LINCOLN CITY SUPPORTERS' SOCIETY LIMITED
Expenses Policy

1) Introduction

This document was adopted pursuant to a resolution of Lincoln City Supporters' Society Limited ("the Society") at a Board Meeting held on 11th November 2026 in accordance with the Society Rules and will be submitted for ratification by the Society at its next Annual General Meeting.

We encourage all our volunteers to claim all reasonable expenses, as we do not want them to be out of pocket for giving their time. We also want to make sure that volunteering with us is accessible to everyone, regardless of their personal circumstances.

We will reimburse the expenses of volunteers and this Policy sets out how we will do so. It is written to ensure that neither we nor our volunteers face any legal, tax or benefits problems.

The assistance of volunteers in keeping the Society's costs as low as possible is greatly appreciated. We ask that volunteers consider the most cost effective way to travel to undertake their roles, which may mean an alternative method of travel, booking in advance and booking standard/second class tickets.

2) What we will reimburse

Vehicle costs for travel while volunteering
If use of a car is necessary, or makes sense with regard to the practicalities of the journey, we will reimburse journeys using the HMRC rate, which is currently 55p per mile, unless a volunteer travels more than 10,000 miles for their role in a tax year, when it is 25p (increasing on 6th April 2027 to 35p) per mile.

Journeys using motorcycles or other electric two-wheelers (other than electrically assisted pedal bikes) will also be reimbursed using the HMRC rate, which is currently 24p per mile.

Those HMRC rates are used to avoid potential tax and benefit problems.

When using a car, motor cycle or other electric two-wheeler while volunteering, volunteers must hold a valid driving licence, have an in-date MOT certificate, be covered by motor insurance and vehicle tax must have been paid.

Parking while volunteering
We ask that where possible volunteers park in places that are free, however we are able to reimburse parking charges.

Road tolls and congestion charges while volunteering
We will reimburse all road tolls, congestion charges and similar costs that are reasonably incurred.

Public transport travel while volunteering
We will reimburse reasonable bus or rail travel costs. Rail travel should be at second-class rates, taking advantage of the cheapest fare as far as is possible.

Administration and other costs incurred while volunteering
We will reimburse all reasonable costs incurred in enabling volunteers to fulfill their roles properly, including road tolls, postage, telephone calls, stationery, printing and equipment used wholly, necessarily and exclusively for Society purposes.

3) Other expenses

We will not normally reimburse any expenses incurred while volunteering, including for air, sea or overseas travel, taxi or vehicle hire, use of bicycles or electrically assisted pedal bikes, accommodation, food, drinks, gifts, entertainment, care of dependents and support worker expenses. If a volunteer considers that exceptional circumstances exist, justifying reimbursement of any such expenses, then a request should be submitted to the Society's Treasurer for a discretionary payment which, if declined, may be referred to the Society's Secretary for reconsideration by the Society Board.

Volunteers can also apply at any time to the Society's Secretary for the Society Board's approval of any expense claims not allowed by this Policy.

4) What we will not reimburse

We will not reimburse any fines and penalties incurred while volunteering.

Claims for personal gain of expenses that are not allowed by this Policy are a misuse of it and may lead to disciplinary action under the Society's Board Membership and Conduct Policy or under the Society's Disciplinary Policy.

5) How we will reimburse

Volunteers must record their expenses on the Red Imps Community Trust Volunteer Expenses Claim Form, which is shown in the Appendix to this Policy. These should be sent to the Society's Treasurer at regular intervals. Expenses must be claimed within 3 months although should ideally be claimed monthly.

Volunteers should retain and produce tickets/receipts as evidence of their expenditure. Printouts should be produced of online accounts from which payments have been made for the Society's purposes. We need to see this evidence to be able to prove that we were reimbursing people's actual costs. This is because if we did not do this the payments could be seen as income by Jobcentre Plus and HMRC. It could even change our relationship with our volunteers into an employment one. If it is reasonable to do so, we may request further evidence of any expense claim and might not reimburse claims if such further evidence is not supplied. Expenses claimed without receipts may be honoured at the Society Treasurer's discretion, but may be declined.

Reimbursement will be by electronic payment within one calendar month of receipt of a duly completed Volunteer Expenses Claim Form unless this is not possible, so volunteers will need to provide bank account details.

APPENDIX

RED IMPS COMMUNITY TRUST VOLUNTEER EXPENSES CLAIM FORM

Name	
Address	
Bank name	
Name on account	
Sort code	
Account number	

Please give a brief summary of why each expense has been incurred, give details of all journeys and attach corresponding receipts.

Date of expense	Details	Amount	Receipt attached or explanation if no receipt
	Total:		

I certify that, for all journeys for which I have requested reimbursement of vehicle costs, I held a valid driving licence, had an in-date MOT certificate, was covered by motor insurance and vehicle tax had been paid.

Signature: **Date:**

Authorised by:

Signature: **Date:**

Adopted by the Society Board on 11/11/26 for ratification at the Society's following AGM