

## Expenses Policy

### Definitions:

**Trustee** - an individual person given control or ultimate responsibility for governing Evolve and directing how it is managed and run.

**Members** - Membership of Evolve is open to anyone who is interested in furthering its purposes, and who, by applying for membership, has indicated his, her or its agreement to become a Member and acceptance of the duty of Members set out in Evolve's Constitution. A Member may be an individual, a corporate body, or an individual or corporate body representing an organisation which is not incorporated.

**Associate** - any individual providing paid or pro bono skills or services to Evolve for a defined project or task for a limited period of time.

**Staff** - any individual employed and paid by Evolve.

**Volunteer** - any person who freely donates his/her time to undertake activities and assignments for or on the behalf of Evolve.

### Background

1. All Trustees, Members, Staff, Associates and Volunteers are entitled to be reimbursed for out-of-pocket expenses incurred while promoting and supporting the delivery of Evolve's objectives.
2. Expenses can include a wide range of costs including but not limited to travel costs to attend meetings, telephone and broadband charges (outside of the UK), and subsistence.
3. In all cases, it is important to ensure that the reimbursement of out-of-pocket expenses is not and does not appear to be a disguise for making income payments (remuneration) to the recipient(s).
4. It is important to note that individuals (Trustees, Members, Staff, Associates, or Volunteers) who generously waive their expenses or purchases as "donations" to Evolve may inhibit the ability to show the true costs of running the Charity.
5. Evolve reserves the right to change its Expenses Policies & Procedures to maintain consistency with current accepted best practice, regulation or legislation, and to meet its needs.

### Policy

#### *Submitting Claims for Reimbursement of Expenses & Purchases*

6. Claims for reimbursement of expenses must be submitted on Evolve's approved expenses claim form and accompanied by documentary evidence of the expense (eg: receipt, bank statement, travel ticket or in cases where a receipt/other evidence is unavailable, self-certification voucher).

6.1. Evolve reserves the right to decline the reimbursement of expenses if reasonable evidence has not been provided;

7. All expenses claims must be submitted within 60 days of the relevant activity.
8. Expenses may only be claimed later than 60 days with prior approval from the Financial Manager.
9. Expenses claim forms may also include claims for the reimbursement of goods/services purchased by the claimant on behalf of Evolve and must be accompanied by documentary evidence of each purchase (eg: receipt).

#### *Travel Expenses in the UK*

10. Public transport should be used wherever possible, except for airport transfers, and every effort should be made to book tickets in advance to reduce the cost of travel.
11. Taxis may be used where no public transport is available or the journey time by public transport is unreasonably long or arduous (particularly where the journey involves multiple changes).

#### *Travel Expenses in Uganda*

12. Travel should be conducted by Evolve authorised driver, Uber, or Safe Boda-Boda in that order of preference. Safe Boda Boda is only to be used when no other form of transport is practicable. Receipts from Evolve authorised drivers, and from the Uber App should be retained and recorded on the passenger's claim form. Boda-Boda trips are to be self-certificated.
13. For reasons of safety, Safe Boda Bodas may only be used for Evolve work during daylight hours.

#### *Subsistence*

##### *UK Team*

14. A daily allowance (per diem) for subsistence and out of pocket expenses can only be claimed when an employee or volunteer is deployed abroad on Evolve business outside the UK - e.g on an assignment in Uganda.
15. Evolve's per diem rate is £35 per day.

16. Accommodation costs (hotel, AirBnB, apartment, or hostel) will be reimbursed where an individual is on authorised Evolve business away from his or her home and there has been prior authorisation by the Finance Manager or a member of the Senior Management Team. Every effort should be made to keep accommodation costs at a minimum by booking in advance, using price comparison websites, and sharing apartments where reasonably possible.
17. Accommodation costs will be reimbursed at their actual value and documentary evidence should be provided as stated in points 6-9.

#### *Uganda Team*

18. Volunteers in Uganda will be reimbursed in accordance with their respective Volunteer Agreements.

#### *Telephone Calls*

19. Evolve will reimburse the actual costs of calls made from personal phones not covered by a contract or phone plan whilst carrying out work for the charity. This includes calls made in Uganda or another country.

#### *Other Types of Expenses*

20. The above examples of expenses claims are illustrative, not exhaustive.
21. Expenses not detailed above will be paid if authorised by the Finance Manager or a member of the Evolve Management Committee.

#### *Reimbursement of Expenses & Purchases*

22. All claims submitted for the reimbursement of expenses incurred during Evolve activities and/or purchases made on behalf of Evolve will be vetted for compliance with charity law, taxation law and these policies and procedures before being authorised for reimbursement.
23. Claims which are not in the prescribed form, incomplete (eg, missing required supporting documents), inaccurate or otherwise not compliant with relevant legislation will be returned for correction or rejected.
24. Valid claims will be authorised for reimbursement as soon as is reasonably practicable after receipt. Payment will usually be made by bank transfer directly to the claimant's account. Alternatively payment can be made by cash, in the case of small claims (less than £30), where appropriate.