Expenses Policy

This policy is intended to set a framework for claiming expenses incurred on behalf of the Woolf Institute. As a charity it is essential that members of staff, trustees, volunteers and other affiliated personnel act reasonably when incurring expenses and value for money is prioritised.

Scope of Policy

This policy is applicable to all members of staff, trustees, agency staff, contractors, volunteers and other affiliated personnel that from time to time may claim expenses from the Institute.

Expenses

Business expenses can only be incurred with the budget holder’s permission and provided that they fall within the ‘Normal Business Expense’ list below.

Provided that the most economical type of travel and accommodation are sourced, all reasonable expenses will be reimbursed. All staff must pursue value for money prices for accommodation and travel (e.g. by using advance booking, restricted travel times where appropriate, economy class). Economy Class must be used at all times unless the budget holder has given consent in exceptional circumstances. If expenses are considered by the budget holder to be unreasonable, further evidence may be required to demonstrate that the most economical option was chosen.

Claims must be supported by detailed receipts. Those expenses for which receipts cannot be produced will not be reimbursed unless alternative suitable evidence of incurred expenses can be provided.

Any expenditure incurred on behalf of the Woolf Institute that does not fall within the ‘Normal Business Expense’ list below requires written approval from the budget holder in advance of incurring the expenditure. A Purchase Order may need to be completed. This is available from the Office Manager and must be signed in person by the budget holder.

<table>
<thead>
<tr>
<th>Normal Business Expense</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Rail Travel</strong></td>
<td>Standard class only. Exceptional circumstances must be discussed with the budget holder prior to booking travel. The budget holder may approve alternative travel at their discretion; however expenditure must not exceed the budget.</td>
</tr>
<tr>
<td><strong>Rail Travel - Researchers</strong></td>
<td>Those with a contract of 1 year or more should purchase a discount rail card if travelling by train for work more than once a month. Check this is within scope of project budget prior to purchase.</td>
</tr>
<tr>
<td><strong>Rail Travel - Trustees</strong></td>
<td>Includes travel to and from Board Meetings, Institute events and functions.</td>
</tr>
</tbody>
</table>
**Air Travel**

Budget airlines should be used in preference to full-fare airlines where there is a choice of carriers, unless the full-service airline price can be demonstrated to be cheaper at the time of booking on that route. All air travel must be approved by the budget holder prior to booking.

**Air Travel - Trustees**

All air travel expenditure which may be reimbursed or booked by the Institute must be approved in advance by Director of Services and Administration.

**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 45 pence a mile for the first 10,000 miles and 25 pence a mile after that.

All employees who use their vehicle on Institute 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 some continued working, such as emails, to continue.

Parking fines or penalties will not be reimbursed unless there are exceptional circumstances and this will be at the discretion of the Director of Services and Administration. Under no circumstances will speeding or any other form of traffic violation penalty or fine be reimbursed.

**Taxi travel**

Public transport must be used as the preferred method of transport when available. Proof that no alternative means of transport were available may be required before taxi receipts will be reimbursed for day-time and evening travel before 9:00pm.

Taxi travel to and from an employee’s place of work will not be reimbursed unless exceptional circumstances apply and have been agreed in advance with the Line Manager or budget holder. Employees should be aware that HMRC will regard this as a taxable benefit and they will incur tax liability on such reimbursements in
Taxi travel may be used if public transport is not available or an employee is travelling alone back to a place of residence departing after 9:00pm in the evening.

In the case of group travel, taxis may be used and the fares claimed if it can be clearly evidenced that it is cheaper.

Claims must be supported by receipts.

### Accommodation

Any overnight stay must be approved in advance by the budget holder. Reasonable and cost-effective rates should be sought at all times. Maximum spend limit of £135 per night in the UK and £150 for US cities at conference time.

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 must be done.

### Meals

The cost of breakfast can be claimed, up to a maximum of £10, when staying overnight for business purposes only.

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 £15, including beverages.

No reimbursement will be given for meals during normal working days, or on single day trips for events, meetings and research projects except:

1. Director(s) meeting with a potential donor, trustee, Institute collaborator or similar, may use their discretion, within reason, of purchasing lunch or dinner as part of wider Institute discussions and in the interests of furthering the Institute’s mission. Expenditure must still fall within budget parameters and should be justifiable to trustees and auditors as being a reasonable expense.
II. An event speaker has donated their services free of charge and lunch or dinner is intended as a ‘thank you’ to that individual. All expenditure must still fall within the event budget and be approved in advance by the Line Manager or budget holder.

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 try to make use of this where possible and not claim for meals additionally.

Entertainment

Only budget holders have the authority to incur costs relating to entertainment and team meals. If you are not a budget holder, prior approval from your Line Manager or a budget holder must be obtained and a Purchase Order completed and signed off in advance.

Eye tests

The Woolf Institute will reimburse staff for the cost of an eye test every two years. The Eye Test Form (see Appendix A) needs to be completed, authorised by the relevant Line Manager and copied to the Director of Services and Administration.

The form must be completed by the optician after your examination and returned with your receipts and Expense Claim Form to your Line Manager for approval and reimbursement. This form, and any other personal information from the optician, will be kept on the relevant personnel file.

If glasses are needed for Display Screen Equipment use only, the Institute will contribute up to £60 for basic single vision spectacles.

Some or all of the amounts you can claim may be reviewed from time to time. You will be told if the amounts you can claim change.

Gifts

Gifts to individuals or companies are not permitted in any form unless approved in
Claim Procedure
Reimbursement for business expenditure incurred by an employee should be claimed using an Expense Claim Form. Claims should be submitted as soon as possible or no later than one month after incurring the expense. Any claim filed more than 28 days after the activity will normally be rejected. You must provide VAT receipts for any expenditure.

Employees should not use their own personal money to pay for Institute purchases. Where possible, request petty cash or the credit card from your Line Manager or arrange for the supplier to invoice the Institute directly.

The procedure for completing an Expense Claim Form is as follows:

- Complete an Expense Claim Form (Human Resources/Expense Form Internal & External/Woolf Institute Staff Expense Claim Form) and attach supporting evidence of expenditure e.g. receipts or bills.
- Declare on the expense form any advances received towards the expenditure.
- Ensure it is appropriately authorised either by your Line Manager or budget holder.
- The Institute processes expenses weekly and the claims will be included in the ‘Supplier’ payment run every Thursday. Staff members will be paid via BACS either on the Thursday or following Monday.

Note: occasionally due to staff holidays or sickness reimbursement may be delayed. The Institute will not reimburse any fines or charges incurred as a result of late payment.

It is the responsibility of the Line Manager to ensure that all items claimed are legitimate and supported by a receipt. In the event that a receipt cannot be provided for an otherwise legitimate expense, this should be highlighted by the Line Manager and it is then at the discretion of the budget holder whether or not that item is approved for payment.

Line Managers should initial the printed claim as evidence of their review before passing it to the Office Manager for sign-off by the Director of Services and Administration. Claims received unsigned
will be returned to either the staff member or Line Manager directly. Only those claims approved by a Line Manager will be paid.

**Timescales**

Claims should be made regularly and:

- **Before** the deadline for making claims against grants, donations or other funding sources; and within three months of incurring expenditure unless alternative arrangements are agreed with Line Managers;
- At year-end claims should be processed prior to close of the financial year, therefore no later than 31 August, for the previous 12 month period (note that a claim submitted on 31 August may not be processed that day, so claims should usually be made at least one week prior to this date).

The process of accounting for the claims against advances must be completed within **one month** of the date of returning from the journey, or making the purchases, which has been funded through the advance.

**Reimbursement of personal credit card expenses**

When reimbursing personal credit card expenses, the Institute will not reimburse any interest or other penalties incurred by the cardholder. The Woolf Institute credit card should be used wherever possible for in advance expected expenditure.

**Foreign currencies**

When expenditure is incurred in a foreign currency, the aim is to reimburse the employee for the sterling equivalent of their actual costs. The exchange rate applied will be that identified at the time of processing the claim from [https://www.xe.com/](https://www.xe.com/) or a similar trustworthy exchange rate site. It is therefore essential that all foreign currency expense claims are processed as soon as possible.

For cash expenditure: convert back into sterling using the rate that was obtained by the employee in exchanging the currency. Receipts from banks and bureaux de change should be retained as evidence of the exchange rate. If these receipts have been lost, then please contact the Cashier for the appropriate rate.

For credit card expenditure, the credit card providers’ rate shown on the employees’ statement will be used.

**Authorisation of claims**

- No one shall authorise reimbursement of his or her own expenses.
- Claims should, whenever possible, be approved by an employee senior to the claimant.
- Should a Line Manager be unavailable for any reason due to extended leave, the budget holder (if a different person) can authorise reimbursement of expenses.
- The Director of Services and Administration can provide guidance and direct sign-off in exceptional circumstances.
Claims should be supported by documentary evidence of expenditure e.g. receipts, invoices, bills. If these are not available they are not reimbursable except in exceptional circumstances.

**All expense claims must be supported by adequate evidence (e.g. original copies of receipts, invoices or bills) that the cost has actually been incurred. Without evidence an expense should not be paid unless:**

- There are exceptional circumstances e.g. loss of evidence due to theft or fire.
- It is reasonable out of pocket business expenses under £5 where it was not possible to obtain a receipt e.g. parking meters, tube and bus fares, telephone calls from public telephone boxes and toll charges.
- If genuine problems occur in obtaining evidence, e.g. in less developed countries, then please contact the Director of Services and Administration to discuss.

**Credit Cards**

The Woolf Institute issues company credit cards to its employees where it is deemed the only effective method of payment in the proper performance of duties.

Line Managers are responsible for ensuring that the cards are exclusively used for the purpose intended. However, it is the cardholder’s obligation to abide by the terms and conditions set.

The Woolf Institute may at its discretion arrange for a credit card to be provided to an employee if it is considered that such a facility is essential. Where a card is provided it is to be used only for Institute business purposes.

**Reimbursement of private expenses**

Occasionally the Institute pays the whole of an invoice/credit card statement that includes a mixture of business and personal expenses:

- E.g. a hotel bill that includes an employee’s movies, telephone calls and mini bar charges as well as the room rate.

Any expenditure considered to be private expenditure will be highlighted to the employee and deducted from the following month’s salary. An employee may not reimburse these costs in cash, however cheque payment or banks transfer are acceptable as an alternative method of reimbursement.

If reimbursement is due by a trustee or associated party, cash will not be accepted. A cheque payment or bank transfer should be arranged with the Office Manager and a receipt will be provided upon request.

Last reviewed: November 2020
Next Review Due: November 2021
Appendix A
Eye Test Form

Sections to be filled in by:

- Section A – Staff member
- Section B – Line Manager
- Section C – Optician

Section A – Staff member application

Name:

Date:

I write to apply for an eye sight test under the Health and Safety (Display Screen Equipment) Regulations 1992.

Where the eye examination shows that glasses are needed specifically for DSE work, I understand
the Woolf Institute will:

- reimburse the cost of the eye sight test fee
- contribute up to £30 towards the basic prescription cost of the lenses
- and contribute up to £30 towards the frames

Signed:

Date:

NB - If I choose to select more expensive glasses (e.g. tinted or coated lenses or designer frames other than the basic), I am responsible for the additional costs.

Section B – Line Manager’s authorisation

I confirm that is a Display Screen Equipment user entitled to the benefits described above if prescribed.

Line Manager’s name:

Signed:

Date:

Section C – To the optician

Please examine, advise and, if necessary, prescribe and dispense for the above named person in accordance with the requirements of the Health and Safety (Display Screen Equipment) Regulations 1992. Please indicate below which elements of the costs are solely attributable to the client’s requirement for a special correction according to those Regulations.

Opticians name:

In confidence to Mr/Mrs/Miss/Ms/Dr/Prof/Rev:

I examined you on and advised you that you (please tick):

- [ ] You need corrective lenses specifically for DSE work
- [ ] You do not need corrective lenses specifically for DSE work
<table>
<thead>
<tr>
<th>Cost</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eye sight test fee</td>
<td>£</td>
</tr>
<tr>
<td>Lenses</td>
<td>£</td>
</tr>
<tr>
<td>Frames</td>
<td>£</td>
</tr>
<tr>
<td>Review date</td>
<td></td>
</tr>
</tbody>
</table>

Optician's signature:

Date:

Optician’s stamp:

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**Note for Woolf Institute Employees: Reclaiming Your Expenses**

- The comment boxes must be filled in by the optician detailing what is specifically required for Display Screen Equipment (DSE) work.
- This form must be signed, dated and stamped by the Optician.
- Once all information has been obtained with necessary signatures please send a copy of this form, along with relevant receipts to your Line Manager for approval and reimbursement.

- Failure to do any of the above could result in non-payment of your expenses claim -