

Expenses and Subsistence Policy

v0.5 | Awaiting Approval

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Expenses and Subsistence Policy

Document Metadata

Policy Title	Expenses and Subsistence Policy
Document Ref.	WES-POL-0010
Version	0.5
Date Published	
Review Date	
Owner (Role)	Treasurer
Author	Dan Gwalter (adapted from Treasurer's draft)
Approved By	
Confidentiality	Internal
Status	Awaiting final approval

1. Purpose

This policy sets out the rules governing the reimbursement of expenses incurred by WES volunteers, Officers, and event personnel while carrying out Society duties. It ensures fair treatment, transparency, and alignment with HMRC guidelines, while protecting WES from misuse or misinterpretation.

The goal is not to incentivise volunteering financially, but to ensure that no one is left out of pocket for legitimate Society work.

2. Scope

This policy applies to:

- Council and Extended Council members
- WES Professionals acting in an official capacity
- Event organisers, judges, clinicians, and volunteers at approved WES events

- Any individual engaged to provide services or fulfil duties on behalf of the Society

It covers:

- Mileage and travel expenses
- Meal and subsistence allowances
- Overnight accommodation
- Claim submission and approval process

3. Definitions

- **Volunteer:** Anyone acting on behalf of WES in an unpaid role, including Council members
- **Official Capacity:** Where a person is delivering a duty or service for WES, not simply attending an event
- **HMRC Benchmark Rates:** UK government-approved subsistence limits used for calculating allowable expenses
- **Daily Allowance:** The maximum amount that may be claimed for meals and subsistence in a 24-hour period

4. Policy Statement

WES will reimburse individuals for reasonable, necessary, and properly authorised expenses incurred while performing Society business. All claims must be evidence-based and submitted in line with this policy. Reimbursement must never result in personal gain.

5. Roles and Responsibilities

Role	Responsibility
Treasurer	Approve and process claims; update rates annually based on HMRC guidance
Chair	Co-approve claims where dual sign-off is required
Secretary	CC'd for Oversight purposes
Volunteer/Claimant	Submit clear, timely, and supported claims in line with policy
Event Coordinators	Advise volunteers on eligibility and budget limits

6. Policy Detail / Procedures

6.1 Travel and Mileage

- Private vehicle use is reimbursed at HMRC standard rates:
- Car/Van: 45p per mile
- Motorcycle: 24p per mile
- Claims must relate to travel undertaken in an official WES capacity only
- Mileage to WES events is **not reimbursed** where the individual is attending as a participant (e.g. riding at a clinic or show)
- Public transport, tolls, and parking may be reimbursed with valid receipts

6.2 Subsistence (Meals and Refreshments)

- Reimbursement is allowed for meals when volunteering extends across a recognised meal period or for sustained periods away from home
- Standard allowances (maximum claimable amounts):
- **Day Clinic / AGM:** £15 per day
- **Camp:** £15 per day
- **National Show / Horsemanship Showcase:** £25 per day
- Claims must be supported by itemised receipts
- Rates are benchmarked against HMRC guidance and reviewed annually

6.3 Overnight Accommodation

- Only reimbursed in exceptional circumstances where travel would be unreasonable
- Accommodation must be pre-agreed with the Chair, Treasurer or Secretary
- Claims must include receipts and reflect reasonable market rates

6.4 Claim Submission

- All claims must be submitted using the WES Volunteer Expenses Form
- Supporting documentation (e.g. receipts, mileage logs) must be attached
- Forms should be submitted within 30 days of the expense being incurred
- Claims are reviewed by the Treasurer and co-approved by another Officer before BACS reimbursement

7. Related Policies and References

- Financial Controls Policy
- Volunteer Management Policy (in development)

- Volunteer Reimbursement Policy
- HMRC Travel and Subsistence Guidelines
- Expense Claim Form (see Templates and Tools folder)
- Disciplinary Procedure

8. Compliance and Breach Handling

Misuse of this policy — including inflated, repeated, or fabricated claims — may be treated as misconduct and referred through the WES Disciplinary Procedure. WES reserves the right to reject claims that are late, unsupported, or outside the scope of this policy.

9. Review and Version Control

Version	Date	Author	Changes Made
0.1	18/07/2025	DG (with input from Treasurer)	Initial policy draft
0.2	29/07/2025	DG	Changes to Roles and Responsibilities
0.5	08/10/2025	DG	Updated post Chairman's review

10. Approval Record

Approved By	Date	Notes
Full Council	[To complete]	Approved for immediate use