



Expenses Policy

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1. Purpose of policy

The BFN Expenses Policy provides guidance on what can be claimed as an expense, and aims to promote a reimbursement procedure that is fair and consistent across the whole organisation and in accordance with HMRC guidelines.

2. Who is covered by this policy?

This policy applies to all staff, volunteers and BFN trustees incurring out of pocket expenses wholly, necessarily, and exclusively in connection with BFN activities.

Responsibility for compliance with this policy rests with staff and volunteers making the claims for the reimbursement of expenses and their approving line manager/budget holder.

3. Policy Statement

BFN greatly appreciates and values the time given by volunteers to help support our work and we are committed to ensuring that no volunteer is out of pocket because of expenses incurred whilst carrying out their role within the BFN.

BFN needs to ensure that any expenditure is relevant to our charitable objectives and can be fully justified, therefore all expenses should be reasonable and kept to a minimum.

It is also important that there is transparency with all payments and therefore the relevant receipts for auditing purposes must support all claims.

4. What are expenses?

Expenses are necessary costs that BfN staff and volunteers incur on behalf of the charity as part of their work.

5. Type of Expenses

5.1. Travel

Travel 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.

Travel involving employees who contractually have a 'dual location' of work:

If staff are contractually based at home and an office location, they are confirmed as a 'dual location' home-worker. Therefore, in line with HMRC guidelines, any cost of travel and subsistence between their home location and office location is not refundable.

Private Car: Mileage

BFN uses the HMRC approved rate to reimburse mileage cost for use of private cars. The 45p mileage rate is only available for the first 10,000 miles on individual claims for each tax year. The rate is also subject to review annually by HMRC.

All mileage claims must include the start and end post codes of each journey in order to calculate the number of miles.

Taxis

Public transport should be used where possible.

Taxis may be used in exceptional circumstances where no other options are available.

Taxi expenses must be supported by a receipt and a full explanation.

5.2 Subsistence

Subsistence includes meals and other necessary costs when traveling or staying overnight away from home for BFN activities.

Below is the table with the maximum that BfN can reimburse

Meal	Time restrictions	Amount
Breakfast	Leaving home before 7.00am	Maximum of £5.50
Lunch	While away from normal place of work	Maximum of £7.15
Dinner	While away, means you will not return home before 8.00pm, or working for 12 consecutive hours	Maximum of £16.50

BfN will not pay any expense claim for the purchase of alcohol.

5.3 Accommodation

Staff and volunteers should book the most economic option available. The cost of the accommodation must be authorised in advance by your line manager.

5.4 Miscellaneous expenses

The above examples of expenses claims are illustrative, not definitive. Expenses not detailed above will only be paid if authorised by the line manager.

6. Procedure for claiming expenses

All expenses should be submitted on a **BFN Expenses Form**, which can be obtained from the BFN SharePoint site under: Shared Files - for general use.

Claims must be emailed to your line manager for approval clearly stating the type of the expense and the reason for incurring it. E.g. Mileage – Travel to BfN Support Group.

If there is a lack of detail on the type and reason for expenditure and/or missing receipts, then payment of claims may be delayed.

The authorised expenses claim should be emailed by the line manager to expenses@breastfeedingnetwork.org.uk with the attached receipts.

The deadline for receipt by finance is the **10th** of the month. If expenses are received after the cut-off date of 10th of the month then the claim might not be processed until the following month.

Expenses payment will be made on **20th** of the month (or nearest working day), in line with payroll.

Reimbursement will be by electronic BACS payment, so volunteers and staff will need to provide bank account details.

At peak times such as BFI or AGM when out of pocket expenses may be higher than usual, particularly volunteer expenses, an additional payment run may be scheduled.

There is a **3-month** time restriction on submitting expense claims to Finance

To ensure BfN accounts are as accurate as possible, any claims from 1st January to 31st March should be received by 31st March each year.