

# ICE Group Member and Volunteer Expenses Policy

## Eligibility

- 1.1 This policy sets out the rules governing the reimbursement of out-of-pocket expenses for ICE members and other volunteers when engaged on Institution business. This includes, but is not limited to, trustees, council members, members of committees, and non-executive members of the TTL Board.

This policy does not apply to any ICE Benevolent Fund activities. ICE Benevolent Fund volunteers should refer to the separate ICE Benevolent Fund Trustees and Visitor’s Expenses Policy.

If an ICE member of staff acts in the capacity of one of the various roles covered within this policy, they must still follow the ICE Group Staff Expenses Policy and not the policy outlined in this document.

For the purposes of this policy, “director” means any director who is a direct report of the director general or an executive member of the TTL Board.

## Background

- 2.1 The ICE recognises the enormous contribution that members and other volunteers make through the gift of their time. It is ICE policy that volunteers should not be out-of-pocket as a result of certain volunteering activities. The ICE therefore enables volunteers to claim for certain reasonable expenses that are incurred in the course of their volunteering activities. Volunteers will be reimbursed reasonable business expenses provided they comply with the limits set out by this policy.

It should be noted that the institution is a registered charity, and members and other volunteers are expected to exercise discretion and responsibility when spending charitable funds. Expenses that have already been reimbursed from another source (e.g. an employer) may not also be reclaimed through the ICE Group.

It is a legal and regulatory obligation that only expenses that are wholly, exclusively and necessarily occurred for ICE activities can be reimbursed. This ICE policy and the associated approvals process is in place to ensure compliance with these requirements and to ensure that value for money can be demonstrated.

## Policy Statement

- 3.1 The purpose of this policy is to set out the principles and framework under which the ICE Group will reimburse to volunteers reasonable out-of-pocket expenses which are **wholly, exclusively, and necessarily incurred** while on authorised ICE Group business. For the avoidance of doubt, expenses will only be reimbursed where a member or volunteer was directly involved in the delivery of an activity and it was agreed in advance that an expenses claim could be submitted.

Expenses for members of the Trustee Board, Council and Committees attending meetings of those groups will normally be paid for, as will those for members organising and presenting at major ICE events. Attendance at other events, (such

as the Presidential address), receptions, dinners, roundtables and conferences will not normally have expenses paid. Expenses of those chairing or being a main speaker at such events will normally be reimbursed in accordance with this policy if this is agreed in advance.

Travel, accommodation and sundry expenses incurred while undertaking ICE Group activity must be reasonable in amount and nature and have genuine consideration for the impact on all attendees and the environment, as well as the financial cost to the ICE. Examples of expenses that would not normally be considered reasonable would be kennel fees for pets, child care or chauffeur driven limousines.

To avoid any misunderstanding, members and volunteers should confirm whether expenses will be reimbursed for a particular activity with the meeting or event organiser before incurring expenses. When possible it will be stated in advance if expenses are payable.

It is imperative that the rules and procedures detailed are followed correctly. Expenses will not be paid unless the expense claim form is completed (and invoices or other supporting documentation attached) and authorised in accordance with this policy. By submitting your claim, you are declaring that it is in accordance with this policy.

**Any claim that falls outside of this policy will be rejected and will not be paid.**

**Policy Status**

4.1 This policy does not form part of any contract and may be subject to change at any time.

The policy outlined in the following pages is the official policy of the ICE Group for volunteer's expenses and it overrides any other documentation on the subject. In the absence of any specific terms this policy will apply.

**Policy Guidelines - Administration**

5.1 **Administrative Processes**

Expenses should be claimed for using the ICE Expense Claim form.

Claims should provide sufficient detail to show the specific business reason for incurring the cost, to enable the cost centre to which the expenses should be charged to be identified. For example, "Travel from x to London to attend Council meeting on 21 March 2024" would provide sufficient detail. A claim with a generic description such as 'travel to London' would not provide sufficient detail to support a claim and will not be paid. The allocation of expenses to the correct cost centre is important as it ensures that costs are accounted for correctly both within the ICE Group and to HMRC for tax and VAT purposes. This should be agreed in advance with the appropriate staff member.

Routine travel and accommodation expenses should be booked through the Agiito Travel Management website (see sections 6.7 and 8.1).

You must ensure:

- That expense claim forms are submitted accurately and appropriately using the correct template and in a timely manner (ideally within three months of incurring the expense).
- Sufficient detail should be provided in the description to clarify the business activity to which the expense applies.
- Original receipts/VAT invoices/itemised bills should be submitted with your claim. These must show the date of issue, the supplier's name and be fully itemised.
- Bank statements, cheque stubs, credit card slips, or credit card statements are not acceptable as supporting documentation and will not be accepted in any circumstance. Detailed receipts must be provided.
- Details of journeys must be provided to allow verification of distance travelled for all business mileage claimed.

#### 5.2 ***Lost or Missing Receipts***

It is recognised that it is not always possible to obtain a receipt. In the event of lost or missing receipts up to a value of £20 you should seek duplicate receipts or produce alternative proof of payment. If no proof of payment is available this should be noted on the claim together with an explanation of why no receipt was obtained. Expenses over £20 will not normally be reimbursed without the original receipt/VAT invoice/itemised bill.

Persistent failure to produce valid receipts will result in enhanced scrutiny of subsequent claims and these will be rejected unless supported by valid receipts.

#### 5.3 ***Authorisation***

All expense claims must be checked and authorised by a director or manager of the ICE Group, within the limits of their delegated authority. Managers who authorise expenses are responsible for ensuring that the claims are completed correctly, supporting receipts are attached where applicable, and that all expenditure is in accordance with this policy. In all cases there must be independent authorisation.

Specifically:

- The governance executive will authorise expense claims from trustees and council members for attendance at Trustee Board and Council meetings and other related committee activity.
- The relevant staff member providing the committee secretariat or director will authorise expense claims for attendance at other meetings or other committee activity.
- Expenses incurred by the ICE President will be authorised by the Director General and the group finance director.

5.4 ***Reimbursement of Expenses***

Expenses will be reimbursed by bank transfer, fortnightly. If expense claim forms are not submitted on time (i.e. within three months of incurring the expense), and correctly completed, then expenses may not be reimbursed. Claims over six months old will generally not be reimbursed.

5.5 ***Expenses Met by Company Credit Card***

The President may be issued with an ICE credit card for use on institution business during their Presidential year. Other members and volunteers may not be issued with an ICE Group credit card. The President will be provided with a copy of the ICE Group Credit Card Policy before the card is issued.

5.6 ***Loyalty Programmes***

ICE Group will not reimburse claims where private air miles or loyalty points have been used for ICE Group travel and the cash equivalent is sought upon redemption.

5.7 ***International Currency Claims***

Claims to be reimbursed in GBP (£ Sterling) must be submitted in GBP. Exchange rates should relate to the period in which the expense was incurred or if more appropriate the rate at which currency was bought.

For those claiming in GBP, expenses incurred in a foreign currency should be converted to £ Sterling at the rate prevailing at the date of the original transaction. Where an individual has bona fide proof (an original receipt) which clearly shows the exchange rate at the time of exchange, this would be accepted.

International claims for payment in currencies other than GBP will be settled by bank transfer. For EU banks the SWIFT and IBAN number are required. For banks outside the EU the SWIFT and account number are required.

5.8 ***VAT***

The ICE Group can reclaim VAT paid on most expenses if a VAT invoice/receipt is obtained. A valid VAT invoice/receipt is one that shows the VAT registration number of the company supplying the goods or services. Credit card vouchers do not satisfy the criteria and therefore VAT invoices/receipts should be requested when possible.

5.9 ***Breach of Policy***

Breach of this policy may contravene the By-laws and Rules governing the professional conduct of members and may lead to formal disciplinary proceedings. Breach of policy includes failure to pass on any discount obtained in the course of incurring an expense.

Where there is evidence of criminal wrongdoing the matter will be referred to the relevant authorities.

**6.1 Use of Private Cars**

It is ICE Group policy to use public transport when it is practicable. If you choose to use a private motor vehicle for your own convenience, your claim is limited to the lower of the equivalent public transport fares or the equivalent mileage and parking costs.

If you need to travel on ICE Group business to places which are not readily accessible by public transport and where the use of a private motor vehicle is appropriate, a mileage allowance will be paid to you.

When you are authorised to use your car, you may also be asked to transport other volunteers or staff as passengers. In these circumstances, no additional allowance for passengers will be paid, nor may they claim mileage allowances or fares.

It is important that detailed and accurate mileage records are maintained where the cost of fuel is being reclaimed. Only actual miles travelled on ICE Group business should be claimed. Details of the date, purpose of journey, starting/finishing point, and total mileage claimed should be shown on the expense claim.

Cars should only be used within Greater London where unavoidable or for exceptional reasons. Volunteers travelling in London should walk or use the underground, trains, or buses wherever possible .

**6.2 Mileage Allowances and Car Travel**

Mileage allowances are paid according to the HMRC approved mileage rates. For volunteers using their own transport the rates are:

<i>Vehicle</i>	<i>First 10,000 business miles in tax year*</i>	<i>Business miles over 10,000 in tax year</i>
Cars and vans	45p	25p
Motorcycles	24p	24p
Bicycles	20p	20p

\*note this is your total personal allowance and you may need to monitor compliance with this if you also claim business mileage from your employer.

**6.3 Insurance for Private Vehicles**

When volunteers use their own car for ICE Group activities, they will be personally liable for any incident or accident, not the ICE Group. Drivers must ensure that their own private motor insurance policy is comprehensive and permits the use of their car for business activity.

**6.4 Parking**

Where car travel is used you may claim any reasonable parking expenses necessarily incurred. You should ensure that receipts or parking docketts are supplied wherever possible. Where parking charges are paid for by mobile phone,

a copy of the receipt from the provider will need to be attached to the claim as evidence of the expenditure.

6.5 ***Fines and Penalties***

Car parking fines and motoring penalties are the responsibility of the driver and will not be reimbursed in any circumstance.

6.6 ***Tolls***

When car travel is used you may claim any expenses necessarily incurred in respect of tolls. Receipts should be provided, where possible. If not, you must provide other evidence to support the amount being claimed. This may include charges for the London Congestion Charge Zone and Ultra Low Emission Zone, but please refer to paragraph 6.1 regarding the use of cars within Greater London.

6.7 ***Air and Rail Travel – Agiito Travel Management System***

The ICE Group spends considerable sums on meetings and the associated travel and subsistence involved. Everyone, volunteers and staff, should therefore look to reduce the cost of this activity where at all possible.

ICE Group policy is that standard class rail travel and economy class air travel are generally applicable to all volunteers. You are expected to travel by the most economic means possible, taking into account any saver and discounted fares available.

The ICE Group has negotiated an online travel agreement with Agiito, covering rail and air travel, as well as hotel and external venue bookings. The principles of this travel policy are embedded within the online booking procedure, as the agreement offers significant savings and administrative efficiencies. Members who are regular travellers are required to use this wherever possible. Please contact your meeting organiser for further details and to be set up as an authorised user.

6.8 ***Booking Approval***

Prior to undertaking any travel, including Agiito online bookings, you must ensure authorisation is obtained from the appropriate staff member with budgetary authority.

International travel must be approved by the relevant director. The Agiito online booking tool will only accept international bookings from directors and specifically nominated staff members.

Invoices issued by travel agents must be signed and passed for payment by the relevant manager/director with signing authority.

6.9 ***Air Travel***

Travel by air will be arranged and paid for directly by the ICE Group for journeys such as Presidential and other formal visits. Members who travel regularly are

expected to use the online Agiito facility as ICE is billed directly. The Agiito facility offers significant cost savings and administrative efficiencies. This policy is embedded within the online tool, including budget airlines and discounted fares.

Members who travel irregularly may, with relevant staff authority, book their own air travel and are expected to travel by whichever class is most appropriate to the journey, as per the guidelines set out below.

The following guidelines should be used:

- **UK:** Economy class must be used in all cases. Full consideration should be given to rail alternatives where this is both feasible and cost effective.
- **Outside UK:** Economy class should be used wherever possible, especially for journeys of up to 5 hours duration. Lower cost airlines should be used wherever practicable.
- **For flights in excess of 5 hours:** You may travel by economy plus or, in exceptional circumstances, business class, obtaining the most economical fare. Comparative prices should include a cost from our travel agent, Agiito.

Out of policy expenditure, including all business class flights, will be treated as exceptional and must be authorised by the director general, TTL managing director, or group finance director. Appropriate evidence to support out of policy expenditure (comparative fares from Agiito, or a copy of the itinerary and a justification as to why you cannot travel at a different time) must be provided to the authoriser prior to authorisation. A copy must also be provided to the finance department.

#### 6.10 ***Rail Travel***

Standard class travel should be used and where possible take advantage of any advance or off peak 'saver' or discounted fares. Those with annual season tickets and/or railcards should take advantage of associated fare reductions.

Agiito should be used for all rail journeys which cost more than £30. Journeys below £30 may be booked direct and re-claimed via expenses.

Oyster and contactless payment cards are a convenient and economical method for use when travelling within the Greater London and ancillary zones, however only specific journeys taken can be claimed via expenses. Individual journeys must be detailed on the claim. Oyster and contactless card users should register their card on the TFL website where it is possible to download a journey history showing the charges incurred. For further information [visit](#).

Claims for Oyster or other travel card "top-ups" will not be reimbursed under any circumstance.

Claims for reimbursement will be restricted to the cost of travel in standard class unless it can be shown that a first class or other discounted fare is cheaper. If

anyone in possession of a standard class ticket chooses to pay for an “on the day” upgrade to first class, this cost will not be reimbursed.

6.11 ***Season Tickets***

Volunteers with a travel season ticket are encouraged to use it for business journeys wherever possible, including those who may have a season ticket from their employer. As there is no additional expense incurred under such circumstances a claim for reimbursement may not be made.

Wherever possible you should use your season ticket in conjunction with zone extension tickets and claim only the price of the zone extension. Similarly, you are asked to take advantage of all relevant travel discounts available in connection with your season ticket e.g. Network, Senior or 26-30 railcard, as appropriate.

***Travel Insurance***

- 6.12 The extent of the insurance cover for volunteers travelling on ICE Group business varies depending on individual circumstances. It is important to check if you are covered. Members are advised to read the information on the ICE’s insurance policies before undertaking their journey. To obtain this or for further information please contact the relevant committee secretariat or other staff contact.

It should be noted that you are not generally covered when not on ICE Group business. However, holidays incidental to ICE Group business trips may be included in the policy. Please check if you are covered before travelling.

***Visa and vaccinations***

- 6.13 Where overseas travel is a business requirement, the ICE Group will provide insurance visas and vaccinations. You will incur no tax liability. The cost of obtaining or renewing a passport will not be reimbursed.

If you are travelling overseas, you are advised to look at <http://www.fitfortravel.nhs.uk> for general immunisation advice and contact your GP for any necessary immunisation.

***Hire Cars***

- 6.14 In exceptional circumstances you may need to hire a car for ICE business purposes under a self-drive contract. Prior approval is necessary from the relevant director. If you hire a vehicle, it is essential you take out insurance and arrange for collision damage waiver. You are not covered under the ICE Group’s insurance. You must state clearly on the relevant insurance proposal form that you will be using the car for business purposes. Make it clear, if appropriate, that you may be carrying books, documents or other equipment.

You are responsible for all costs incurred that are not covered by the insurance.

6.15 **Taxi Fares**

Volunteers will be reimbursed for reasonable ICE business use of taxis. However, due to the significant cost difference, you should use other forms of public transport in preference to taxis wherever this is feasible and practicable, particularly within Greater London. Details of your journey, including the reason a taxi was required, must be given on your claim form.

6.16 **Other Forms of Public Transport**

Volunteers may on occasion be required to use other forms of public transport. The ticket must be attached to the expense claim form.

7.1 If you are required to work away from your normal workplace and your home for business reasons, you are permitted to spend up to the following maximum amounts including VAT. These amounts are not round sum allowances, and all claims for subsistence must be for actual expenditure incurred and must be supported with VAT receipts.

Breakfast		£15
Lunch		£15
Dinner		£30

*Breakfast:* The cost of breakfast may be claimed where it is part of an overnight stay or if you are required to leave home prior to 7.00am to attend a meeting on ICE business that day.

*Lunch:* The cost of lunch will only be reimbursed if you are away from your home or your normal workplace for a period of more than 5 hours, and the travel extends over the whole of the usual lunch period (12 pm to 2 pm). A claim may not be made if you are attending a meeting where lunch is provided. Those visiting OGGs or 8SG are encouraged to use Kendal’s Café.

*Dinner:* The cost of evening meals will only be reimbursed where there is an overnight stay.

These allowances only apply if they are not included in hotel rates.

7.2 *Refreshments in transit:* The cost of refreshments in transit of up to £10 can be claimed if you are not staying overnight but arrive home after 8pm

7.3 The ICE Group will only reimburse the cost of one glass of wine or one pint of beer per volunteer as part of an evening meal as part of a subsistence payment. The cost of alcohol is not eligible for reimbursement as part of a claim for lunch.

7.4 All subsistence claims should include a note of which meal the claim relates to. Claims for teas, coffees, and other light refreshments that do not accompany a meal allowed in accordance with section 7.1 or section 7.2 will not be paid.

- 7.5 Claims for subsistence on behalf of a group of volunteers only will be accepted if the claimant notes the names of all volunteers in attendance within the claim. If the cost is divided between the group, each claimant should provide a clear breakdown showing how they have calculated the amount being claimed.

Volunteers are not permitted to make a group claim involving staff members. If a member of staff is present a group claim may only be made by the most senior staff member present. Alternatively, each volunteer and staff member should make their own individual claims, as above.

- 7.6 In the event that a receipt could not be obtained, or has been lost, then this should be noted on the claim form. Claims may be rejected when a receipt is not provided where there is a reasonable expectation that a receipt would have been issued, or the claim will be limited to HMRC benchmark rates.

8.1 **Accommodation – Agiito Travel Management System**

Accommodation should be booked in advance wherever possible through Agiito and you are encouraged to take advantage of any discounted rates and offers. It is your responsibility to ensure the relevant budget holder or committee secretariat will accept the charge before any bookings are made. The accommodation should be as needs dictate but normally be 3-4 star, consisting of a standard room with a private bath/shower. The Agiito booking tool provides guidance on acceptable accommodation, including the following maximum room rates:

	<i>London, Hong Kong &amp; Sydney (incl. VAT)</i>	<i>Other locations (incl. VAT)</i>
Room only	235	125
Bed & Breakfast	250	140
Dinner, Bed & Breakfast	280	165

Exceptions to these rates must be approved in advance by a director. In very exceptional circumstances when no accommodation has been booked in advance, approval should be obtained for the expense as soon as reasonably possible, and a VAT invoice/receipt must be supplied with the expense claim form.

Accommodation booked through Agiito may be at “Bed and Breakfast” or “Dinner Bed and Breakfast” rates, depending upon the duration of stay. Selection of DBB will provide authorisation to the hotel for dinner to be charged back.

Incidental expenses (e.g. telephone calls, minibar, newspapers, meals not included in room rate) may not be billed to the Agiito account. Such discretionary expenditure must be paid individually and claimed via expenses.

8.2 **Private accommodation**

For safety reasons, private rented accommodation through services such as Airbnb or equivalent may not be used.

If you choose to stay with a relative or friend, no allowance will be paid.

8.3 **Other Expenses Related to Accommodation**

On overnight stays, the ICE Group recognises that a certain amount of incidental expenditure may be incurred. Claims for items such as personal telephone calls and newspapers must not exceed an average of £5.00 per night per trip (£10.00 overseas). Reasonable laundry costs will be reimbursed for stays of more than three nights. Receipts are required for all expenditure claimed.

Other charges for the use of hotel facilities, such as the mini bar, access to fitness suites, or pay per view videos, will not be reimbursed. Such items must not be charged to the ICE Group Company account when hotel stays are booked via Agiito. See also 8.1 above.

**Policy Owner**

9.1 Chief Financial Officer

**Author**

9.2 Group financial controller

**Policy Date**

9.3 November 2025

**Issue**

9.4 2.0