

Culture&

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 ensuring the responsible use of our limited funds.

Ordinarily, work related purchases should be charged directly to a Culture& account, following the Purchases procedure laid out in the Staff Handbook. Where this is not possible, Culture& will cover reasonable out-of-pocket costs.

Staff will be reimbursed for expenses that contribute to business needs or are necessary to their participation in activities away from their usual workplace, provided that these expenses are approved beforehand by their line manager and a completed Expense Form with supporting evidence is submitted.

HM Revenue & Customs expenses and benefits rules recognise that reimbursement of standard business expenses (such as business 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

- 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.
- Before incurring any expense, the employee must seek the approval of their line manager, otherwise the claim may not be reimbursed.
- Where out-of-pocket expenditure is required for staff, trustees or volunteers of Culture&, these expenses should be necessary to achieve our goals and represent good value to the organisations that fund us.
- All expenses should be itemised, with supporting receipts attached on Culture&'s Expense 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.
- All expense claims must be submitted within 3 months.

Eligible expenses

The specific rules for eligible expenses are listed and described below:

- Business travel
 - Public transport fares
 - Use of personal vehicles
 - Taxis
 - Subsistence
 - Overnight accommodation
- Specific medical costs

Please note that any expenses incurred in relation to an employee's commute from their home to work or general duties at their permanent workplace will not be eligible unless otherwise agreed with their line manager.

Your permanent workplace may not necessarily be the Culture& offices and may change over time. For example, you may be performing a majority of your duties at a partner institution or other venue for an extended period, in which case that place may constitute your permanent workplace. If you are unclear about your permanent workplace, please consult with your line manager.

Public transport fares

Business travel expenses associated with public transport such as trains, buses, underground and short haul flights within Europe will be eligible for expense claims. Staff are expected to make use of any special reduced fare arrangements, such as standard class, 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 environment and sustainability statement and action plan, 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 business 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 should be provided showing the date, place of departure and destination.

Subsistence

The cost of meals purchased while staff are working at a temporary workplace or while travelling within the UK may be reimbursed by Culture& up to a daily limit of £35. Each employee should make arrangements with their line manager prior to their business travel to confirm the allowance, particularly for shorter periods of off-site work. If the employee is working abroad, they should work with their manager to set a reasonable daily limit based on average expenses at their destination. 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 stars.

Medical costs

Culture& will reimburse the reasonable cost of eye tests. These may be requested by staff who regularly use computers as a function of their core duties.

Trustees

Trustees may wish to claim out of pocket expenses for attendance at Board meetings and other Board events. The above guidance regarding business travel expenses, with the addition that Culture& will reimburse trustees' costs of parking and/or transfers for rail journeys.

An Expense Form must be supported by valid receipts for each item claimed. These should be sent to the CEO for approval and to invoices@cultureand.org

Volunteers

Expenses incurred by volunteers will be considered on a case-by-case basis and must be agreed in advance with a direct supervisor. That supervisor will be responsible for arranging the reimbursement, using the Expense Form and providing relevant receipts.

Making claims

All claims for expenses from trustees, staff and volunteers must be completed on the appropriate Expense Form. Please see the [Staff Expenses](#) folder on SharePoint to find the most recent version of the Expense Form and the Accounting Codes list.

A completed Expense Form should list:

- The date of each expense
- A description of each expense
- The cost of each expense
- An appropriate Class Code and Account Code for each expense, if known
- The staff member's bank details

An example is included within the Expense Form document for reference.

Once approved by their line manager, the completed Expense Form and accompanying evidence should be sent to invoices@cultureand.org

Please note that:

- Before incurring any expense that will need reimbursement, the employee must speak to their line manager to seek pre-approval. For trustees, pre-approval should be sought from the CEO.
- Expense Forms submitted by staff should be authorised by the appropriate line manager.
- Expense Forms submitted by trustees should be authorised by the CEO.
- Claims should be submitted fortnightly, or may be submitted more frequently if the total claim has reached £100.
- Claims must be submitted within 3 months of the expense. If a claim and accompanying receipts are not submitted within this timeframe, they may not be reimbursed. This time limit applies to both internal and external claims.
- Any reimbursements paid for expenses that are later identified to be ineligible for reasons of error or misrepresentation may be disputed and reclaimed by Culture&.

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