



Age UK GROUP – Travel and Subsistence Policy

Including guidance on travel, subsistence, entertainment, hospitality, gifts and other expenses claims

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1.0 Introduction and general principles

This policy provides details of the principles, rules and procedures relating to travel and subsistence for all employees of Age UK.

The Charity Commission states that all Trustees, Non-Executive Directors, Directors, staff and volunteers must “make sure charitable funds and other resources are used properly and efficiently”.

Age UK will maintain a strict control over expenses and claims to ensure charity funds are properly and efficiently used. If, Age UK were found to be paying improperly incurred or insufficiently justified expenses this would render Age UK liable for penalties. It is imperative therefore that the requirements of this policy are strictly adhered to.

The aim of this policy is to make reclaiming expenses as simple as possible while making sure that claims meet the rules and regulations with which Age UK has to comply.

The overall operation of the policy is overseen by the Finance Accounts Payable team, Auditors (Internal and External), Age UK Risk and Audit Committee and HM Revenue & Customs.

Departments must reimburse staff only for expenses which they necessarily incur in the course of official business.

The key principles underlying this policy are:

- All claims for expenses are receipted and independently approved.
- Audit processes will be in place to review claims on a periodic basis.
- All claims must include a clear business purpose and full description of the expenditure incurred.
- Subsistence rates will be reviewed annually. Mileage rates will be reviewed in line with HM Revenue and Customs published rates.
- All staff are expected to comply with this policy, regardless of seniority.

2.0 Trustee Expenses

Any reasonable costs that are necessary for trustees to carry out their duties can be classed as legitimate expenses. As long as Age UK pays the trustee the actual receipted cost or expense, the payment is not taxable. Trustees may not be remunerated for their services as trustees.

Trustees should comply with the rules and procedures as stated herein the Age UK

Group – travel and subsistence policy alongside The Charity Commission - Trustee & payments (C11) HMRC and the Anti bribery policy

3.0 Claims

Expense claims should be made and submitted on a monthly basis via iTrent, the People & Performance system. Receipts can be scanned in and attached to the Employee Self Service expenses claim and must be clearly identifiable. Credit card slips will not be accepted as evidence of business expenditure unless the payee is clearly identifiable from the description and matches an invoice. The claim must include a valid VAT receipt for VAT to be recovered. Without a valid receipt an expense claim may be refused. If the reason given for claiming is insufficient and a receipt is not present Payroll/Group Finance reserves the right to reject the claim.

Claims need to be submitted for processing by payroll by the deadline timetable noted below in order for expenses to be paid that month. Any expense claims submitted after this time will be paid in the following month's payroll.

Claims older than three months will be automatically rejected and therefore payment will not ordinarily be made. Any exceptions must be approved by a director.

On an exception basis when travelling overseas, small transaction claims (without receipts) will be considered where it is reasonable that a receipt could not be obtained.

Expense claims cannot be processed if they are not authorised by the relevant line manager/approver via iTrent.

All expenses must be authorised by the line manager who should be familiar with the employee's work schedule. A line manager cannot authorise expenditure where an employee is submitting a claim on behalf of the line manager.

Authorising Manager

- The authorising manager is responsible for ensuring that the claimant has produced the relevant receipt and documentation to evidence their claim.
- Managers must understand the policy, procedures and levels which they are entitled to approve.
- Claims must be completed accurately and include all relevant details and evidence.

Any claims, whether expense claims or corporate card claims, totalling over £500 in a single calendar month must be authorised by the Divisional Director.

4.0 Corporate credit cards

The Age UK Company corporate credit card must be used only for legitimate business expenses. Cards must not be used for private purchases or for withdrawing cash (with the exception of travelling overseas when the card can be used at an ATM in case of a genuine emergency).

Corporate credits cards will only be issued to staff where there is a justifiable requirement. All applications require Director of Finance / CFO approval.

A request for a corporate credit card for a qualifying member of staff must be emailed to the Accounts Payable Manager copying in the Divisional Director. On receipt of the email the Accounts Payable Manager will arrange for the relevant application form to be sent out. The card usually takes 7-10 days to be processed and received, from the date of the completed application form being returned to the Accounts Payable Manager.

Care should be taken to safeguard corporate credit cards and the Personal Identification Number (PIN). If the card is lost or stolen, the cardholder must immediately notify Natwest (0370 010 1152). Failure to do so could result in the cardholder being called upon to reimburse Age UK for the amount of any unauthorised use and could lead to disciplinary action. Natwest will discuss credit cards with the cardholder in the first instance, so issues are most efficiently resolved directly by the cardholder. If the cardholder is not available, an authorised member of Finance can progress the issue with Natwest.

Credit limits.

The normal credit limit is £500 per month. If this is found, by analysis of average expenditure over a six-month period to be inadequate, the card holder's line manager can request that the limit be increased. This request, including the reasoning, should be submitted to the Accounts Payable Manager and will be subject to approval by the CFO.

Monthly statement and Natwest support forms.

A copy of the monthly statement detailing all expenditure for the month will be sent directly from Natwest to each card holder. A support form analysing the reason for each expense should be completed and emailed to the Accounts Payable Manager within two weeks of receiving the monthly statement.

All invoices and Vat receipts relating to the statement must be kept by the cardholder for audit purposes. Non-receipt of forms or forms received with incorrect information may result in the card being withdrawn until the issue is satisfactorily resolved.

NatWest card use will be reviewed in the same way as any other expenditure and will be subject to checks by HMRC for Income Tax and VAT purposes.

Petrol/diesel.

Fuel cards have been issued to staff who undertake significant business mileage. The corporate credit card should not be used to purchase petrol/diesel except when hire cars have been used. For all staff who have not been issued with a fuel card; business mileage must be reclaimed via the expenses procedure using the agreed mileage rates below.

5.0 Travel & Accommodation Expenses

Travel & accommodation booking

Travel & accommodation should be booked through Click Travel where possible (as this will help secure discounts for Age UK) unless better rates can be achieved by booking directly with the hotel / via a charitable partnership. Exceptions to the use of Click Travel should have prior authorisation from the line manager before the booking is finalised.

Staff should already be set up to use Click Travel, if not please contact Procurement Department at procurement@ageuk.org.uk

Age International does not use Click Travel and staff are permitted to use specialist suppliers who have knowledge of routes and destinations relevant to their work.

Click Travel can be accessed via The Loop. On completion of the booking, relevant managers will receive an email to inform them of the reservation. This will enable them to authorise the transactions retrospectively. If no action is taken on such an email by the date stated, it will be taken as confirmation of their approval.

Click Travel reports will also be issued to managers to review on a monthly basis.

More expensive travel options should not be utilised in order to facilitate non-work related activities. Additional costs (eg upgrades) should be borne by the individual.

Car allowance

Car allowances are no longer provided to staff.

Rail travel

All bookings should be booked for standard class, and pre-booked on specific (timed) trains wherever possible via Click Travel. Due to the increased cost, an open ticket should only be booked when the meeting finish time is not known. On exceptional occasions a first class ticket may be cheaper than standard class. This must always be agreed with evidence in advance with the Divisional Director. Minimising cost to the charity is the only situation in which first class travel is permitted.

Public transport and Oyster cards

Staff using a 'pay as you go' Oyster card for business travel should not claim for the total amount of top-up. Any claims should be made for the business journey only and

must be submitted with evidence of the cost incurred. All claims must be submitted with a copy of their Oyster card online travel statement detailing the business purpose.

Staff using personal debit cards for business travel claims must be submitted with evidence of cost incurred. All claims must be submitted with an extract of the bank statement detailing the business purpose.

All local journeys by public transport for business travel will be reimbursed on production of the ticket or ticket receipt and details of the business purpose. Where an employee's season ticket already covers the cost of travel, no further claim will be allowed.

If a member of staff travels from a business meeting to their home (or vice versa), only the excess cost over that of their normal travel to work can be claimed.

Air travel

Air travel must be booked through Click Travel. It should only be used within the UK if it is cheaper than alternative forms of travel or where using other means of transport would necessitate an overnight stay or unreasonably late return home, for example after 9.00pm.

Economy class should be booked for all flights. Upgrades may be considered in exceptional cases eg for health requirements or for long-overnight flights. All exceptions need to be authorised by the CFO or Age UK CEO.

The following travel-related expenses are acceptable and will be reimbursed:

Baggage (no more than 2 bags)

Advanced-seat bookings;

Parking;

International travel (by non-Age International staff) must always be pre-approved by the Age UK CEO.

Taxi Travel

Taxi fares may be reimbursed where the journey is either early in the morning (before 6am) or late at night (after 9pm).

There may also be occasions when it is safer and more practical to use a taxi; if carrying heavy equipment or valuable materials; the employee has restricted mobility; where personal safety could be at risk; time is limited between appointments; travelling to the airport; or when a group of staff sharing a taxi is more cost effective than public transport.

In order to demonstrate compliance with the HMRC requirements it is important to clearly state the reason why a taxi was used on the Claim. The use of taxis must always be evidenced as a business requirement.

Overseas Travel

An advance can be requested from the Payroll department to cover costs incurred during the trip. The request must be made at least seven working days in advance in order to allow time for processing. The advance will be paid directly into your bank account. Advances of more than £500 have to be authorised by a Divisional Director in addition to the line manager.

Fully itemised receipts, credit card vouchers (if applicable) and a detailed log of expenditure must be submitted on the expenses claim form to the Payroll department within 14 days of your return. Any remaining balance must be returned to Age UK Finance.

Hire cars

Hire vehicles should only be used in exceptional circumstances and pre-approved by Divisional Directors. Vehicles should only be rented for business purposes where it is cost effective and when public transportation is clearly impractical or more expensive. The class of vehicle booked should be the minimum size and specification necessary to allow business duties to be performed. The expectation is that a hire car would be in the Group C category (up to 1.6cc).

Hire cars should only be ordered via Procurement who have established a preferred supplier for vehicle hire. Please contact procurement@ageuk.org.uk

Staff that are eligible for a Car Allowance are not entitled to hire a car at Age UK's expense.

Staff are individually responsible for complying with all conditions of hiring the vehicle. Age UK will not reimburse additional costs arising from non-compliance.

Travel by private vehicle on official business

Employees driving a private vehicle for work are responsible for ensuring their vehicle is insured for business use. Age UK will **not** compensate employees for any additional costs associated with upgrading their insurance policy to cover business use.

You must provide your line manager with a copy of your insurance certificate or covering letter before travelling on official business by private vehicle and then annually when renewed. Examination of the documentation can be requested without notice by a line manager, Age UK Risk team and Auditors (Internal and External).

It is the line manager's responsibility to verify the insurance status of the member of staff. Any relevant changes to the member of staff's insurance provision should be notified to the line manager.

If an employee is involved in an accident while driving on official business, this must be reported to the line manager.

Age UK will not reimburse any fines or penalties incurred while using a vehicle on official business (such as speeding/lane fines or parking tickets). Staff are expected to act according to the relevant laws and regulations at all times.

Staff will only be reimbursed for expenses, which they wholly, exclusively and necessarily incur in the course of official business travel using their own vehicle.

Mileage allowances are paid for the actual distance travelled, which is in excess of the costs of your normal home to named office journey.

Employees on a hybrid working contract of employment cannot claim for any expenses to and from their linked office/hub, nor can they claim for any subsistence/meal expenses when travelling to work in the linked office/hub.

For further information regarding travelling by private vehicle, please see [Driving for business policy and procedure](#)

Mileage limits and allowances

Staff who are in receipt of a Company Car Allowance that is separate from their salary will only be able to reclaim the reduced mileage costs as per Rates of Allowance table below. The claim must be based on the mileage travelled, and there should be no additional claim for fuel.

Rates of Allowance

Transport Method	Usage in tax year	Rate
Own Motor Cars	First 10,000 miles	£0.65p (HMRC £0.45p)
Own Motor Cars	In excess of 10,000 miles	£0.35p (HMRC £0.25p)
Own Motor Cycles	All mileage	£0.35p (HMRC £0.24p)
Receipt of Car Allowance	All mileage	£0.30p (HMRC £0.20p)
Bicycle	All mileage	£0.30p (HMRC £0.20p)

Age UK have decided to increase the rates payable above those of HMRC due to the unprecedented cost of living increase in Q2 2022. Having assessed fuel costs and average mpg, it is deemed that while the HMRC reimbursement amounts do still cover fuel costs, they do not reflect the inflationary increases to other vehicle running costs. These increases are therefore intended to assist staff with the impact of inflation on using their vehicle for business purposes. The amounts above HMRC approved rates are subject to tax and NI. eg the increase of £0.20p for motor cars up to 10,000 miles will result in a net increase of £0.15p for standard rate income tax payers. This increase will be kept under review in the light of inflation and HMRC's allowances.

Staff are required to keep track of business mileage incurred in the tax year (6th April to 5th April) to ensure the correct rates are used. Mileage figures can be requested without notice by Age UK P&P, Age UK Finance, Auditors (Internal and External) or HMRC.

When claiming motor mileage, staff are confirming that the following obligations have been met:

- Possession of a valid UK driving licence.
- Valid insurance policy endorsed for business use.
- The vehicle has a valid MOT certificate (if over 3 years old).
- The vehicle is adequately taxed.
- The vehicle is properly maintained.
- The mileage figure being submitted is true and accurate.

Parking fares

Staff will be reimbursed for car park fares incurred when supported by a VAT receipt, details of date, times, location and a business reason. Parking meter charges will also be reimbursed provided that details of date, times, location and business reason are provided.

Congestion charges and tolls

Staff will be reimbursed for congestion charges and tolls on unavoidable journeys through the congestion charge zone or toll roads on Age UK business. Fees should be supported by receipts, however, it is recognised that receipts may not be obtainable when using some tolls, therefore details of date, times, location and business reason should be provided.

This link provides details of the current [congestion zone map](#)

Age UK Risk & Compliance will carry out periodic spot checks to ensure that all requirements are being observed.

6.0 Subsistence expenses

Staff may claim for meals and beverages as per the table below when travelling on Age UK business (this does not include attending the linked office/hub if working under a hybrid contract of employment). If staying overnight a late evening meal / dinner (up to the value of £25) and breakfast can be claimed for. Subsistence expenses are intended to reimburse the employee for **additional** expense as a result of having to travel on Age UK business.

All subsistence expenses must be supported by a detailed itemised receipt. The limits below are for the maximum expenditure and are not a cash allowance.

Subsistence table

Period of absence	Limit
Breakfast rate – if the employee travels away from their normal place of work and leaves before their normal start time. It is recognised that hotel breakfasts may cost more and therefore the claim may sometimes exceed this figure. The amount claimed must be reasonable and should not normally exceed £5.	£5
One meal rate – if the employee is away from home/usual workplace for at least 5 hours they can buy a meal.	£10
Two meals rate – if the employee is away from home/usual workplace for at least 10 hours they can buy two meals up to this value.	£10
Late evening meal – if the employee has to work later than 8pm having worked their usual hours or buys a meal during an overnight business trip. If they usually work late then nothing can be claimed.	£25
Incidental expenses UK.	£5
Incidental expenses overseas.	£10
Gratuities will not be reimbursed	N/A

Alcohol

One glass of an alcoholic drink (guidance: up to 3 units of alcohol) may be reclaimed provided it is with food as part of a subsistence claim. Staff are expected to conduct themselves in an appropriate manner at all times and ensure their consumption of alcohol does not bring Age UK into disrepute or affect their ability to carry out their role.

Overnight expenses

Overnight expenses are paid where staff cannot reasonably be expected to make the return journey to and from a meeting or workplace on the same day.

Repayment of overnight accommodation on a bed and breakfast basis, based on actual expenditure up to a ceiling of:

London	Elsewhere in the UK	Overseas
£150 (was £130)	£125 (was £100)	20% uplift on London rate

These rates should be achievable if booked sufficiently in advance (guidance: 3 weeks or more). In exceptional circumstances higher limits are acceptable, subject to approval from the Divisional Director. It is expected that this would normally arise due to an unexpected requirement to travel or mobility needs, and that staff will plan sufficiently in advance so as to ensure a cost effective use of charitable funds.

Age UK has one rate of expense claim for all staff, regardless of seniority.

Incidental expenses will be allowable on a receipted actual cost basis to cover items such as telephone calls, newspapers and laundry if the trip is longer than 4 nights. The limit for spend is £5 per night in the UK and £10 per night overseas as per the Subsistence table above.

7.0 Working lunches and official entertainment

The policies around working lunches and entertainment follow those set by HMRC. Breach of these rules may result in the cost being deemed a 'benefit' to the member of staff and subject to tax and national insurance deductions.

Working lunches or the provision of refreshments will be allowed providing the meeting is for a clear business purposes, the cost is reasonable and has been approved by the manager:

- The meeting must be in excess of two hours including breaks, and should normally have attendees from other locations;
- Any meeting must have a formal agenda and purpose.

This does not apply to hybrid working colleagues gathering together when attending their linked office/hub.

The purchase of chocolates, cakes and other items as rewards for specific work achievements is not classified as a business purpose and would not be reimbursed.

The cost of entertaining Age UK staff is not normally reimbursable. Staff entertainment, such as social team building events and staff meals close to the permanent workplace are deemed taxable benefits by the HMRC.

It is however accepted that Retail staff may need to have staff one to ones at local coffee shops due to lack of availability of facilities in the local shop. These can be claimed providing the cost is reasonable and authorised by the manager.

Official entertainment

Entertainment at the Charity's expense is naturally a very delicate subject and staff must always take care that their actions do not leave Age UK open to criticism. The facility to provide official entertainment should be used sparingly. Expenditure should be kept as low as possible, compatible with the occasion and standing of the guests. Provision of lunch or dinner for a potential or an existing donor, politicians and appropriate professionals could be acceptable. Entertainment is therefore only provided where it is strictly in the interests of, and will be of advantage to, Age UK as an organisation and pre-approved by the divisional Executive Director, CFO or CEO. A justification for entertainment expenditure will always be required and must be declared as detailed below.

Reimbursement may include the reasonable costs of food but not after-lunch/dinner drinks or tobacco products. All claims must include the names of guests entertained, the organisation they represent, job title and purpose of the meeting. Any entertainment received or provided of £25 or more must be recorded on the hospitality register.

Expenditure on official gifts and hospitality

The purchase of gifts or hospitality for external sources using the Charity's money should only be considered in exceptional circumstances. The cost of any such gift or hospitality should involve only modest expense. The purchase of gifts or hospitality will normally only be appropriate where they are to be presented by a Divisional Executive Directors or CEO. When travelling overseas staff are permitted to purchase a courtesy small gift (under £25), the original receipt must accompany the claim.

Expenditure on official gifts or hospitality must be pre-authorized by the divisional Executive Director, CFO or CEO. The following information should be provided as soon as practicable after the expenditure has been incurred.

- The amount spent
- The date of payment
- The name and reason
- The description of gift and hospitality; and
- A statement from the individual presenting the gift to confirm that it was given to the intended recipient.

All offers of gifts and hospitality **from** Age UK to external sources, of £25 or more, should be recorded in the Gift and Hospitality Register, **regardless of whether the offer was accepted or not**. Please see [Gifts and Hospitality](#) on the loop. Once complete please forward to Age UK Risk and Compliance at risk@ageuk.org.uk

The purchase of gifts for colleagues is **not normally** permissible. Such expenditure is personal and should be funded by way of a collection. Examples of gifts falling into this category are:

- Purchases of flowers for members of staff or their partners having a baby;
- Purchases of gifts for weddings and other celebrations;
- Purchase of birthday cakes; and
- Purchase of cards.

In exceptional circumstances a gift to an employee can be made as a business expense. For example buying a member of staff flowers following a bereavement or in other exceptional circumstances. The cost must be reasonable and approved by the manager.

For the purchase of reward gifts for colleagues, please see [Reward & Benefits](#)

Receiving hospitality

Whilst modest hospitality is an accepted courtesy of a business relationship, the recipient should not allow a position to be reached whereby its acceptance might be deemed by others to have influenced a decision or lead to potential allegations of conflict of interest. Please refer to [Anti-Bribery policy](#)

All offers of hospitality to Age UK staff should be recorded in the Gifts and Hospitality Register, **regardless of whether the offer was accepted or not**. Please complete a [Gifts and Hospitality](#) form on the loop. Once completed please forward to Age UK Risk and Compliance at risk@ageuk.org.uk

Gifts from organisations or individuals with whom you have, or may have, business dealings on behalf of Age UK should not be accepted. This can include goods and services in kind, at preferential rates or cash, should be returned to the sender.

Modest gifts, for example, flowers or a bottle of wine may be occasionally accepted.

8.0 Age UK mobile phones

Age UK mobile phones

Mobile phones should be requested by their line manager where they are essential for the role involved, using the D&T Service Portal via The Loop. All mobile phone/PDA accessories must be obtained through the D&T Service Portal.

The mobile phone is for business use only and should not be used for private use. It is recognised that small incidental personal calls will be made but if this cost, inclusive of VAT, exceeds £5 per month, this has to be declared and will either be recovered from salary or from expenses claims. This applies regardless of the call/data package and is to comply with HMRC rules around staff benefits.

Employees are reminded that Charity issued equipment, including mobile phones, are only to be used in vehicles in line with current legal requirements.

Age UK mobile phone bills and users will be spot-checked to confirm that personal calls fall below the level stated above or have been reimbursed to Age UK.

Inappropriate use of Age UK mobile phones may be considered a disciplinary offence.

Personal mobile phone

Reimbursement of business calls made on personal mobile phones may only be made on production of an itemised bill clearly showing the cost of business calls. Personal mobiles should not be used where the ability to use Teams or virtual calling is available. If an employee uses their privately owned mobile phone as a one off for business use, they can claim the cost of their business call plus VAT, however full details of all business calls must be provided. If a pay as you go phone has been

used, then the full cost of the pay as you go voucher will not be reimbursed, only the cost of business calls that have been itemised will be paid.

Reimbursement for business calls from personal mobile phones should be limited to £10 per month, if this cost exceeds £50 in any 6 month period it would be appropriate to apply instead for Age UK mobile phone. For this purpose, a cumulative total must be shown on claim forms for each year.

10.0 Home phones and broadband

Home phone line rental costs will not be reimbursed. Where necessary, an Age UK phone line can be installed which can then be billed directly to Age UK. Where a line is required for home workers, this should be discussed first with the

Private broadband costs will not be reimbursed.

11.0 Volunteer payments

Volunteers can be reimbursed for expenses incurred, including:

- Travel expenses between home and the place of volunteering (and return). This must be the actual cost of expenses incurred or a reimbursement based on the mileage undertaken – currently a maximum of 45p per mile can be claimed.
- The actual cost of any specialist clothing needed for the voluntary work (as long as this has been pre-approved by the appropriate manager e.g. Head of Group Events)
- The actual expenditure incurred in the purchase of materials or services required to do the voluntary work.
- The **actual** cost of meals taken whilst volunteering (maximum of £5.00 per day).
- Volunteers should complete the Volunteer Expenses document which can be found on the loop:
- The completed Volunteer Expenses document should be sent to the Accounts Payable Manager alongside all original itemised receipts and credit card vouchers (if applicable).

13.0 Fuel cards

Age UK fuel cards are only issued to staff that have a company car or van for business use and incur significant fuel costs. All requests for a fuel card should be authorised by the line manager and sent to the Head of Procurement at procurement@ageuk.org.uk

Retail Division; requests for a fuel card are ordered by the Retail Administrator in Warrington. The fuel card will either be in the employee's name or attached to the vehicle.

Head of Procurement, Retail Operations, Finance and the Treasury receive detailed monthly reports from Shell detailing all purchases, comparative costs per mile and the fuel prices paid at garages so that any failures to record the correct number of miles per litre will be highlighted.

Managers **must** ensure they inform the Retail Administrator in Warrington regarding the movement of company vans between employees. It is important that records are maintained to ensure private and business mileage can be monitored for the individuals driving the vehicle.

Reporting lost/stolen fuel cards

If a card is lost or stolen during office hours, Retail Operations or the Head of Procurement should be contacted to report the loss as soon as possible. If a card is lost outside office hours, this should be reported by calling 0800 731 31 31 (option 1). The employee should also report the loss to Retail Operations or the Head of Procurement as soon as possible. If the fuel card is in the employees name the card must be cancelled on the employees last day of employment. If the card is issued to the vehicle, not the employee, then the card must be returned to the Head of Procurement or Retail Operations.

Returning fuel cards

When an employee holding a fuel card leaves Age UK, the line manager must inform the Head of Procurement or Retail Operations (if Retail Vehicle).

Sight of monthly reports and evidence may be requested without notice by Age UK Risk & Compliance, Auditors (Internal and External or HMRC).

Private mileage recovery

Any member of staff that has uses a company car or van must submit their personal mileage details on a monthly Private Mileage log to the Payroll Department. Staff will have their private mileage deducted from their salary at the appropriate rate determined by the vehicle they drive, for example the same rate as business mileage reimbursed for a company car or van. Evidence to support actual business mileage undertaken should be supplied.

Failure to comply with this procedure can result in HMRC penalties / tax charges and may lead to disciplinary proceedings for the employee.

Business mileage for staff with a fuel card

Staff who have been issued with a fuel card must submit a monthly business mileage claim. This claim form can also be used to reclaim the cost of normal business expenses. This claim form must be authorised by the line manager and forwarded to the Payroll Department.

14.0 Car and van washing

Claims for car and van washing can only be made on vehicles with the company logo. The cost of a car wash cannot be reclaimed for any other charity vehicles. It is the employee's responsibility to maintain a clean and tidy vehicle.

15.0 Event expenses

These may only be claimed by fundraising personnel and then only in exceptional circumstances. Event expenses should normally be invoiced where possible or expensed through an individual's organised float. The actual expenses should be then claimed following the normal expenses process.

16.0 Postage

Employees who work from home can claim postage; all expenses claims should attach postage receipts and details of the recipient.

18.0 Purchasing equipment for business use

Equipment should be ordered through Facilities or D&T via email after discussion with line manager. This includes any additional equipment required to work from home safely for employees on a hybrid working contract of employment.

Employees must not purchase equipment and claim it back via expenses. Such purchases will not be reimbursed.