HORNCASTLE THEATRE Company

Registered Charity No. 701555

# Expenses Policy

**Preamble**

**1. Introduction**

1.1 This policy sets out the rules for claiming reimbursement of expenses incurred on behalf of Horncastle Theatre Company ("the Charity").

1.2 This policy must be read alongside the Charity's:

- Financial Controls Policy
- Financial Reserves Policy
- Constitution

1.3 The purpose of this policy is to ensure that:

- expenses are properly authorised and legitimate
- funds are used appropriately and transparently
- the Charity maintains proper financial control and audit trails

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**2. General Principles**

2.1 The Charity will only reimburse expenses that are:

- wholly and necessarily incurred for Charity business
- properly authorised or within the scope of reasonable delegated authority
- supported by valid evidence (receipt or invoice)
- submitted in accordance with this policy

2.2 Personal expenditure will not be reimbursed unless it meets the criteria above.

2.3 Trustees and volunteers must avoid incurring expenditure where possible without prior approval.

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**3. Standard of Evidence Required**

3.1 All claims must be supported by an original receipt, invoice, or proof of purchase; or where such evidence is unavailable, a completed Expenses Claim Form.

3.2 Where digital receipts are provided, these are acceptable.

3.3 Where receipts are lost, reimbursement will only be made at the discretion of the Treasurer (and may require additional approval).

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**4. Submission Time Limits**

4.1 Expense claims must be submitted within **30 days** of the expense being incurred.

4.2 Claims submitted after 30 days will only be accepted in exceptional circumstances and require approval by:

- the Treasurer, and
- either the Chairman or Secretary

4.3 Claims submitted after **90 days will not normally be reimbursed**, except in exceptional circumstances approved by the Management Committee.

4.4 The Charity reserves the right to refuse late claims where proper financial control would be compromised.

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**5. Submission Process**

5.1 All claims must be sent to:

- **expenses@horncastletheatre.com**

5.2 Each submission must include:

- completed claim form OR attached receipts/invoices
- clear description of purpose of expenditure
- relevant production/event reference where applicable

5.3 The Treasurer will acknowledge receipt and process valid claims for payment.

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**6. Authorisation and Payment**

6.1 All expense claims are subject to approval by the Treasurer.

6.2 The Treasurer may require additional authorisation for higher value or unusual claims from:

- the Chairman, or
- the Secretary

6.3 No person may approve their own expense claim.

6.4 Payments will be made by bank transfer or approved digital payment platform.

6.5 Valid expense claims will normally be reimbursed within **7-14 days of receipt and approval**. Where this is not possible, the claimant will be informed of the expected payment date.

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**7. Types of Allowable Expenses**

7.1 The Charity may reimburse (where appropriate and pre-agreed):

- travel expenses incurred on Charity business
- venue-related costs paid personally

- production- and event-related purchases
- approved consumables and materials (stationery, printing, publicity and marketing materials)
- postage or communication costs incurred on behalf of the Charity

7.2 Mileage (if used) will be reimbursed at rates agreed by the Committee and consistent with HMRC approved rates unless otherwise stated.

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**8. Non-Reimbursable Expenses**

8.1 The Charity will not normally reimburse:

- personal discretionary spending
- alcohol (unless explicitly pre-approved for hospitality purposes)
- fines or penalties
- costs not related to Charity activity
- expenses incurred without appropriate evidence or explanation

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**9. Budget and Reserves Alignment**

9.1 All expense reimbursement must be consistent with:

- available funds
- approved financial planning expectations
- the Charity's reserves policy

9.2 The Charity will seek to honour all valid expense claims promptly but reserves the right to delay reimbursement where immediate payment would materially affect financial stability or reserves thresholds.

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**10. Exceptions**

10.1 In urgent operational situations, expenditure may be incurred without prior approval where necessary.

10.2 Such expenditure must still be:

- reasonable
- properly evidenced
- submitted under this policy within required timescales

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**11. Review and Compliance**

11.1 This policy will be reviewed periodically by the Management Committee.

11.2 Failure to comply with this policy may result in refusal of reimbursement.

**Date adopted: 26/06/2026_**

**Date of next review: ____________________**

Horncastle Theatre Company (Registered Charity 70155) Standard Expenses Form

| | |
|---|---|
| CLAIMANT NAME:<br>(*as it appears on your bank account*) | |
| ROLE IN WHICH EXPENDITURE OCCURRED: | |
| EMAIL ADDRESS: | |
| ACCOUNT NO.: | |
| SORT CODE: | |
| EXPENSE AMOUNT: | £ |
| DATE OF EXPENDITURE: | |
| DESCRIPTION OR PURPOSE OF EXPENDITURE: | |
| CATEGORY:<br>(*tick all that apply*) | **[ ] Production (*name*:_______________________________)**<br>**[ ] Administrative**<br>**[ ] Marketing/Publicity**<br>**[ ] Travel**<br>**[ ] Venue Costs**<br>**[ ] Lion Theatre**<br>**[ ] Festival**<br>**[ ] Other (*please specify*: _____________________________)** |
| RECEIPT OR INVOICE REFERENCE<br>(*if provided)* | |
| REASON FOR NOT PROVIDING INVOICE OR RECEIPT | |

I confirm that this expenditure was incurred wholly and necessarily for Horncastle Theatre Company business, and that the information provided is complete and accurate to the best of my knowledge.

Signed:

Date:

Please submit electronic copies of this form to [expenses@horncastletheatre.com](mailto:expenses@horncastletheatre.com)