

WILLIAM BENDLOWE CHARITY

TRAVEL AND OUT-OF-POCKET EXPENSES POLICY

Applicability

This policy applies to all staff, volunteers, casual workers, and anyone incurring travel and other out-of-pocket expenses. Contractors are not covered by this policy. They should invoice for their expenses, as per any agreement in their contract.

Principles

Eligible Expenses. We will only pay expenses that are reasonable, incurred exclusively and necessarily in carrying out the work of our charity.

Approval and Payment.

No one may:

- Both authorise and pay a claim.
- Either authorise or pay themselves, or family member or any company in which they have an interest, either directly or through a family member or close friend.

Novel and Contentious Expenditure. Will only be paid in exceptional circumstances, very rarely without prior approval and all such expenditure must be approved by *The Trustee & Chair*.

- **Novel** - does not meet the letter of our regulations. That is, paying an expense that has not been authorised. For example, payment of subsistence rates or class of hotel accommodation that exceed the limits in this policy.
- **Contentious** - meets the letter of the relevant policy, but where the need for it or the cost involved may reasonably be questioned. For example, where a reasonable person may question the need for the expenditure or it may reasonably have been incurred, but might appear too expensive.

Environmental. Where travel is necessary, sustainability and environmental issues will be taken into consideration when planning meetings and journeys.

Administration

Expenses may only be claimed for approved travel and out-of-pocket expenses, using our expenses claim form.

Submitting Claims

An expense claim form should be completed:

- Attaching original receipts.
- And submitted for approval to the Charity's Treasurer.

Checking & Approval

The Treasurer will check all expenses claims to confirm that:

- The costs incurred were reasonable and necessarily and exclusively incurred in carrying out the work of our charity.
- For approved duties.
- Supported by receipts.
- Comply with the procedures and limits in this policy.

Claims not supported by receipts will only be approved in exceptional circumstances, where it was not reasonably possible to obtain a receipt. This is to be explained in sufficient detail in the claim to demonstrate this is the case.

Claimable Expenses

General

Employees and volunteers should travel by the most cost-effective mode of transport considering journey time, nature of the journey and cost. The start and end points of travel and reason for travel should be stated on the claim.

We will not reimburse members for travel that is:

- Between home and office unless the employee is recognised as being a "contractual home-based employee".
- Primarily for business purposes, but which is substantially the same as travel between home and the permanent place of work.

Where home workers regularly work in the office once a week/fortnight, this is deemed to be a secondary work location and therefore travel expenses will not be payable by the employer. Home workers should only claim for travel to the office where it is not a regular occurrence.

Rail Travel

You should, as far as possible, book the most economical tickets in advance and travel standard class. First class rail travel may be used where there is a justifiable special need, such as restricted mobility due to a health condition. This requires prior approval and you may be required to provide a doctor's certificate or similar to justify the need.

Taxis

Public transport should be used where possible, but taxis may be used if:

- Public transport is unsuitable e.g. heavy or bulky equipment is being transported or the passenger has restricted mobility.
- Public transport is not available, such as late at night or during a strike.
- A taxi would be cheaper.
- An emergency, such as someone being taken to A&E, or for health & safety reasons including carrying large amounts of money.
- If unavoidably travelling late (after 9pm) and not using a taxi would represent a material risk to an individual.

Private Vehicle

You may use your own car provided that:

- This has been agreed by a Trustee.
- You hold a current driving license.
- Your vehicle has a valid MOT and insurance policy that provides cover for driving on business.

Costs for parking and any congestion charging will be reimbursed. We will not reimburse any fines or infringement penalties, for parking, late payment of congestion charging or similar.

We will pay the HMRC vehicle mileage rate and will also pay the HMRC rate per passenger per business mile for carrying fellow employees in a car or van on journeys which are also work journeys for them.

Shared Expenses

Where expenses are paid for a group, the most senior person should pay and submit the claim, which should include the names of all staff/volunteers included.

Trustee and Volunteer Expenses

Subject to the provision of this policy, trustees and other volunteers may be given approval to claim for:

- Travel to and from meetings/activities.
- Overnight accommodation.
- Postage, telephone calls and broadband time for charity work and.
- Childcare or care of other dependants while attending meetings.

Other payments to trustees, such as for being a trustee, or for the provision of goods and services are covered by specific Charity Commission regulations and are not covered by this policy.

Minimising Cost and Environmental Damage

Undertaking travel has a real cost, not only in financial terms, but also time, so should only be approved where the benefits clearly exceed the cost of doing so. Equally, whilst our individual contributions to climate change are tiny, collectively these are not; we can all make a difference.

The questions below are not intended to direct line managers, who are best placed to assess the need to undertake travel, but to challenge them positively to consider how best to minimise financial and other costs, whilst still getting the job done.

- How much will this cost? Specifically:
 - Days away from the office. With a small staff team who are all working hard, time spent travelling is a real non-financial cost.
 - Financial costs – travel, hotels, subsistence, transport, parking charges etc.
- In what way and how much will this contribute to our aims?
 - Longer travel time and higher costs require more justification.
 - How important is this travel in terms of meeting our objectives? Is it essential, or just something that would be good to do?
- Could we achieve most of the benefit in another way that is less expensive in time and money? For example:
 - Arranging a teleconference, video call or Skype instead.
 - Where more than one person is attending an event/activity, do both need to attend?
- Could we achieve this more effectively through better coordination? For example:
 - Short notice bookings restrict choice and often cost more.
 - Where an individual travels regularly to various locations, is it feasible to say make one extended trip, rather than individual ones?
 - If an individual visits a location regularly, is it feasible to do so less frequently, but for longer?
- For travel by car, do we encourage car sharing and pay an additional amount per passenger, and do we also pay for using a bicycle, or other form of incentive to use one, such as bike loans?
- In light of the answers to the above, can I justify this expense?

Guidance

Regulatory

Charity Commission - [Trustee expenses and payments \(CC11\)](#).

Charity Commission - [OG515-1 Trustee expenses](#).

HMRC - [Expenses and benefits: travel and subsistence](#).

HMRC - [Travel — mileage and fuel rates and allowances](#).

HMRC - [Expenses and benefits: A to Z](#).

HMRC - [Expenses and benefits: entertainment](#).

Other Useful Sources

Charity Tax Group – [Benefits in kind and expenses](#).

Low Incomes Tax Reform Group - [What if I incur expenses in relation to my job?](#)