



Barrowby Parish Council

Email: clerk@barrowbyparishcouncil.gov.uk

Address: Reading Room, Church Street, Barrowby, NG32 1BX

Website: <https://barrowby.parish.lincolnshire.gov.uk>

Volunteers' Expenses Procedure

(including volunteers supporting Council working groups)

Document control

- **Owner:** Full Council
- **Responsible officer:** Clerk / Proper Officer
- **Adopted:** 11.05.2026 (Minute ref: 8e [26/008])
- **Version:** 2026.1
- **Review:** Annually or earlier if legislation/guidance changes
- **Next review due:** January-March 2027 at Full Council for formal adoption at Parish Council May 2027

1. Purpose

This procedure sets out the rules for reimbursement of authorised, actual out-of-pocket expenses incurred by volunteers acting on behalf of Barrowby Parish Council or an approved Council working group.

Volunteers are not paid for their time. Reimbursement under this procedure is limited to reasonable expenses actually incurred in carrying out approved volunteer activities. Government guidance states that volunteers may receive money to cover expenses, but payment beyond reimbursement of expenses can risk changing their status. HMRC guidance also indicates that reimbursement of reasonable volunteer expenses does not normally create a tax or NIC charge where it does no more than cover actual costs.

2. Scope

2.1 This procedure applies to:

- a. volunteers acting directly on behalf of the Council; and
- b. volunteers acting as part of an approved Council working group or Council-supported volunteer group.

2.2 For the avoidance of doubt, this may include volunteers assisting:

- a. RAGS;
- b. the Flower Group; and
- c. any other Council-approved working group or volunteer group from time to time.

2.3 This procedure does not apply to:

- a. parish councillors claiming as members; or
- b. employees claiming as staff.

3. Working groups

3.1 A volunteer assisting a Council working group may only claim expenses under this procedure where:

- a. the working group is recognised or authorised by the Council;
- b. the activity giving rise to the claim was approved by or on behalf of the Council; and
- c. the claim complies with this procedure.

3.2 This procedure applies to volunteers supporting Council working groups generally and is not limited to any one group.

3.3 Nothing in this procedure authorises a working group to incur expenditure or commit the Council to expenditure beyond the authority given by the Council.

4. General principles

4.1 Volunteers may be reimbursed only for:

- a. actual out-of-pocket expenses;
- b. reasonably incurred in connection with approved volunteer activity; and
- c. properly evidenced in accordance with this procedure.

4.2 Volunteers are not paid for their time, attendance, goodwill, inconvenience or general contribution.

4.3 No claim will be paid where:

- a. the expense was not authorised in advance where authorisation was required;
- b. the required evidence is missing;
- c. the claim is incomplete or late without good reason; or
- d. the expense is personal, excessive, unnecessary or unrelated to the approved activity.

5. What may be reimbursed

Subject to prior approval where required, the following may be reimbursed:

- a. travel costs to and from approved volunteer activities;
- b. parking fees, tolls and similar necessary charges;
- c. materials or small items purchased specifically for an approved activity;
- d. pre-approved refreshments or subsistence where reasonably necessary for the activity; and
- e. any other expense specifically approved in advance by the Council or authorised officer/member.

6. Travel and mileage

6.1 Volunteers should use the most economical reasonable means of travel.

6.2 Public transport costs may be reimbursed where supported by tickets or receipts.

6.3 Mileage by private vehicle may only be reimbursed where:

- a. the Council has agreed that mileage may be claimed; or
- b. the relevant activity leader, Clerk or other authorised person has approved it in advance.

6.4 Where mileage is approved, it will normally be reimbursed at the prevailing HMRC approved mileage rate. As at April 2026 this is 45p per mile for the first 10,000 miles in the tax year and 25p thereafter for cars and vans, 24p for motorcycles and 20p for bicycles.

6.5 Mileage claims must include:

- a. date of journey;
- b. purpose of journey;
- c. start point and destination; and
- d. miles claimed.

6.6 A volunteer using a private vehicle must ensure that it is roadworthy, taxed and insured.

7. Purchases and materials

7.1 Volunteers must not normally buy items for the Council or for a Council working group unless this has been authorised in advance.

7.2 Claims for materials, equipment or supplies must be supported by receipts or invoices.

7.3 Wherever possible, purchases should be made directly by the Council rather than by volunteers personally.

8. Subsistence

8.1 Reasonable refreshments or subsistence may be reimbursed where:

- a. they were necessary for the approved activity;
- b. they were authorised in advance where reasonably practicable; and
- c. an itemised receipt is provided.

8.2 Alcohol will not be reimbursed.

9. Evidence requirements

9.1 Except for mileage claims, every claim must be supported by a receipt, invoice, ticket or other satisfactory documentary evidence.

9.2 Claims without adequate evidence will not normally be paid.

10. Time limit for claims

10.1 Claims must be submitted within **1 month** of the date the expense was incurred.

10.2 Claims submitted after 1 month will not normally be reimbursed unless there is a good reason and exceptional approval is given.

10.3 Claims relating to a financial year should be submitted promptly and, in any event, no later than **30 April** following the end of that financial year. Claims submitted after that date will not normally be paid unless the Council is satisfied that exceptional circumstances apply.

11. Claim process and approval

11.1 Claims must be submitted on the Council's approved volunteer expenses claim form with supporting evidence attached.

11.2 Claims should be submitted to the Clerk/RFO or to the person designated by the Council for that volunteer group or working group.

11.3 Claims must be checked for:

- a. compliance with this procedure;
- b. prior approval where required;
- c. supporting evidence;
- d. arithmetic accuracy; and
- e. budget provision.

11.4 A volunteer must not approve their own claim.

11.5 Where the claimant is also a councillor or employee, the claim must be made under the correct procedure according to the capacity in which the expense was incurred.

12. Status of volunteers

12.1 Nothing in this procedure creates a contract of employment, worker status, or any entitlement to payment for time spent volunteering.

12.2 This procedure is intended only to reimburse actual out-of-pocket expenses reasonably incurred on approved activities. Government and HMRC guidance indicates that paying volunteers anything more than expenses can create legal and tax risks.

13. Relationship with other Council policies

This document should be read alongside the Council's Financial Regulations, payment approval arrangements, procurement rules, volunteer policy, working group terms of reference, and any relevant staff policies. Where there is any conflict, the law and the Council's Financial Regulations take precedence.

14. Review

This procedure will be reviewed periodically and whenever there is a relevant change in law, HMRC practice or Council arrangements for volunteer groups and working groups.