



Thrombosis Ireland CLG
Trustee Board Expenses Policy

Introduction

This policy sets out the basis on which Thrombosis Ireland CLG (“Thrombosis Ireland”) Trustee / board member and Volunteer expenses will be reimbursed, and the process for claiming. Thrombosis Ireland allows the payment of expenses incurred by Trustees or Volunteers only on Thrombosis Ireland business.

Thrombosis Ireland does not expect Trustees or Volunteers to be out of pocket in respect to work carried out for the charity and encourages all Trustees to submit claims for reasonable reimbursable expenses incurred whilst carrying out their duties as a trustee of Thrombosis Ireland.

It is important to note that all expenses have to follow the designated Revenue guidelines. This requires all expenses be wholly, exclusively and necessarily incurred in their role, with all expenses being reimbursed on a vouched receipts basis only.

For the bases of the policy, the Revenue guidelines for the treatment of expenses for Voluntary work are as follows:

- A. You may pay expenses for travel and subsistence to individuals who work for your organisation on a voluntary and unpaid basis. These expenses are tax-free provided:
- B. The organisation’s functions and aims are both altruistic and non-commercial (for example, registered charities or sports bodies).
- C. The expenses are needed only to allow the unpaid person to carry out his or her work.
- D. The expenses paid are only to reimburse the person for expenses they actually incur.
- E. The payments must not be higher than Civil Service rates for repayment of travel and subsistence expenses.
- F. If a person receives a wage, bonus or honorarium from work for a charity or sports body, they cannot also receive travel and subsistence expenses tax-free.

Principles

Guidance has been issued on the payment of expenses to charity trustees and volunteers.

Claims for, and payment of, expenses must be consistent with the following principles:

1. Expenses are refunds by Thrombosis Ireland of costs which the individual has incurred in order to carry out his or her Trustee duties. Any and all payments are not payments for services.
2. Any and all travel expenditure should be made by the most cost effective means available. This travel cost is that of the trustee/director only, as does not cover or reimburse travel costs for any family or other member of the public not travelling for the purpose of undertaking work for the charity as designated events. Where possible, economy or public transport options must be chosen. Approval for any long-distance travel costs requires the approval from a suitable board member. Travel should be booked sufficiently in advance to take advantage of the better value tickets available.
3. The expenses incurred must not be of a standard or nature which would constitute a personal benefit to the individual e.g. business class rail travel, because under charity law a trustee is not permitted to benefit personally from being a Trustee.
4. Evidence must be provided that the expenditure has been incurred. Tickets and receipts should be attached to travel claim forms. Travel Claim Forms must be used to claim all expenses.

5. Expenses are not allowable for the costs of partners who attend a Thrombosis Ireland CLG event with an individual. A full list of all costs incurred for travel, accommodation and meals need to be provided along with those in attendance that relates to the expenditure.

6. Thrombosis Ireland debit or credit card can only be used by prior agreement with the treasurer. A formal request must be provided at least 2 weeks in advance of any travel,

7. Where TI engage a contractor to provide a service to TI on an ongoing basis or where TI employ staff, the contractor may pass on any charges to cover day to day expenses. These costs will be reimbursed tax free when a complete refund request is made and approved by the treasurer. This request to be reimbursed for expenses is to be made as part of the monthly request for payment.

All Trustees or volunteers must at all times be cognisant of minimising costs / expenses associated with their work on behalf of Thrombosis Ireland.

Allowable expenses

All allowable expenses have to adhere to the strict guidelines for expenses set out by Revenue. We may reimburse the actual cost incurred or we may use the approved Civil Service rates for travel and subsistence. These rates are noted out below:

Civil service rates

Civil Service motoring and bicycle rates

Cars (rate per kilometre)

Motor travel rates (from 1 April 2017)

Distance band	Engine capacity up to 1200cc	Engine capacity 1201cc - 1500cc	Engine capacity 1501cc and over
Up to 1,500 km (Band 1)	37.95 cent	39.86 cent	44.79 cent
1,501 - 5,500 km (Band 2)	70.00 cent	73.21 cent	83.53 cent
5,501 - 25,000 km (Band 3)	27.55 cent	29.03 cent	32.21 cent
25,001 km and over (Band 4)	21.36 cent	22.23 cent	25.85 cent

Civil Service subsistence rates

Rates for assignments within the State

Overnight allowance

Domestic overnight subsistence rates (from 1 October 2018)

Rate category	Rate
Normal rate	€147.00
Reduced rate	€132.30
Detention rate	€73.50

Classification for legitimate expenses outside of those noted above are outlined below:

1. Reasonable cost of travelling to and from Trustee Board and Committee meetings, and on trustee business. Trustees are requested to keep their travel expenses as low as possible by making use of advance booking reductions and using the cheapest method of direct transport. Travelling on other business by circuitous routes and staying with friends or family is acceptable (providing only the fare for the cheapest route and mode of transport is claimed). Where use of a car is necessary, mileage costs should be no more than those allowable under civil service mileage rates (see above).
2. The cost of postage for charity related business.
3. The cost of providing special transport, equipment or facilities for a trustee with a disability.
4. The cost of transportation to events with equipment (heavy). It may be necessary to provide transportation to the door of the event and back where car parking is too far away & no help available to carry equipment. This claim is only deemed to be within the guidelines noted out by Revenue in related to mileage undertaken.
5. In some circumstances where a volunteer needs to be transported early morning or late evening, Taxi's may be necessary. All costs are to be approved in advance of transport being organised or agreed.
6. Where appropriate the costs of logistics of countrywide events with regard to the transportation of volunteers and/or equipment.
7. Training costs where the training is deemed necessary to the working of Thrombosis Ireland and is approved by the board.
8. Accommodation costs where accommodation is necessary, should not exceed a 4-star standard and not in venues recognised for their leisure / spa facilities.

In exceptional circumstances, travel expenses may be reimbursed to Co-opted members, by the approval of the Board, where it is necessary for them to attend a meeting called by the Board.

Process for claiming expenses

All expense claims in respect to attendance at Thrombosis Ireland Trustee Board meetings and events should be submitted and given to the treasurer together with receipts for all costs. Details of expenditure should be itemised with the date for each. The expenses must clearly note those in attendance and who is being costs are being claimed as part of any expense costs. If in exceptional circumstances where an official receipt is not available, a copy of the expenditure can be provided by bank or credit card receipts will be required along an explanation and attached to the claim form.

Payment of expenses

Thrombosis Ireland CLG will reimburse trustees expenses, in the form of a cheque or EFT (Electronic Funds Transfer), as and when the expense claim form is submitted and approved by the treasurer.

Supporting Documents

- Expenses Claim Form (Appendix 1)

Appendix 1: Expenses Claim Form

Claim form

Year				
Month:				
Mileage:	0			
Date	No	Description	Relevance to Thrombosis Ireland	Amount
TOTAL				0
	Note:			
	All expenses to be accompanied by a VAT receipt			
	By submitting these expenses, I confirm they were necessary in the course of Thrombosis Ireland work			

Mileage Claim form

Mileage Log:							
Month Ending //							
CURRENT BUSINESS MILEAGE IS xxx							
NOTE: Reimbursement rate is <u>€0.59 for the first 6437km</u> and <u>€0.28 thereafter</u>							
Date	Description of Journey	From	To	Distance KM	Cumulative	Reimbursement €	
						-	
						-	
						-	
						-	
						-	
						-	
Total				0	0.59	-	
					0		

Additional references for the purposes of this policy:

Voluntary work (revenue.ie)

<https://www.revenue.ie/en/employing-people/employee-expenses/travel-and-subsistence/voluntary-work.aspx>

Civil service rates (revenue.ie)

<https://www.revenue.ie/en/employing-people/employee-expenses/travel-and-subsistence/civil-service-rates.aspx>