

## **Travel expenses policy**

### **This is applicable to:**

- Council members attending Council meeting or standalone meetings
- Guest speakers
- Patient representatives attending educational meetings and other events related to the BSSVD

### **Introduction:**

Consideration must always be given to using the most cost-effective method of travel.

As the BSSVD is a charity, claimants are encouraged to keep expenses to a minimum.

The BSSVD will only make reimbursement for actual reasonable expenses necessarily incurred and if supported by receipts where appropriate. As part of its commitment to achieving good practice, the BSSVD 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 any benefits they receive at risk.

The BSSVD will hold receipts for all claims for at least six years. This is a requirement of HM Revenue and Customs (HMRC).

Claiming sums for travel not actually taken is fraudulent and defrauding the BSSVD.

Travel costs between home and the normal place of work can never be claimed. Costs incurred by travelling companions not engaged in official BSSVD business may not be claimed.

Where expenses are incurred in foreign currencies, the amounts should be shown with the currency in question clearly marked. Reimbursement will be made in sterling. The rate of exchange will be the rate in force on the date of processing the claim, as calculated by the Treasurer.

Expenses to cover travelling by train includes car parking or taxi to the train station on both ends of the journey, it will be reimbursed by cheque or direct bank transfer.

Original receipts (i.e. not photocopies or credit card vouchers) must support all claims. If VAT has been charged, the receipt should contain the VAT registration number and rate of VAT.

Expenses are claimed using the BSSVD expense claim form, available either on the web site or from the Treasurer.

Dates of meetings are publicised in advance when discounts on advanced bookings are available.

Claims must be submitted within two months of the date of the meeting or travel.

Original receipts must support all expense claims.

It is agreed by the Council that expenses for lay members can be paid in advance but only directly by the treasurer to the source rather than paid directly to the lay members.

### **Rail travel**

- Standard class fares are reimbursed for any claim.
- Sometimes first class travel is cheaper than the standard class fare in which case first class may be used.
- Travel expenses for guest speakers travelling on scheduled journey times in excess of 1 hour may be made on a first class basis. However, please note that first class rail fares are reimbursable only if they have been obtained for less than the cost of an open first class return bought on the day of travel. To take advantage of advance discounts, websites such as The Trainline ([www.thetrainline.com](http://www.thetrainline.com)) may offer the cheapest fares. Please note that it may be cheaper to purchase single tickets in each direction rather than a return ticket.

Supporting documentation, such as the actual train ticket or a receipt from the train company, must be attached to the expense claim form. Please request a receipt at the time of the ticket purchase, as it may not be given automatically.

### **Travel by car**

- Mileage rate of 45p for the first 10,000 miles in a tax year, 25p per mile thereafter.
- Total mileage claim plus tolls, congestion charge, parking, etc. must not exceed the standard class rail fare.

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

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

### **Travel by bicycle**

- Mileage allowance for travel by bicycle – 20p per mile

### **Travel by air**

- All air travel should be made on an advanced purchase basis.
- Travel within the UK should be on an economy class basis
- For travel to the UK, agreement of Council members is required for authorisation prior to purchasing tickets. This would normally be on an economy class basis.

A receipt should be requested at the time of ticket purchase. Claimants should seek to minimise the cost of air travel by booking tickets in advance, taking advantage of early booking discounts where available.

### **Use of alternative forms of transport for people with disabilities**

In circumstances where those with disabilities are unable to travel by public transport or in their own vehicle, taxis may be used, subject to the prior approval of Council or Treasurer.

### **Travel by hire car**

It is requested that the use of public transport or privately owned vehicle be considered before resorting to a hire car. It is, however, recognised that in certain circumstances it may be appropriate to use a hire car, but permission must be sought from the Council.

In cases where a hire car is used, insurance must be arranged at the time of ordering. It is essential that all insurance requirements of the hire company are fully met.

Where vehicles are hired, expense claims should be for the actual hire and running costs, rather than based on the mileage rates.

### **Travel by taxi**

Use of public transport or privately owned car 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 effective mode of transport:

- when no public transport is available, especially in the early morning or late at night
- when public transport is either not running or running irregularly
- when the person travelling is pregnant or has a temporary or permanent disability
- when it is important to save official time.

Travel by taxi should be kept to a minimum. An official receipt should be obtained from the taxi driver to substantiate their travel expense claim. Where it is expected that the taxi fare will exceed £30, permission to use a taxi must be sought in advance from either the Council or the Treasurer.

## **Expenses and tax**

### **General**

It is BSSVD policy only to reimburse for actual out-of-pocket expenses incurred, for which there is no tax liability. Claimants would only be liable to pay tax if payments were made which either exceeded actual expenditure, or which were not supported by original receipts.

### **Drivers and tax**

HMRC sets tax-free approved mileage rates. Please note these rates apply to your total mileage claimed from any source (your employer, other association or voluntary body). The BSSVD reimburses for mileage at the tax-free mileage rate, therefore HMRC assumes the claimant has made no profit. Again, under the BSSVD's dispensation, it does not have to report payments to HMRC. The rate is 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. The mileage rate for travel by bicycle of 20p per mile is also a tax free mileage rate approved by HMRC.

### **Expenses for Patients representatives and welfare benefits**

Patients' representatives are paid travel expenses and accommodation. For those who are in receipt of welfare benefits, the receipt of payment for expenses whilst volunteering for the BSSVD should not affect any welfare benefits received. If the volunteer is paid more than actual out-of-pocket expenses, they may be classed as a 'paid' volunteer, which could put any welfare benefits at risk. The BSSVD only pays out-of-pocket expenses, however, so this should not be a problem.