

**Extinction Rebellion UK (XRUK)**  
**Cost of Living Support payments**  
**CLAIM PROCEDURES**

**Effective January 2022 for all volunteering periods from 1 January 2022 onwards**

## **A. INTRODUCTION**

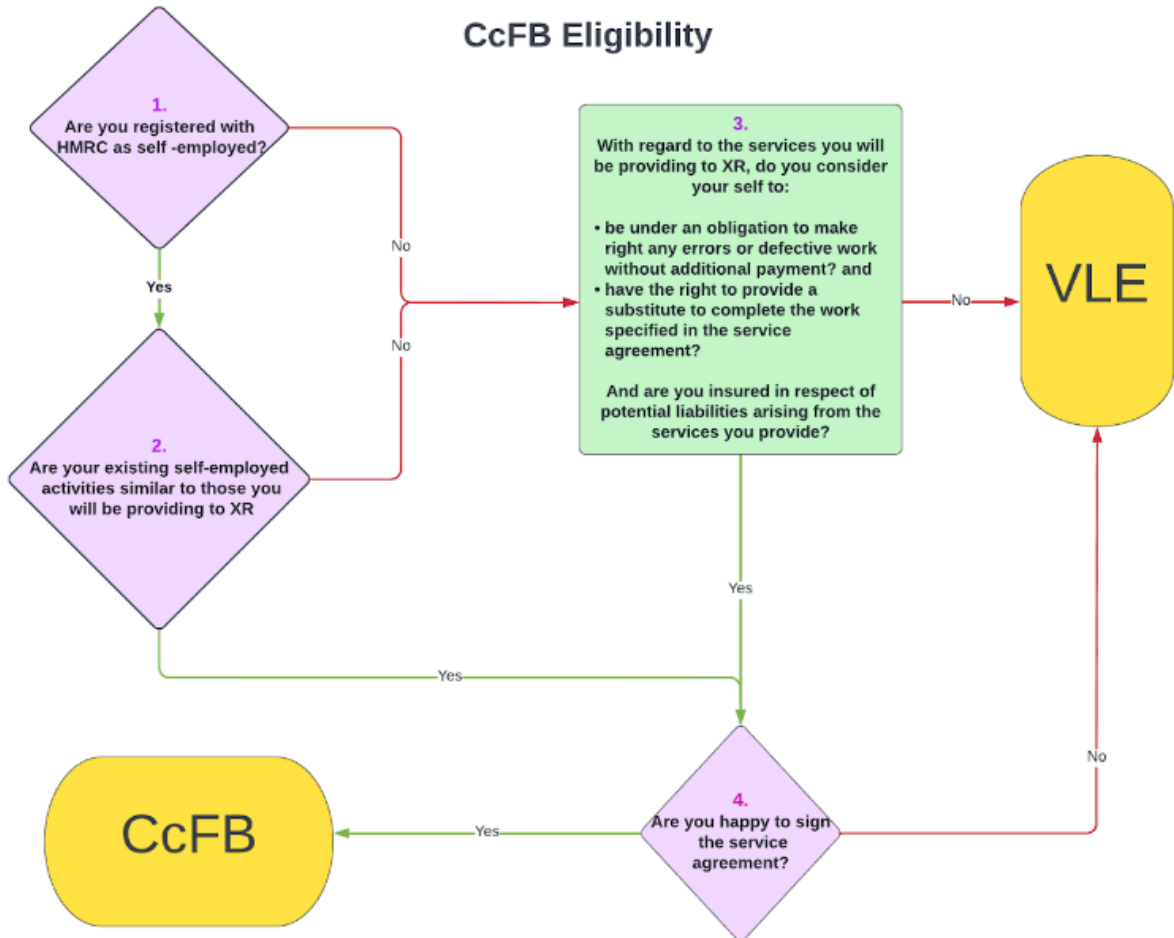
This document outlines how to make a claim for Volunteer payments which can take one of three forms:

1. **Volunteer Living Expenses (VLE)** paid to individuals and potentially subject to HMRC's PAYE and National Insurance deductions; or
2. **Capped charges for businesses** payments ("**CCFB**") made to volunteers who qualify as self-employed under HMRC's rules and sign the service agreement; or
3. Payments of **Expenses** for materials etc. for which there is a receipt available.

We do apologise for any way in which what follows may seem officious or bureaucratic - we are doing the minimum required, as far as we have learned, in order to manage payments in a way that has as much fairness and mitigates for various risks as possible.

## B. SELF-EMPLOYMENT TEST

We ask that budget holders discuss with each rebel volunteer in order to check whether they are self-employed or not. We have a simple flowchart of questions and answers to help with this -



These questions and answers are shown in the General Service Agreement (see section D) so each rebel volunteer is able to share their answers with us.

## C. CLAIMING VLE

Volunteers should be familiar with the relevant sections of the [Financial Policy and Processes \(updated December 2021\)](#) (specifically section D).

NB by being paid VLE you are not employed by Extinction Rebellion or Compassionate Revolution. Before following these claim procedures, the following should all have been satisfied:

1. Completed the **XR Volunteer and VLE/CCFB Agreement** using this [form](#) ( the non-personal part of your declaration will be shared with the public [here](#) as part of XR's 'radical transparency');
2. Received prior approval in writing from a Budget Holder confirming the start date and level of financial support
3. You will need to email the completed [Starter checklist for PAYE](#) HMRC forms to the Finance Team at [VLE@comprev.co.uk](mailto:VLE@comprev.co.uk)
4. The HMRC form for VLE is a one time requirement and a receipt will be acknowledged by the Finance Team.
5. The Finance team will share with you your unique Payroll reference number before you make your first claim.

Claims for VLE may be subject to tax and national insurance deductions depending on a volunteer's individual circumstances. VLE (PAYE) payments are made via a third party payroll bureau on or shortly before the final business day of each month.

When you are ready to put the claim in - Volunteers must submit their [VLE \(PAYE\) Claim Form](#) by the Volunteer Claim Deadline date In order to be paid at the end of the month.

There are then an additional 3 days for Budget Holders to approve that month's VLE payments before the Finance Team submits that month's VLE payments to the third party payroll bureau. Deadline dates will be shared with Budget Holders at the start of each month and will vary, however if you put your claim in before 14th of the month then that will be early enough (December is an exception, when claims need to be in earlier). Claims for a particular month can be entered any time from 1st (when the month's name will appear in the form's dropdown options).

If a deadline is missed then for example: claims made for January VLE after the Volunteer Claim Deadline will be paid at the end of February subject to approval by the budget holder.

It is imperative for budget holders to approve any claims promptly to avoid financial hardship for volunteers and for volunteers to submit claims promptly to enable budget holder approval by such deadlines.

The claim form should only be used for VLE claims.

## D. CLAIMING CCFB

Volunteers should be familiar with the relevant sections of the [Financial Policy and Processes \(updated December 2021\)](#) (specifically section D). Before following these claim procedures, the following should all have been satisfied:

1. Completed the **XR Volunteer and VLE/CCFB Agreement** using this [form](#) ( the non-personal part of your declaration will be shared with the public [here](#) as part of XR's 'radical transparency');
2. Received prior approval in writing from a Budget Holder confirming the start date and level of financial support
3. You will need to complete and submit the completed [General Service Agreement](#) form
4. The General Service Agreement is for a fixed period, agreed between you and your budget holder, which will need to be completed for each period.

Claims by volunteers who, due to the nature of the services they provide to CRL, qualify as self-employed under HMRC's rules are not VLE but referred to as "Capped charges for businesses" (CCFB).

To make a CCFB claim, once you have discussed with your budget holder whether it is appropriate to be treated as self-employed; and completed a service agreement signed by your budget holder, you will need to submit a [CCFB claim request form](#). [comprev.co.uk/CCFBclaim](http://comprev.co.uk/CCFBclaim)

The CCFB payment request needs to have an invoice attached. The minimum details required are shown at the end of this document.

In making a claim please note the following:

- Submit a separate claim for each month of volunteering and make clear the month which is being claimed (e.g. "What was it used for? = CCFB - Jan 2022);
- Attach your invoice as part of the request (your claim will be rejected without an invoice);
- Claims will be paid subject to budget holder approval within a few working days and in arrears (please don't claim for your February CCFB in January, or early February, which could undermine your eligibility to be treated as self-employed). This is to ensure consistency and fairness with volunteers being paid via PAYE.

It is recommended that you review the details of this site to guide how to help decide what you need to do regarding taxation of the payments you receive.

<https://www.gov.uk/check-if-you-need-tax-return>

And this site if you need to register for self-assessment

<https://www.gov.uk/register-for-self-assessment>

## E. EXPENSE CLAIMS

Claims should be agreed with your budget holder before incurring any expense. When ready to claim, use [the Payment Request form](#) and add documents / photo evidence of the receipts.

## F. QUERIES

Any queries about either VLE (PAYE) or CCFB (self employed) should be sent by email to [VLE@comprev.co.uk](mailto:VLE@comprev.co.uk). It is not possible for the Finance Team to provide tax advice or speculate on the impact of receiving Volunteer Cost of Living Support payments on benefits.

## G: Minimum details required for CCFB invoice

- Your full name
- The invoice should be addressed to - Finance Department, Compassionate Revolution Ltd
- Payable to - Your name or your company/trading name plus address
- Your email address and telephone number
- Description of services provided. This should be compatible with the services stated when completing the [General Service Agreement](#)

Descriptions that would be unsuitable would be::

CCFB

Volunteer work

Living expenses

- Quantity/ Unit Price/ Total Price
- The month for which you are claiming
- Declaration - "I declare that I am responsible for the payment of my own taxes"
- Bank details - Account name, Account number, Sort code

The preferred format for invoices is as a PDF document. If you are not already sending them as PDFs, then if using Word or Excel you may be able to convert the document to a PDF from the File Export menu. If you have difficulties converting to a PDF then just continue as before or contact finance.