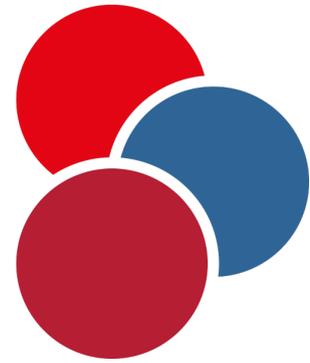


British Society for **Haematology**

Listening • Learning • Leading



The British Society for Haematology

100 White Lion Street London N1 9PF

EXPENSES POLICY

Contents

- 1 Introduction**
- 2 Administration**
- 3 Travel Expenses**
 - 3.1 General
 - 3.2 Use of alternative forms of transport for people with disabilities
 - 3.3 Rail travel
 - 3.4 Travel by privately owned car
 - 3.5 Travel by taxi
 - 3.6 Air travel
 - 3.7 Entertaining expenses
- 4 Accommodation and Subsistence**
 - 4.1 Overnight accommodation
 - 4.2 Personal incidental expenses
 - 4.3 Meals and subsistence
- 5 Other Expenses**
- 6 Expenses and Tax**
 - 6.1 General
 - 6.2 Drivers and tax (including mileage rates)

1 INTRODUCTION

This policy applies to employees, trustees, and BSH Volunteers.

It is the policy of the British Society for Haematology to offer claimants full reimbursement for reasonable out-of-pocket expenses incurred on the Society's behalf, providing that the nature of these expenses has been agreed in advance.

You must submit claims within one month of the expenditure being incurred and include proper VAT receipts where applicable and a claim form.

You should use the most cost-effective method of travel wherever possible. As the BSH is a charity, we expect claimants to keep expenses to a minimum.

The BSH will only make reimbursement for reasonable actual expenses necessarily incurred and if supported by a receipt where appropriate. The BSH does not pay 'flat rate' expenses; paying round-sum amounts unsupported by actual expenditure receipts may result in an individual becoming liable to tax on the payments and may put the benefits they receive at risk. The BSH will hold receipts for all claims for at least six years as required by the Inland Revenue.

The BSH will pay the following out-of-pocket expenses:

- Petrol / mileage costs incurred whilst on BSH business
- Rail or bus fares incurred whilst on BSH business
- Travel from home to and from the place of a meeting and any additional travel necessary in the course of work on behalf of the BSH
- Postage, phone calls and stationery costs necessary to the work of the BSH
- Costs of meals you take while on BSH business, subject to a minimum time commitment, an upper limit of payment and arrangements for the provision of meals during the BSH business
- Accommodation costs if overnight stays are necessary to the activity undertaken on behalf of the BSH. Many hotels charge VAT and a VAT receipt should be submitted with the claim – request at Check-Out if necessary.

It is not acceptable to claim sums above the level of out-of-pocket expenses actually incurred. Claims for travel not actually taken or food not actually consumed are fraudulent.

You cannot claim travel costs between home and your normal place of work. You cannot claim costs incurred by travelling companions not engaged in official BSH business.

Where you incur expenses in foreign currencies, you should show the amounts, clearly indicating the currency in question.

We will reimburse you in sterling at the rate of exchange in force on the date of the claim.

2 ADMINISTRATION

We will usually reimburse you by BACS Transfer.

A digital image or original receipts (i.e. not photocopies or credit card vouchers) must support all claims and, if VAT has been charged, a VAT receipt or invoice must be obtained, displaying the VAT registration number of the supplier.

In the event of hotel accommodation, please ensure that the receipt is either in the name of 'the British Society for Haematology' or your own name. We will not pay invoices or receipts made out in the name of other organisations, such as NHS Trusts, and we will return the invoice or receipt to you unpaid.

You should claim using the BSH expense claim form, available from the BSH Office Manager (telephone: 020 7713 0990, email info@b-s-h.org.uk).

3 TRAVEL EXPENSES

3.1 General

If you are attending a BSH Committee meeting, or Forum meeting, a BSH Guidelines Committee meeting or working party / task force meeting or another meeting as a BSH or BSH Guidelines committee representative, the BSH will reimburse the expenses incurred, subject to the terms of this policy. If you are attending a meeting at the request of, or as a representative of another professional body, association or institution (including BSH Enterprises Ltd) then the BSH may require that such costs be claimed directly from that professional body, association or institution and not from the BSH. Please liaise with The Office Manager if you have any queries.

The BSH will reimburse travel expenses from home to and from the place of a meeting. **Dates of meetings are often known well in advance, when discounts may be offered by travel companies for advance booking where possible.** In order to encourage the booking of tickets in advance, should the meeting be cancelled or no longer requires your attendance, the BSH will reimburse you any non- refundable element of the ticket.

You must include receipts for all travel expense claims.

3.2 Use of alternative forms of transport for persons with disabilities

In circumstances where disabled persons are unable to travel by public transport or their own vehicle, they may use taxis, subject to prior approval of the CEO.

3.3 Rail travel

You must attach to your expense form either the actual train tickets or a receipt from the railway company. You should request a receipt when you buy your tickets.

BSH staff should travel standard class, unless agreed otherwise by the Director of Operations. For example, a first-class advance ticket may be approved for a scheduled journey time of more than 2 hours in one stretch.

Claimants should ensure that they secure the best price possible by, for example, taking advantage of Senior Railcards (if appropriate), adopting flexible travel arrangements and booking tickets in advance of the day of travel.

3.4 Travel by privately owned car

The driver, not the BSH, is personally liable for any incident. Thus, drivers should ensure that their own private motor vehicle insurance policy is comprehensive and permits the use of their own vehicle for the purpose of travel on BSH business.

If an individual's own vehicle is used, BSH will pay a mileage rate (as detailed in section 6.2 below). Please note that the total claim for any journey made by car (including the mileage rate, parking, toll fees, congestion charges etc) should not exceed the standard-class rail fare. A receipt should support claims for parking or other incidental expenses.

The BSH will not reimburse parking fines, congestion charge fines or fines for other motoring-related offences.

3.5 Travel by taxi

Use of public transport or privately-owned vehicle is encouraged and should be used wherever possible. However, it is recognised that the use of a taxi may in the following circumstances be the most efficient mode of transport:

- where the claimant has equipment or heavy baggage to carry
- when no public transport is available, especially in the early morning or late at night when public transport is either not running or running infrequently
- where the claimant is pregnant
- where the claimant has a temporary or permanent disability
- when it is important to save official time.

Claimants should keep travel by taxi to a minimum and should definitely not use them for long journeys or between BSH Headquarters and London airports. Claimants should obtain an official receipt from the taxi driver to substantiate their travel expense claim. Where a claimant expects that the taxi fare will exceed £20, they should seek permission in advance from the BSH.

3.6 Air travel

Claimants must arrange all journeys by air travel within the UK on an economy class basis. Please ensure you request receipts at the time of ticket purchase. **Claimants should seek to minimise the cost of air travel by booking tickets in advance and taking advantage of early booking discounts where available.**

In the case of overseas travel, particularly if the BSH is funding the costs, it is necessary to justify the journey. Please notify the CEO of the BSH, **before** you buy tickets, for agreement as to whether the BSH will reimburse your costs, which will normally be on an economy class basis. The BSH will need to consider as to how the journey fits into the BSH's overall strategy and what outcomes it expects the journey to achieve.

3.7 Entertaining expenses

The BSH will not normally reimburse entertainment expenses. However, in the rare case where this may be appropriate, you must seek permission, in advance, from CEO of the BSH.

4 ACCOMMODATION AND SUBSISTENCE

4.1 Overnight accommodation

Claimants may stay in 3- or 4- star accommodation, according to local availability. Please bear in mind the need to demonstrate value for money and reasonableness of expenditure when selecting accommodation.

Costs of overnight accommodation and breakfast should not exceed £180 per night for accommodation in Central London, and £110 per night in any other location. Any cost over and above these limits are to be funded personally.

In all cases, you should obtain a receipt for the hotel costs that is made out either in the name of 'The British Society for Haematology' or in your own name. If the Hotel is VAT registered, you should obtain a VAT invoice/receipt displaying the Hotel's VAT registration number. We will not pay invoices or receipts made out in the name of other organisations (such as your university or hospital) and we will return the invoice or receipt to you. You will then need to contact the hotel for a replacement receipt made out in the BSH's or your own name.

If you have saved accommodation costs by staying with friends, relatives or colleagues, you may claim a hospitality allowance of up to £25 per 24-hour period. You may either give this to your host in cash to cover his / her costs or use some or all of it to purchase a gift or to take them for a meal. You should claim whatever you have paid to a maximum of £25 per day. Receipts are not required although you are required to provide details on your expenses claim form.

4.2 Personal incidental expenses

Persons staying away from home overnight may incur minor incidental expenses of a personal nature such as newspapers, laundry, telephone calls home, etc. You may claim for these up to a daily limit of £3. Please ensure that you itemise these amounts separately on your claim form and provide receipts. The BSH will not reimburse minibar expenses or other hotel leisure costs, such as film or video hire.

4.3 Meals and subsistence

The BSH does not pay round-sum subsistence allowances. A receipt should support all claims for meals or subsistence, displaying the VAT number of the provider where applicable. You may not claim for subsistence for work travel of less than 4 hours' duration. As a guide, claims for subsistence whilst on work travel are as follows:

- between 4 and 6 hours, not normally exceeding £10;
- between 6 and 10 hours, not normally exceeding £25;
- up to 24 hours not normally exceeding £40.

These subsistence rates should include all meals in a 24-hour period. Where a meal has been provided at a BSH/BSH Guidelines committee meeting the BSH will expect either a commensurate reduction in claim / or no claim at all.

BSH will not reimburse claims for breakfast where already included on a hotel bill or where the claimant is in receipt of a hospitality allowance.

5 OTHER EXPENSES

The BSH will reimburse other reasonable out-of-pocket expenses incurred by individual claimants on BSH business such as the cost of postage, phone calls and stationery, subject to the claimant submitting a receipt with the claim form.

If you are in doubt about what you may claim or wish to claim for items not mentioned in this expenses policy, please contact the BSH office for advice prior to incurring the expenses.

Annual Scientific Meeting (ASM)

Various meetings occur during the ASM, including a workshop on the Sunday, a meeting of the Trustees and meetings of the subcommittees of the Trustee Board. BSH does not reimburse the expenses of those who have been invited to speak at the ASM.

However, BSH will cover the following expenses incurred:

Officers (President, Vice-President, Immediate Past President, Treasurer, Secretary and Scientific Secretary)

All ASM expenses are covered, either by BSH or by BSH Enterprises

Other Trustees attending the trustees meeting held during the ASM

BSH will cover travel and one night's accommodation costs for trustees attending their meeting held during the ASM.

Subcommittee business

BSH will cover travel and one night's accommodation costs for BSH Guidelines Executive Committee members attending the BSH guidelines committee session, and for subcommittee members attending their subcommittee meetings.

Chairs and Speakers at Workshop (held on the Sunday before the ASM begins)

In recognition of the fact that chairs and speakers give up part (or all) of their weekend to attend this day, travel, hotel (up to 3 nights) and complimentary registration for the ASM are covered (the latter includes the conference dinner, if the speaker is still around on the Tuesday).

6 EXPENSES AND TAX

6.1 General

BSH reimburses for actual out-of-pocket expenses incurred and will pay these in accordance to HMRC rules.

6.2 Drivers and tax

HMRC sets mileage rates which will be used where you use your own vehicle for business journeys.

HMRC sets tax-free mileage rates under the Fixed Profit Car Scheme (FPCS). Please note that these rates apply to your total mileage claimed from any source (your employer, BSH, the College or other association/voluntary body). The BSH reimburses for mileage at the tax-free mileage rate, therefore HMRC assumes that the claimant has made no profit.

The FPCS rates for motor vehicles are 45p per mile for the first 10,000 miles in any tax year and 25p per mile thereafter. These rates apply only to travel in your privately-owned car and are regardless of engine size. For motorcycles, the rate is 24p per mile and for bicycles the rate is 20p per mile.

For further information, please contact the Finance Officer at the BSH office, on 020 7713 0990.

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