



## Business Expenses Policy

### At a glance

This policy sets a framework for claiming expenses incurred on behalf of HRCT.

### Who this policy applies to

This policy applies to all members of staff who work under a contract of employment with HRCT, volunteers and to members of the Board.

### Policy status

This policy is owned by the Board of Trustees. It is non-contractual and may be updated or changed by the Board at any time. Colleagues are reminded that it is their responsibility to keep up to date with policy changes.

Key principles of this policy and procedure

The policy ensures members of staff act reasonably when incurring expenses and achieve value for money.

Expense claims should contain a self-declaration that the claim is accurate and incurred in connection with the business of the charity.

## Expenses

When incurring business expenses, as defined by the list provided below, it is not necessary for staff members to obtain approval from the Board in advance of incurring the expense. Provided that the most economical type of travel and accommodation is used, and meal allowance limits are observed, all expenses reasonably incurred while on HRCT business will be reimbursed. All staff must seek value for money through obtaining best prices for

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accommodation and travel (e.g. by using advance booking and restricted travel times where appropriate for rail travel). Claims must be supported by detailed receipts unless specified.

For any expenditure, incurred on behalf of HRCT that does not fall within the normal definition of a business expense, HRCT procurement policy applies, and it is imperative that approval is obtained from the board where appropriate in advance of incurring the expenditure.

### Train travel

Train travel should always be in standard class unless there are exceptional circumstances that warrant first class travel. Prior approval from the Board should be sought for First Class travel.

### Air travel

If it is more cost efficient to do so, air travel may be considered. Prior approval from the Board should be sought. Budget airlines should be used in preference to full-fare airlines where there is a choice of carriers.

### Travel by car

Where it is more economical than alternative means of travel, cars may be hired. Full insurance cover should be purchased at the time of hiring the car.

If an employee uses their own vehicle, the mileage claimed need not be receipted. However, evidence should be provided of the distance travelled. Car mileage for business use is paid at 45p per mile for the first 10,000 miles in a financial year and 25p per mile thereafter. Anything above the approved rate must be declared to HMRC and tax paid accordingly.

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All employees who drive with fellow team members as passengers for the same business can claim for an additional 5p per mile tax-free for each qualifying passenger.

All employees who use their vehicle on HRCT business must be appropriately insured for business purposes. It is the responsibility of the employee to ensure this. Employees are asked to consider alternative travel arrangements (such as rail) for long journeys as this may prove safer, cheaper and allow continued working.

### Car parking costs

Parking fines or penalties will not be reimbursed unless there are exceptional circumstances to which board approval must be sought. Under no circumstances will speeding or any other form of traffic violation penalty or fine be reimbursed.

### Taxi travel

Where it is in the interest of business efficiency or value for money (i.e. groups travelling together) taxis may be used and the fares claimed. Claims must be supported by receipts.

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### Meals

The cost of breakfast can be claimed, up to a maximum of £5, when on business travel that requires you to be travelling before 7am. This does not include travel to the office. The cost of lunches purchased will be reimbursed, up to a maximum of £10, when travelling on business for a period of 5 hours or more in a single day.

When meals are not included in the cost of accommodation or if you are on business travel that means that you will not return home before 9pm, you will be reimbursed for cost of an evening meal, up to a maximum of £20, including beverages (excluding alcoholic beverages). Claims must be supported by detailed receipts.

Meal allowances represent a limit rather than a suggested level of expenditure and they should be applied individually to each meal rather than aggregated to pay for one more expensive meal.

Where a hotel booking includes breakfast, lunch or dinner as part of the agreed rate, staff should not claim for meals additionally.

### Accommodation

The most cost-effective rate should be obtained and ideally not exceed an upper limit of £135 unless exceptional circumstances can be demonstrated.

As with meal allowances, the amounts described above are intended to be upper limits rather than a suggested level of expenditure. Therefore, if it is possible to book appropriate accommodation at a lesser amount, then this ought to be done.

### Telephone calls

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HRCT will reimburse employees for personal monthly mobile phone contract costs (capped at £40 per month) for mobile phones used in the purpose of carrying out work for the charity. Claims must be supported with a mobile phone bill. This is limited to one mobile phone per employee.

Mobile phones are for handheld use in safe situations. HRCT employees should not use their mobile phone whilst driving or in any other unsafe situation. HRCT will not accept responsibility for any damage or injury caused by an employee using a mobile phone in an unsafe manner.

HRCT will reimburse volunteers for the costs of telephone calls made whilst carrying out work for the charity. This includes calls made on a home or mobile. Where the call is shown on an itemised bill, the actual cost will be reimbursed. In other cases, the cost may be estimated based on distance, time of day and duration.

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### Childcare costs

Where it is not practical or appropriate to bring a child to a HRCT meeting or event employees and volunteers can claim up to £10 PER hour towards childcare costs with a registered child minder. Prior agreement must be sought by a Line Mnager.

### Claims

Claims should be submitted to your Line Manager as soon as possible after they are incurred and no later than one month, with receipts attached, for approval. Expense claims contain a self-declaration that the claim is accurate and incurred in connection with the business of the charity. It is the responsibility of the Treasurer to ensure that all items claimed are legitimate and supported by a receipt. If a receipt cannot be provided for an otherwise legitimate expense, this should be highlighted, and it is then at the discretion of the Treasurer whether that item is approved for payment.

### Monitoring

The Treasurer and Board are responsible for monitoring application of the business expenses policy to ensure compliance. False claims or claims for personal gain constitute gross misconduct and will lead to the disciplinary procedure resulting in dismissal.

### Policy status

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Appendix: Master Expense Sheet

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