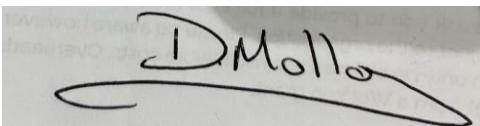
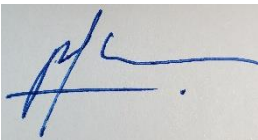




First **Star** Scholars **UK**

Expenses Policy

Date of Last Review	16/10/2024
Review Cycle	Annually
Date (Month/Year) of Next Review	10/2025
Date Policy was Ratified	16/10/2024
Named Lead for Writing/Review	Emily Hollis MBE
Signed:	Date
CEO	16/10/24
	
FSSUK Board of Trustees – Chair	
	

Introduction

First Star Scholars UK wants to ensure that staff, trustees and volunteers are not out of pocket for the work they do for us, while also looking to get the best use of limited funds.

HM Revenue & Customs expenses and benefits rules recognise that reimbursement of standard business expenses (such as travel) are not taxable. First Star Scholars UK's policy is guided by these rules, and we do not pay expenses that will give rise to tax or National Insurance.

In order to comply, any amounts claimed must be for actual costs incurred by staff 'wholly, exclusively and necessarily in the performance of the duties of their employment', and that adequate records are submitted with each claim.

General rules

Expenditure incurred by staff, trustees or volunteers of First Star Scholars UK, should be necessary to achieve our goals and represent good value to the organisations that fund us.

Each staff member is responsible for familiarising themselves with these rules and understanding the limits of their authority, as First Star Scholars UK may not reimburse any expenses considered unreasonable or outside this guidance.

All expenses should be itemised, with supporting receipts attached on First Star Scholars UK's claim form. All expenses must be agreed in writing in advance by the CEO. Any expense not agreed in advance will not be paid.

Expenses under £20 that have no supporting receipt may be accepted in exceptional circumstances. Expenses over £20 with no supporting receipt require a signed letter by the staff member explaining the purpose of the expense and the reason why a receipt is not provided. First Star Scholars UK may decline to reimburse an expense claimed with no supporting receipt.

Eligible expenses

The specific rules for eligible expenses that may be claimed by staff are listed and described below:

- Public transport fares
- Use of personal vehicles
- Taxis
- Subsistence
- Overnight accommodation
- Medical costs – eye tests

Public transport fares

Expenses associated with public transport such as trains, buses, underground and flights are eligible for expenses claims but must all be reasonable and required for charity purposes. The most economical, whilst remaining practical, mode of transport should be used.

Staff are expected to make use of any special reduced fare arrangements, such as cheap day and period returns, where possible.

Use of personal vehicle

Staff may use their own vehicles for business travel if they wish, at their own risk. Where practicable staff should travel together to minimise costs. Any member of staff using his or her vehicle for business purposes must have a full UK driving licence, and the vehicle must have an in-date MOT certificate, be fully taxed vehicle and insured for business use. A mileage allowance may be claimed by staff using their own vehicle for business travel. Current mileage allowance rates are as follows:

Vehicle	First 10,000 miles	Over 10,000 miles
Cars & vans	45p	25p
Motorcycles	24p	24p
Bicycles	20p	20p

Parking fees, congestion charges and toll charges will be met by First Star Scholars UK but not parking fines.

Taxis

The cost of travel by taxi will be reimbursed in the following circumstances:

- There is no reasonable or practical alternative to getting to the destination.
- The staff member has been required to work so early or late, that public transport is not reliably available, or the individual's safety is compromised.
- A 'heavy load' is being transported, which would be unreasonable to carry on public transport.
- The individual has a disability such that public transport is not appropriate.

The reason why the staff member has chosen to travel by taxi must be described in the expenses claim form, and a receipt provided showing the date, and reason for travel.

Subsistence

Employees will be reimbursed for meals as part of travel or business-related activities. An upper limit of £5 is set for lunch and £25 for evening meals. Per-diem arrangements may be considered, eliminating the need for employees to submit meal receipts.

Overnight accommodation

Reasonable costs for overnight accommodation will be reimbursed where it is necessary for First Star Scholars UK's staff to perform their duties away from their usual workplace. As a guideline, accommodation is expected to be a budget hotel or equivalent.

Medical costs – Eye Tests

First Star Scholars UK will reimburse the reasonable cost of eye tests for employees. These may be requested by all employees regularly using computers.

Hospitality

First Star Scholars UK will reimburse reasonable claims for hospitality where this involves meals or refreshments provided during business meetings and advocacy settings. Such claims must be authorised by either the CEO or the Chair of Trustees.

Making claims

All claims for travel and subsistence expenses, from trustees, staff and volunteers, must be completed on the 'Expenses Claim Form' which is available on SharePoint or by emailing the CEO, Director of Operations or Finance Trustee.

Claims by staff and volunteers should be authorised by the CEO or, for the CEO by the Chair of Trustees.

Claims by trustees should be authorised by CEO or Chair of Trustees (not their own claim).

Claims should usually be submitted monthly or, may be submitted more frequently if the total claim has reached £200.

Version Control - Approval and Review

Version No.	Approved by	Approval Date	Main Change	Review Period
1.0	Diarmuid Molloy	16 October 2024	New policy format approved	Annually

