Expenses and Reimbursement Policy

The Eyot Centre

July 2026

Approved by the Eyot Centre Management Committee (Trustees): 12 August 2026
Next review date: July 2029

Table of Contents

Purpose

The Eyot Centre recognises that volunteers, trustees, employees and contractors may incur reasonable expenses whilst undertaking authorised activities on behalf of the charity. This policy ensures such expenses are reimbursed fairly, consistently and transparently whilst ensuring charitable funds are used appropriately.

Scope

This policy applies to volunteers, trustees and self-employed/freelance contractors unless alternative expense arrangements have been agreed in writing.

General Principles

The Eyot Centre will reimburse reasonable out-of-pocket expenses necessarily incurred whilst undertaking authorised activities on behalf of the charity. Individuals are expected to minimise expenditure where reasonably possible, choose the most cost-effective option appropriate for the activity, obtain approval where required and submit claims promptly with supporting evidence. Expenses incurred without appropriate authorisation may not be reimbursed.

Travel

Private vehicles

Where an individual uses their own vehicle for authorised Centre business (for example supporting a Duke of Edinburgh expedition, transporting equipment, towing a trailer for boat hire, youth group activities or other authorised Centre events), mileage will normally be reimbursed at the prevailing HMRC Approved Mileage Allowance Payment (AMAP) rate.

Mileage should normally be calculated using the shortest practical route (normally postcode-to-postcode using Google Maps or similar). Where a longer route is reasonably necessary, for example, because of restrictions associated with towing a large trailer, avoiding unsuitable roads or complying with legal or safety requirements, that route may be claimed, provided the reason is recorded on the claim form.

Mileage claims should include the date, purpose of the journey, start location, destination and total mileage. Fuel receipts are not required for mileage claims.

Unless otherwise authorised in advance, mileage will be reimbursed only for the distance travelled on authorised Centre business. Where a journey starts or finishes at an individual's home, the normal journey between the individual's home and The Eyot Centre will not normally be reimbursed. Reimbursement will therefore normally be calculated from the Centre to the authorised destination and return, unless an alternative starting point has been agreed in advance because it is demonstrably more economical or operationally necessary.

Reasonable parking charges, tolls and ferry charges will be reimbursed where necessarily incurred.

Parking fines, speeding fines and other penalties will not be reimbursed.

Individuals using their own vehicle remain responsible for ensuring that it is roadworthy, appropriately insured and suitable for the journey being undertaken. Additional requirements relating to towing Centre trailers are contained within the Centre's Trailer Towing Policy.

Mileage will not normally be reimbursed for travel undertaken primarily for personal recreation or participation, including travelling to or from personal paddles, club training sessions, races, competitions, or towing boats or trailers for members' recreational use or competitive participation. Mileage will only be reimbursed where the activity has been authorised in advance by the Treasurer or trustees as being in furtherance of the charity's objectives.

Public transport

Reasonable costs for rail, bus, underground, ferry and other public transport will be reimbursed. Electronic tickets and receipts are acceptable.

Taxi travel will normally be reimbursed only when public transport is unavailable, accessibility requires it, or prior approval has been obtained.

Refreshments

Volunteers, trustees and contractors undertaking authorised Centre activities may claim reasonable non-alcoholic refreshments where refreshments cannot reasonably be provided by the Centre or taken at home.

The following maximum reimbursements apply:

Duration of authorised activity away from the centre	Maximum reimbursement
Up to 3 hours	One drink (maximum £4)
More than 3 hours and up to 6 hours	Two drinks and a light meal (maximum £15)
Over 6 hours	Two drinks and a meal (maximum £25)

Receipts must be submitted with all claims.

Alcoholic drinks will not be reimbursed.

Where overnight activities are undertaken (e.g. Duke of Edinburgh expeditions, residential visits or competitions), meal allowances are covered under overnight trips.

Overnight trips

Where an authorised activity requires an overnight stay (for example Duke of Edinburgh expeditions, residential youth camps, competitions, training events or other authorised Centre activities) reasonable costs for accommodation, campsite fees, meals, parking and other agreed expenditure directly related to the activity may be claimed. Where practicable, overnight costs should be approved in advance.

Overnight expenses will not normally be reimbursed for attendance at activities undertaken primarily for personal recreation or participation, including club paddles, races, competitions or social events, unless this has been specifically authorised in advance by the Treasurer or trustees as being in furtherance of the charity's objectives.

Subsistence for overnight trips

Reasonable food and non-alcoholic refreshments may be claimed where authorised activities prevent individuals from reasonably returning home. Actual expenditure should be claimed up to the maximum amounts shown below.

Circumstance	Maximum reimbursement
Breakfast (overnight stay)	£10
Lunch	£12
Evening meal	£25

Receipts are required. Alcohol will not be reimbursed.

Other Expenses

Reasonable authorised purchases made on behalf of the Centre may be reimbursed, provided receipts are submitted.

Where it is not reasonably possible to use the Centre's normal purchasing process (for example during expeditions, at events, or where no purchase order can reasonably be raised), an individual may purchase goods or services on behalf of the Centre using personal funds, provided the expenditure has been approved in advance by an authorised trustee. Purchases should normally be approved in accordance with the Centre's delegated approval limits. Where expenditure falls outside an approved budget or requires an exception to this policy, prior trustee approval must be obtained.

Claims for reimbursement must be supported by the original or electronic receipt and evidence of the prior approval. The Centre reserves the right not to reimburse unauthorised purchases.

Claims Process

Claims should normally be submitted within one month of the expense being incurred. Claims should include a completed claim form, receipts where applicable and any supporting information required. Electronic copies are acceptable.

Approval

Claims must be authorised before payment. No individual may approve their own claim. Claims submitted by the Treasurer must be approved by another trustee.

The approval limits below are intended to support the efficient day-to-day operation of the Centre by allowing routine expenditure and reimbursement claims to be authorised without requiring approval from the full Board of Trustees.

For the purposes of this policy, Section Representative Trustees are the trustees appointed in accordance with the Centre's Constitution to represent each active section of the Centre on the Board of Trustees. Each active section is ordinarily represented by two trustees: the Chair or Leader of that section and a Youth Representative, elected by the section membership and formally accepted at the Annual General Meeting in accordance with the Constitution.

Delegated authority may only be exercised where the expenditure:

- is in furtherance of the Centre's charitable purposes;
- is within an approved budget or agreed project allocation;
- complies with this policy and any other relevant Centre policies;
- represents reasonable value for money; and
- does not require an exception to an existing trustee decision or policy.

Wherever reasonably practicable, expenditure must be authorised before it is incurred. Individuals who incur expenditure without the appropriate prior approval do so at their own risk, and the Centre reserves the right to refuse reimbursement where expenditure was unauthorised, outside an approved budget, or otherwise not in accordance with this policy.

Delegated authority is intended to enable routine decisions to be made efficiently provided the expenditure is within the delegated approval limit, within an approved budget and complies with this policy.

Delegated approval does not permit an individual to create a new budget, approve expenditure outside an approved budget, or commit the Centre to significant new financial obligations. Where expenditure exceeds the delegated approval limit, falls outside an approved budget, or requires an exception to Centre policy, approval must be obtained from the appropriate authority before the expenditure is incurred wherever reasonably practicable.

Approval Limits

- Section Representative Trustee – up to £200 within an approved budget line.

  Section Representative Trustees may authorise routine expenditure and reimbursement claims relating to their section that fall within an approved budget and comply with this policy.

- Centre Manager – up to £500 within an approved budget line.

  The Centre Manager may authorise routine operational expenditure necessary for the day-to-day management, maintenance and operation of the Centre, provided it falls within an approved budget and complies with this policy.

- Honorary Treasurer – up to £1,000 within an approved budget.

  The Honorary Treasurer may authorise expenditure and reimbursement claims within approved budgets, ensure appropriate financial records are maintained, and verify that claims comply with this policy.

- Honorary Treasurer and one additional Honorary Officer (joint approval) – £1,000 to £2,500 within an approved budget.

  Expenditure within this range requires the joint approval before the expenditure is incurred.

- Full Board of Trustees

  The approval of the Full Board of Trustees is required for:

  - expenditure exceeding £2,500;
  - expenditure outside an approved budget;
  - expenditure creating a new budget commitment or financial obligation;
  - exceptional reimbursements;
  - any expenditure requiring an exception to this policy or another trustee-approved policy; or

- any expenditure that, in the opinion of the approving individual, should properly be referred to the Board for consideration.

Once expenditure has been authorised in accordance with the delegated approval limits above, reimbursement may be made on submission of a valid expense claim supported by appropriate receipts or other evidence required by this policy. Approval of reimbursement confirms that the expenditure was authorised, properly incurred on behalf of the Centre and complies with the Centre's financial procedures.

Exceptional Circumstances

The Board of Trustees may recommend reimbursement outside the terms of this policy in exceptional circumstances. Any such reimbursement must be approved in accordance with the Centre's delegated approval limits and the reasons recorded.

Review

This policy will normally be reviewed every three years or sooner if legislation, HMRC guidance or operational requirements change.