

## Expenses Policy

Culture& wants to ensure that staff, trustees and volunteers are not out-of-pocket for the work they do for us, while also looking to get the best use of limited funds.

HM Revenue & Customs expenses and benefits rules recognise that reimbursement of standard business expenses (such as travel) are not taxable. Culture&'s policy is guided by these rules and we do not pay expenses that will give rise to tax or National Insurance.

In order to comply, any amounts claimed must be for actual costs incurred by staff 'wholly, exclusively and necessarily in the performance of the duties of their employment', and that adequate records are submitted with each claim.

### General rules

- Expenditure incurred by staff, trustees or volunteers of Culture& should be necessary to achieve our goals and represent good value to the organisations that fund us.
- Each staff member is responsible for familiarising themselves with these rules and understanding the limits of their authority, as Culture& may not reimburse any expenses considered unreasonable or outside this guidance.
- All expenses should be itemised, with supporting receipts attached on Culture&'s claim form.
- Expenses under £20 that have no supporting receipt may be accepted. Expenses over £20 with no supporting receipt require a signed letter by the staff member explaining the purpose of the expense and the reason why a receipt is not provided. Culture& may decline to reimburse an expense claimed with no supporting receipt.

**Eligible expenses** The specific rules for eligible expenses that may be claimed by staff are listed and described below:

- Public transport fares
  - Use of personal vehicles
  - Taxis
  - Subsistence
  - Overnight accommodation

- Medical costs

## Public transport fares

Expenses associated with public transport such as trains, buses, underground and short haul flights within Europe are eligible for expenses claims.

Staff are expected to make use of any special reduced fare arrangements, such as cheap day and period returns, where possible.

## Use of personal vehicle

Staff may use their own vehicles for business travel if they wish, at their own risk, but in line with Culture&'s environmental policy the use of public transport is preferred. If a car is used, where practicable, staff should travel together to minimise costs. Any member of staff using his or her vehicle for business purposes must have a full UK driving licence, and the vehicle must have an in-date MOT certificate, be fully taxed vehicle and insured for business use. A mileage allowance may be claimed by staff using their own vehicle for business travel. Current mileage allowance rates are as follows:

Car or van	[45p per mile (up to 10,000 miles, 25p thereafter)
Motorcycle	24p per mile
Bicycle	20p per mile
Electric car (privately owned)	45p per mile (up to 10,000 miles, 25p thereafter)

Parking fees, congestion charges and toll charges will be met by Culture&, but not parking fines.

## Taxis

The cost of travel by taxi will be reimbursed in the following circumstances:

- There is no reasonable or practical alternative to getting to the destination.
- The staff member has been required to work so early or late, that public transport is not reliably available, or the individual's safety is compromised.
- A 'heavy load' is being transported, which would be unreasonable to carry on public transport.
- The individual has a disability such that public transport is not appropriate.

The reason why the staff member has chosen to travel by taxi must be described in the expenses claim form, and a receipt provided showing the date, place of departure and destination.

## **Subsistence**

The reasonable cost of meals purchased while staff are working at a temporary workplace or while travelling within the UK and abroad will be reimbursed by Culture&. Please note that the costs of buying meals for colleagues (other than when both parties are travelling on Culture& business) may not be claimed.

## **Overnight accommodation**

Reasonable costs for overnight accommodation will be reimbursed where it is necessary for Culture& staff to perform their duties away from their usual workplace.

As a guideline, accommodation is expected to be up to 3\*

## **Medical costs**

Culture& will reimburse the reasonable cost of eye tests. These may be requested by all staff regularly using computers.

## **Making claims**

- All claims for travel and subsistence expenses, from trustees, staff and volunteers, must be completed on the appropriate form.
- Claims by staff and volunteers should be authorised by the appropriate line manager, or, for the chief executive by the chair
- Claims by trustees should be authorised by the administrator in collaboration with the CEO
- Claims should be submitted fortnightly, or may be submitted more frequently if the total claim has reached £100

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