

Expenses policy

Officers, volunteers and staff demonstrate a valuable commitment to delivering services and activities on behalf of UKCP. Sometimes expenses are incurred when delivering such services and UKCP will reimburse these so that no-one is out of pocket. Expenses should only be incurred when they:

- are directly connected with the delivery of the service
- demonstrate value for money
- are agreed in advance and in writing.

To comply with good practice guidelines from the Charity Commission and the National Council for Voluntary Organisations, and with HMRC regulations relating to the payment of expenses, UKCP has adopted the following policy. There is a mutual responsibility between volunteers and staff to respect the policy and spend UKCP's money wisely.

1. Scope

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

Volunteers:

Volunteers are entitled to claim reimbursement of the out-of-pocket expenses detailed in this policy that are related to the voluntary services and activities, and are encouraged to do so.

Staff:

UKCP staff are also entitled to claim reimbursement of legitimate expenses for business costs incurred for work purposes. Please note that UKCP will not reimburse travel expenses from home to the workplace.

2. Essential requirements

- 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 the greatest savings.
- Claim forms should be submitted **no later than three months** after the meeting/event. Claims received after this period will be referred to the chief executive and may not be reimbursed.
- Attention should also be paid to the environmental impact of travel.

- d. Credit card receipts without relevant detailed back-up are not accepted as evidence of expenditure.

3. Reimbursements 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. Claims for travel booked well in advance of meetings (to obtain cheaper fares) can be paid before the meeting has occurred.

Underground and train tickets

Please retain your travel card or tickets or take a picture of the ticket before travel to submit with your claim. Please ensure the receipt or ticket shows the 'to' and 'from' destinations, the cost of travel and the class of travel. If a ticket is not available, please provide evidence 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 and the cost is under £10, it **may** be reimbursed at the discretion of the finance manager. Tube travel paid for with contactless or oyster cards may be claimed at the relevant rates (per the TFL website) providing the date, time and stations are provided.

Parking/speeding fines

Travellers will NOT be reimbursed for any parking fines, speeding tickets or fines resulting from failure to pay the congestion, ULEZ or Dart charge.

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 railcards, carrying confidential materials or sensitive equipment, early start times, working while travelling or those who suffer from ill-health or have a disability requiring reasonable adjustments.

First class travel may be booked if the fare is less than or equal to standard class.

In all cases where first class travel is booked, a screenshot of the site clearly showing the comparative standard fares at the time of booking must be included with the claim. Reimbursement for first class travel may not be processed 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 the class of travel.

Car, motorcycle and bicycle mileage

When it is necessary to travel by car or motorcycle, 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 and 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 UKCP office in advance of travel.

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.

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 (or the cost of a standard breakfast at the hotel)

£15 for lunch

£35 for an evening meal

Please note that itemised receipts are required; credit card receipts alone are not accepted as evidence of expenditure. 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 exceptional expenses are foreseen, these should be agreed with the chair, vice chair or treasurer of the Board of Trustees or chief executive, in advance. For example, it may be considered appropriate to exceed the maximum subsistence amount or to allow for alcohol, provided it is reasonable and not extravagant.

Overnight stays

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

Overnight stays should only be booked:

- where the meeting starts before 9.30am **and** the claimant lives more than three hours away
- if the claimant is attending meetings on two consecutive days
- for reasonable adjustments, for example if a person has a disability/condition
- if using public transport causes significant inconvenience.

The term 'reasonable adjustments' refers to modifications or accommodations that help to ensure that individuals with specific needs are not disproportionately disadvantaged. UKCP will do its best to make sure reasonable adjustments are considered and members of the Senior Management Team will be available to approve such exceptions to the policy.

Requests should be submitted by email at least two 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 confirmation via email. The cost of bed and breakfast for one 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 per night 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 per night submitted. Detailed invoices must be attached to the expense claim in order for costs to be reimbursed.

Where a claimant stays for short, overnight periods with friends or relatives or other non-commercial accommodation, a flat rate sum of £40 per night is payable. This includes an allowance for meals. No receipts will be required.

Other expenses

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

We are committed to reducing our impact on the environment so all reports, packs of papers, etc will be shared with appropriate personnel as an electronic version only. We no longer reimburse claims for printing costs, paper or ink cartridges.

We understand that there may be reasons, such as making reasonable adjustments in adherence to the Equalities Act 2010, that a set of documents needs to be printed and in these cases, we will work with colleagues to enable this. We may print them in the office and post them out or come to an agreement as to how much it would cost to print at home. Please contact the UKCP office for further information.

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 chief executive for 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:
 - receipt of mileage allowance does not constitute 'hire', and receipt of a passenger allowance does not constitute 'hire and reward'
 - it indemnifies UKCP as an employer against third-party risks to the same extent as the insured is covered by his/her own policy
 - it 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 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 must ensure they have suitable insurance if they are travelling in the UK and abroad.

6. Making a claim

Expense 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 college and committee chairs and budget holders make time to authorise claims promptly to avoid delays.

At year end (30 September), all outstanding expenses should be claimed and the forms submitted by **11 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.

- Chief executive's expenses are approved by the chair
- Chair's expenses are approved by the treasurer
- Chair of Finance, Risk & Audit Committee's expenses are approved by the chief executive

Colleges

Expense claims for college expenditure are subject to the same process as other claims and are approved by the college chair.

Note: any claim in excess of £500, once authorised in accordance with the procedures above, will be submitted to 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 and colleges; UKCP staff. To be included in the Welcome Pack for new Board members and volunteers. Published on the UKCP HR system.

Revised policy agreed by the Board of Trustees:-

Revised: Annually

Last Revision: March 2025

May 2024