

NORTH NORFOLK TALKING NEWSPAPER ASSOCIATION – EXPENSES POLICY

1. INTRODUCTION

1.1 This policy sets out the basis on which the North Norfolk Talking Newspaper Association (NNTNA) Trustee and volunteer expenses will be paid, and the process for claiming.

1.2 NNTNA's Financial Policy allows the payment of expenses incurred by Trustees and volunteers on the delivery of NNTNA's charitable objectives.

1.3 Other than costs associated with attendance at the studio when participating in routine recording sessions NNTNA does not expect Trustees and volunteers to be out of pocket in respect of activities carried out for the charity. All Trustees and volunteers are encouraged to submit claims for reasonable expenses incurred whilst carrying out their duties or undertaking activities in support of NNTNA charitable objectives authorised by the committee.

2. PRINCIPLES

2.1 To conform to guidance issued by the Charity Commission claims for, and payment of, expenses must be consistent with the principles set out in clauses 2.2 to 2.6. below.

2.2 Expenses are refunds by a charity of payments which the Trustee or volunteer has needed to meet personally in supporting the delivery of the charity's objectives. They are not payments for services.

2.3 Expenditure should be made by the most cost-effective means available.

2.4 Expenses incurred must not be of a standard or nature which would constitute a personal benefit to the Trustee or volunteer.

2.5 Evidence must be provided that the expenditure has been incurred.

2.6 Expenses are not allowable for the costs of partners who attend an event with a Trustee or volunteer.

3. ALLOWABLE EXPENSES

3.1 The reasonable cost of travelling on activity approved by the committee including where taxi fares were necessarily incurred, and petrol allowances permitted by the HMRC before tax becomes payable.

3.2 The cost of postage and telephone calls on charity business.

3.3 Providing special transport, equipment or facilities for a trustee or volunteer with a disability.

3.4 Reasonable overnight accommodation and subsistence while attending trustee

NORTH NORFOLK TALKING NEWSPAPER ASSOCIATION – EXPENSES POLICY

meetings or other essential events (eg specialist or voluntary sector conferences).

3.5 The cost of purchases approved by the committee which have been funded from personal resources.

3.6 The committee may authorise the payment of an honoraria to Trustees and volunteers in recognition of the costs incurred by the recipient in delivering a recurring specific function on behalf of the NNTNA.

4. PROCESS FOR CLAIMING EXPENSES

4.1 All expense claims should be submitted to the Treasurer on an expense claim form together with receipts for all costs. Details of expenditure should be itemised (i.e. Travel and accommodation given separately) with the date for each. If in exceptional circumstances a receipt is not available, the claimant should provide a signed note with an explanation and attach this to the claim form.

4.2 Expense claims should be made at regular intervals. All expenses for the current financial year should be claimed before 31 December in that year.

5. PAYMENT OF EXPENSES

5.1 Expenses will be paid directly into the claimant's bank account.

6. GIFT AID

6.1 The submission of claims for expenses allows NNTNA to fully record the cost of delivering its charitable objectives.

6.2 Recipients of expenses may, at their discretion, choose to donate some or all of the payment to NNTNA. Where the recipient is a tax-payer that donation will be eligible for inclusion in an HMRC Gift Aid claim by NNTNA.

Document Approved at meeting of Trustees on: 25th March 2025