity number 20003326 in Republic of Ireland</small>								

Appendix 5: Payment run timetable 2022/23

For Irish branches only, Expense payments are made fortnightly on the same cadence as the vendor payment runs.

For UK branches, treasurers will continue to write a cheque, so payment run timings will not apply.

Note: The forthcoming dates are provided below, and then fortnightly thereafter.

Processed	Paid
20/12/2022	23/12/2022
03/01/2023	06/01/2023
17/01/2023	20/01/2023
31/01/2023	03/02/2023
14/02/2023	17/02/2023
28/02/2023	03/03/2023
14/03/2023	17/03/2023
28/03/2023	31/03/2023