

The Knitting & Crochet Guild is a charity and is primarily funded by subscriptions and donations. It is run by a board of elected members, who are both Directors of the limited company and Trustees of the registered charity (the Board). All Board members are volunteers. The board is assisted by other volunteers, some of whom hold named posts, who work hard for the benefit of the Guild and its members.

We gratefully acknowledge that people give their time and expertise freely, and we believe they should not have to incur a financial cost when volunteering. However, we also have to manage our limited funds carefully, and the board is legally responsible for ensuring that the charity's money is appropriately spent.

None of us wants to be in a position where a volunteer has – in good faith – spent money and expects to be reimbursed but where the Board is unable to authorise the expense. For this reason, it is essential to obtain prior authorisation.

Obtaining authorisation in advance

When volunteering on behalf of the Guild – whether that involves representing the Guild at a show or an event, involves working with the Collection or organising some activity – volunteers will be given guidance on what can be spent before the activity begins. If you do not receive this information, please ask. The guidance will depend on the activity. For example:

- Volunteers may be told an amount that can be spent at their discretion or a type of purchase that is automatically authorised. This will usually be for purchases specifically related to the volunteer role. For example, some roles require regular purchases of stamps or other stationery.
- Specific authorisation is required for all other expenditure. For example, authorisation for rail tickets or mileage for an event, or the cost of printing leaflets or flyers for advertising, or for the purchase of equipment.



- Authorisation for amounts of £50 or less may be obtained from two Board members (not including the person requesting the authorisation). It would be helpful if one of the Board members was the treasurer or assistant treasurer, but this is not essential.
- Authorisation for amounts in excess of £50 must be obtained from the Board, requested by email to directors@kcguild.org.uk. Informal discussion with the treasurer may be helpful to ensure the request contains all relevant information.
- There may be no budget at all for an activity – but at least everyone is aware of the position.

It is important to be understand that:

- Authorisation given for expenditure for a particular item or purpose cannot be transferred to another item or purpose without seeking approval from the original authoriser.
- The Board has a legal responsibility to ensure that the Guild's money is spent wisely. For this reason, clarification questions may be asked. For example, it is important that any ongoing expenses related to a request are identified, and that the requested expenditure is the best way of meeting requirements.

Paying and reimbursing expenses

The Guild prefers to pay substantial or regular amounts directly to the suppliers of the goods or services purchased. This ensures volunteers are not out-of-pocket and also makes it easier to raise any issues directly with the supplier. Payments will only be made for authorised expenditure.

Travel expenses

To claim reimbursement of authorised¹ travel expenses, a Guild expenses claim form must be completed.

- On receipt of a claim form, mileage is reimbursed at 25p per mile.²

¹ Authorisation may be for a single activity – for example, attending a specific event – or in a more general sense, such as authorisation for volunteers in the Collection Team to reclaim travel expenses when volunteering at Britannia Mill. Some corroboration of attendance at the event or session for which reimbursement is being claimed will be required (for example, an attendance list).

² To ensure as many people as possible can be reimbursed for travel expenses, the reimbursement level is modest. It tracks the HMRC maximum rate that can be paid before tax must be paid on the payment for mileage in excess of 10,000 miles (purely as a reference point).



- When claiming public transport costs, the claimant must provide receipts or tickets to support the claim (emails, scans or photographs), as the Guild may be asked for them if audited. Public transport should be at the lowest possible cost, bearing in mind practical considerations such as the transport of equipment and materials, and journey time.

Other expenses

To reclaim other expenses, an email to treasurer@kcguild.org.uk with details of the claim is acceptable. Other information should not be included in the email as it may be kept as part of the audit trail. Photographs or scans of any receipts or invoices should be attached to the email. It is also acceptable to forward any receipt, invoice or other notification you received by email to the treasurer with a brief description of what it is for and the reimbursement that is being sought. A claim form should be used to clarify the expenditure if it is complex, particularly if multiple expenses are being claimed at once or a partial refund for a receipted item is required.

When to claim

To assist with managing our budgets, expenses must be claimed within 2 months of being incurred. If possible, the Guild would prefer to pay the money directly to volunteer bank accounts as this minimises costs.