



## **BOTANICAL SOCIETY OF BRITAIN & IRELAND**

### **EXPENSES POLICY**

<b>Prepared by &amp; date:</b>	<b>Julie Etherington, Finance Manager, May 2024</b>
<b>Last approved by &amp; date:</b>	<b>Board of Trustees, 7 Sept 2021</b>
<b>Approved by &amp; date:</b>	<b>Board of Trustees, 18 June 2024</b>
<b>Next Review due:</b>	<b>Summer 2027 (three year review interval)</b>

#### **1. Purpose**

- i. This Policy is to provide clear guidance on the type and level of expenses that will be reimbursed by BSBI and replaces the existing Policy dated September 2021.
- ii. BSBI must ensure that all of its expenditure is relevant & appropriate to its charitable objectives. This Policy helps achieve that by aiming to ensure that no-one inadvertently incurs expenses which BSBI can neither justify nor reimburse.
- iii. This Policy applies to expenses claimed by all BSBI employees and volunteers; Trustees, Committee members and others while carrying out activities on BSBI's behalf.
- iv. BSBI employees are bound by their contracts of employment to perform certain duties which may necessitate travel. Employees are therefore entitled to claim the cost of travel & other expenses incurred in performance of those contractual duties, as described in this Policy.
- v. By contrast, volunteers; Trustees, Committee members & others give their time freely. Volunteers may claim the cost of travel & other expenses incurred when attending a BSBI Committee, Board or other meeting in order to fulfil a role or when otherwise carrying out activities on BSBI's behalf, as described in this Policy.

- vi. As a charity, BSBI relies on its volunteers. The Board of BSBI Trustees is deeply grateful to all volunteers and it not only wants those already volunteering to feel well supported, but it also wants to encourage those thinking of doing so. This Policy is therefore designed to remove any financial barriers to volunteering that might exist; BSBI is very happy to reimburse expenses incurred in line with this Policy.

## 2. Why we have this Policy & its scope

- i. BSBI has this Policy for a number of reasons, including to:
- Maintain clarity of approved spending parameters
  - Encourage efficient reimbursements so claimants are out of pocket for short periods only
  - Demonstrate good governance & help to define BSBI's culture
  - Help maintain budgetary control
  - When the Policy is applied correctly, protects claimants & BSBI from unintentional & unwanted tax implications
- ii. Even though many BSBI meetings are held remotely via Zoom or other means and this has significantly reduced travel costs incurred, there will always be a need to travel to meet, talk and work face to face and an Expenses Policy which gives guidance on this therefore remains important.

## 3. What can (& cannot) be claimed

- i. What can (& cannot) be claimed is set out in the table below. Individuals are asked to minimise costs wherever possible by, for example, booking as far ahead as possible, taking advantage of advance or discounted rates. Care should be taken with making non-refundable reservations, however.
- ii. The Board of Trustees recognises that modes of transport differ in speed and convenience (eg. train vs plane). However, as the environmental impacts of travel are now well understood, you are encouraged to use lower-carbon methods of transport and to think about minimising the number of journeys you make in order to reduce overall Co2 emissions.
- iii.

What	Rate	Notes
Rail travel	Standard Class	If first class travel is preferred, the additional cost must be paid by the claimant.
Bus, coach, tram & underground travel	Standard Class	All claimable

Air travel	Standard Class	If other modes of transport have been considered and are not felt practical or appropriate, air travel can be useful for travelling longer distances
Car travel (See Note)	45 pence per mile / 50 € cents per mile	Try to car share wherever possible
Cycle travel (see Note)	20 pence per mile/ 13 € cents per mile (or 8 € cents per km)	Where safe and practical to do so
Taxis	Fare only (no tip)	May be used where cost effective for groups, for travelling with heavy luggage or for personal safety
Parking		Use free parking if available & safe
Overnight Accommodation in a B&B / hotel		Claimable at cost by prior approval only (see section 4)
Overnight accommodation with friends, family	£25 / €28 gift allowance per claimant per night	An option when felt appropriate. The cost of a suitable gift for the host, eg. an evening meal. HMRC expects the employer to see a receipt or other evidence that the employee has not profited personally.  No alcoholic drinks may be gifted
Meals, drinks & refreshments	With no overnight stay (before or after)	Not claimable, except noted below * Individuals are encouraged to bring food & drink from home
	With overnight stay (before or after)	Claimable to a maximum of: £15 / €17 per half day, and £25 / €28 if away overnight (*or expecting to arrive home after 7pm)  No alcoholic drinks may be claimed

Note 1 – Cycle travel rates are set at the maximum tax-free rates applicable in UK & Ireland effective at the time of writing:

<https://www.gov.uk/expenses-and-benefits-business-travel-mileage/rules-for-tax>

<https://www.revenue.ie/en/employing-people/employee-expenses/travel-and-subsistence/civil-service-rates.aspx>

iv. Individuals are asked to note:

- a. There will always be situations where the type & appropriate level of expenses claimed from BSBI needs to be judged on its own merits. If you are intending to incur expenses not described above, prior approval and advice on potential tax implications, must be obtained from: Julie Etherington, BSBI Finance Manager at [Julie.etherington@bsbi.org](mailto:Julie.etherington@bsbi.org) 07944 990399.
- b. To share the cost of travel expenses equitably if combining other business or personal arrangements with BSBI activities.
- c. Volunteers organising BSBI events & field meetings are encouraged to contact Julie Etherington to agree a budget before the BSBI activity / event so that arrangements can be made for BSBI to meet appropriate costs (eg. printing of field keys etc).
- d. Sometimes Committee meetings are held in conjunction with events at which committee members would be present anyway as ordinary members of the Society, such as a BSBI conference. It is customary not to claim travel expenses on these occasions, unless this would be unreasonable in individual circumstances.
- e. For cancelled or postponed travel arrangements, all available refunds should be promptly claimed & paid over to BSBI if the expense has already been claimed.
- f. When travelling & undertaking BSBI activities, individuals must comply with all relevant types of local & national guidance on disease control eg. when considering whether car sharing is appropriate.

#### 4. How & when to claim and get paid

- i. Expense claims and requests for approvals in advance for exceptional expenses (see 3iia) are to be sent to Julie Etherington, BSBI Finance Manager at [Julie.etherington@bsbi.org](mailto:Julie.etherington@bsbi.org) 07944 990399.
- ii. Claim formats:
  - a. **By employees:** must be made by completing an Expenses Claim Form (template at Appendix 1) along with supporting VAT receipts / invoices. All claims to be pre-approved by your Line Manager before being sent to the Finance Manager in one single email with attachments. If your Line Manager is the CEO, however, there is no need for pre-approval as the Finance Manager will obtain that approval.
  - b. **By volunteers & others:** may be made by completing an Expenses Claim Form (template at Appendix 1) or simply by email request & explanation, along with supporting VAT receipts / invoices.

- iii. Claims can be submitted for a month, a calendar quarter or (more appropriate for volunteers) as a one-off claim. Claims must be made promptly; no later than 2 weeks after the end of the quarter in which the expense was incurred as per the table below, eg. An expense incurred 19<sup>th</sup> April 2024 must be claimed by 14<sup>th</sup> July 2024.

***Expenses not reclaimed by the deadline must be accompanied by an explanation and will be paid in exceptional circumstances only.***

Expense incurred during QE	Claim no later than
31st March	14th April
30th June	14th July
30th Sept	14th Oct
31st Dec	14th Jan

- iv. Payments are made by BSBI every 3-4 weeks. Authorised claims will be paid on the next available date.
- v. Payment is made by Faster Payment (direct bank payment). If claiming for the first time, or bank details have changed since the last claim made, please include with the claim:
  - a. If payment is to be made in £ - Bank account number & Sort code
  - b. If payment is to be made in € - IBAN number
- vi. **Note for new employees:** When you start working for BSBI, you will receive an Expenses Claim Form (Excel format). Forms cover BSBI's financial year with one sheet to be used each month. Please also save a blank, second version with a file name of your choice and keep it safe - this is your template to use for each future financial year.

## 5. Duration & remit

- i. Once approved, this Policy remains effective until further notice.
- ii. This Policy will be reviewed every three years, or earlier if needed.