

EXPENSES POLICY

In order to comply with good practice guidelines from the Charity Commission and the National Council of Voluntary Organisations, and with HMRC regulations relating to the payment of expenses, UKCP has adopted the following policy.

1. SCOPE

This policy applies to all UKCP expense claims received from staff, officers, volunteers, committee and board members. Expenses have to be met through the income received from members. It is incumbent on those claiming to ensure they are getting value for money on behalf of UKCP.

Volunteers:

UKCP values the contribution of its volunteers and believes that all volunteers are entitled to reimbursement of expenses, including costs associated with volunteering. Volunteers are entitled to claim reimbursement of the out of pocket expenses detailed in this policy, and will be encouraged to do so.

Staff:

UKCP staff are also entitled to claim for reimbursement of legitimate expenses for business costs incurred when travelling for work purposes.

2. ESSENTIAL REQUIREMENTS

- a. Whenever expenses are incurred whilst on UKCP business, the need for economy should be a priority. Wherever possible travel should be booked in advance and the lowest cost route and ticket selected. Tickets should be booked as far in advance as possible to achieve greatest savings.
- b. Claim forms should be submitted **no later than two months** after the meeting/event. Claims received after this period will be referred to the Chief Executive and may not be reimbursed.
- c. Attention should also be paid to the environmental impact of travel.

3. REIMBURSEMENT OF TRAVEL EXPENSES

Transport costs may be claimed if incurred while travelling to and from Board and Committee meetings, or if incurred in the course of any UKCP work requested or authorised by the relevant budget holder.

Underground and train tickets

Please retain your travel card or tickets as your expenses receipt. If a ticket is not available please provide email confirmation of the cost or a copy of the e-ticket. Copies of an oyster card statement are also acceptable. If for some reason you cannot get a receipt or ticket, if the cost is under £10, it may be reimbursed at the discretion of the budget holder. Please ensure the receipt or ticket shows the to and from destinations, the cost of travel and also the class of travel.

Car, motorcycle and bicycle mileage

When it is necessary to travel by car or motor cycle, mileage may be claimed at 45p per mile for car or 24p per mile for motorcycles. Please also see the section below regarding insurance. To encourage greener transport, mileage will be paid at 20p per mile for cyclists. These rates are the approved HMRC Mileage Rates and apply to the first 10,000 of miles travelled each tax year.

Car Parking, Congestion Charges & Tolls

Car parking, congestion charges and toll charges necessarily incurred on official business are reimbursable with the relevant receipt.

Note: If an individual chooses to travel by car rather than use public transport for their own personal reasons, they may claim an amount up to the public transport cost that would have applied had early booking occurred. Please contact the office in advance of this.

Taxis

In some circumstances, it may be necessary to use a taxi, for example where public transport is not available, where equipment or luggage is being carried to meetings or there have been serious travel delays. Please note that taxi fares will only be reimbursed with a full receipt. Add the reason for taxi use in the 'description' section of your expense claim form.

Parking/Speeding Fines

Travellers will NOT be reimbursed for any parking fines or speeding tickets.

National rail and air fares

The lowest practical fare/rate should be selected within the permitted class of travel.

Standard Class should be used unless a clear business case demonstrating value for money can be presented. This may include use of rail-cards, carrying confidential materials or sensitive equipment, early start times, working while travelling or those who suffer from ill-health or disability requiring more support. First Class travel may be booked because the fare is less than or equal to Standard Class. In all cases where First Class travel is booked, a screen shot of the site clearly showing the comparative Standard fares must be included with the claim. Reimbursement for First Class travel will be limited to a Standard Class ticket if sufficient evidence is not submitted with the claim (this is at the sole discretion of the Chief Executive). The provision of a free meal with the train ticket is not sufficient reason to book first class. UKCP reserves the right to limit reimbursement if costs are deemed to be excessive. Please ensure the receipt or ticket shows the to and from destinations, the cost of travel and also the class of travel.

When booking long distance train journeys or air fares, please contact the UKCP office where arrangements can be made on your behalf. Early booking can substantially reduce the cost of travel, so please submit your request by email to the UKCP office at least 1 month prior to the date of travel.

4. REIMBURSEMENT OF OTHER EXPENSES

Subsistence expenses

When it is necessary to travel on UKCP business, meals may be claimed to a maximum of:

- £10 for breakfast
- £15 for lunch
- £35 for an evening meal

Receipts are required. Alcoholic drinks may not be claimed (see below for hosting). Snacks up to £10.00 may only be claimed for a replacement for a meal.

Hosting Others

The same rates should be used when entertaining someone whose presence is necessary for the conduct of a meeting or event.

If other exceptional expenses are foreseen, these should wherever possible be agreed with the Chair of the appropriate Committee, or Treasurer, in advance. For example, if a VIP is being entertained it may be considered appropriate to exceed the maximum subsistence amount and to allow for alcohol to be provided.

Overnight stays

Where it is necessary to stay at a hotel overnight to attend meetings, accommodation in London should be booked via the UKCP office as preferential rates have been agreed with certain hotels.

Requests should be submitted by email at least 2 weeks prior to the arrival date. This enables UKCP to secure the best possible rate and settle the cost direct with the hotel. Once booked, UKCP will send you confirmation via email. The cost of bed and breakfast for 1 person only will be covered. All extra items must be settled by the guest on departure.

Should you wish to make your own arrangements, similar guidelines (above) apply. The cost of accommodation (bed and breakfast) to a maximum budget of £160.00 may be claimed. If the cost of accommodation exceeds this budget, authorisation by the UKCP office must be given before the booking is confirmed, or a maximum claim of £160.00 submitted. Detailed invoices must be attached to the expense claim in order for costs to be reimbursed.

Other expenses

Claims for postage, stationery or telephone calls, etc. should be accompanied by receipts.

The necessary costs of computer toner or paper may be reimbursed, if agreed by the finance manager.

Note: Where exceptional circumstances lead to the claiming of expenses that are above or outside those covered by this policy, these claims will be referred to the Chair **and** Chief Executive for decision, one of whom will make a decision.

5. INSURANCE and OVERSEAS TRIPS

Insurance cover

Volunteers who prefer to use their private motor vehicles on UKCP business may do so, provided their insurance policies contain the following minimum requirements:

- Normal third-party insurance as required by law for all road users, and including cover for damage to the property of third parties;
- Cover for bodily injury to, or death of, any passengers;
- Cover for the use by the policy holder in person on UKCP official business with the following conditions:
 1. receipt of mileage allowance does not constitute “hire”, and receipt of a passenger allowance does not constitute “hire and reward”;
 2. indemnifies the UKCP as an employer against third-party risks to the same extent as the insured is covered by his/her own policy;
 3. permits the carriage of UKCP goods in the car (insurance of goods themselves is not necessary).

Although comprehensive insurance is not a requirement, volunteers should note that the UKCP will, in no circumstances, be responsible for repairs to a private vehicle that has been damaged while in use on UKCP business.

UK and foreign travel insurance

UKCP does not have travel insurance. Volunteers should ensure they have suitable insurance if they are travelling in the UK and abroad.

6. CLAIMING A DAILY ATTENDANCE ALLOWANCE

Certain committees will pay a daily attendance allowance to members of panels, etc. The rate is agreed in advance and paid in accordance with this policy.

Claimants should note that this allowance is taxable in the hands of the recipient and must be reported to HMRC. Recipients of such allowances are by receipt thereof agreeing to indemnify UKCP against any tax payable in the event that the recipient fails to report this income to HMRC.

7. MAKING A CLAIM

Expenses claim forms can be obtained from the UKCP office and the finance department.

Receipts must be provided wherever possible. **If receipts are not available then appropriate evidence or explanation must be provided, otherwise payment will not be made.**

The UKCP finance department will process all expenses claims within one month of authorisation by the relevant party. It is therefore important that Committee and Faculty Chairs and budget holders make time to authorise claims promptly in order to avoid delays.

Department and nominal codes should be included on the claim form.

At year end (30th September) all outstanding expenses should be claimed and the forms submitted by the **11th October** to facilitate closing the accounts for the year-end audit. Claims received after this date may be rejected.

8. APPROVAL AND AUTHORISATION PROCEDURES:

Expense claims are checked in detail by the finance department to ensure they comply with the policy.

Claims are authorised by the budget holder in so far as they are checking that the claimant was at the meeting in question and the claim is reasonable. The budget holder is not expected to recalculate the claim but should have a 'feel' for the amount being claimed.

Budget holders – claims submitted for their own expenses:

Claims under £75 submitted by the budget holder for their own expenses will be checked for accuracy and authorised by the Finance Manager or Head of Operations as appropriate. If the claim is over £75 the claim will be ratified by the Finance Manager and then submitted to the Strategic Lead, Chief Executive or Chair for approval.

Colleges:

Expense claims processed and paid directly by Colleges should be subject to these same procedures.

Note: any claim in excess of £500, once authorised in accordance with the procedures above, will be submitted to the Chair of the Board or the Chief Executive for additional authorisation as appropriate. This excludes pre-approved honoraria. ***Note that all honoraria are taxable payments and must be reported to HMRC. Recipients of such honoraria are by receipt thereof agreeing to indemnify UKCP against any tax payable in the event that the recipient fails to report this income to HMRC.***

9. CIRCULATION:

All Board members; All Chairs of Committees, Colleges and Faculties; UKCP staff; Intranet. To be included in the “Welcome Pack” for new Board Members.

Revised policy agreed by the Finance and Audit Committee :-

Policy agreed:	October 2013
Revised:	January 2018
Next Review:	January 2019