

<b>Barnardo's Expenses Policy</b>	
<b>Sponsor</b>	Corporate Director, Business Services
<b>Owner</b>	Head of Finance - Transaction Services
<b>Date Approved</b>	September 2023
<b>Date for Review</b>	Rolling bi-annual review and following any legal or regulatory changes (e.g. tax changes).
<b>Distribution</b>	Non-confidential; Internal Use and External Use

## 1. Policy Objectives

The objectives of this policy are to:

- Clearly explain what can and cannot be claimed as business expenses by colleagues and volunteers during the course of their work for Barnardo's.
- Provide worked examples to support in the making of expense claims.
- Explain the responsibilities of line managers in ensuring the policy and the Barnardo's value of responsible stewardship is upheld when approving expense claims.

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### **3. General Expenses Rules & Principles – Responsible Stewardship**

**3.1** Providing you follow the rules and principles below; please make sure you **always claim legitimate business expenses** and do so in a **timely manner** (preferably within one month and not later than three months of expenses being incurred). Without this, we will not understand the true cost of delivering our work which is vital for future sustainability.

**3.2** These are the rules that you must follow:

- a) Business travel and accommodation expenses can only be claimed when you are working away from your base location as part of your employment for Barnardo's.
  - o You will be allocated a base location to determine your normal deductible commute.
  - o Your base location will remain the same i.e. your current contractual work location, unless your base location has closed.
  - o Where offices or premises close, a new appropriate base location will need to be determined. This is your manager's responsibility and will usually be the nearest 'hub/office' or reasonably distanced office/Barnardo's premises that you will be working from most frequently.
  - o Managers will also be responsible for determining an appropriate base location for new starters and colleagues working under the WfA framework. This will usually be the nearest 'hub/office' or reasonably distanced office/Barnardo's premises that you will be working from most frequently.
  - o If you move home or roles your manager is responsible for re-assigning your base location i.e., your nearest 'hub/office' or reasonably distanced office/Barnardo's premises to your new address, that you will be working from most frequently.
- b) You must always deduct the cost of your normal commute to your base location from the value of any business travel expense claim.
- c) Always keep evidence of your travel expenses (i.e. receipts) and submit this with your claim.
- d) Travel as if you were spending your own money – book in advance; make best use of public transport; ensure you have the budget to cover the costs; only travel if you need to (would a video conference or a conference call suffice?)
- e) Always use the most cost-effective means of travel. Would a train be cheaper? Should I drive? Do I need a taxi, is it walkable?
- f) Cancel any bookings made by you or on your behalf if no longer required and do this in a timely manner to avoid additional fees.
- g) Expenses are to cover costs you wouldn't incur on a normal working day. This

means in most circumstances you shouldn't be making expenses claims for drinks (tea, coffee), breakfast or lunch.

- h) Take personal responsibility for reducing our overall travel and subsistence costs.
- i) Book in good time (at least two weeks prior to travel and ideally six weeks, where possible) to avoid paying higher rates.
- j) Ensure you are safe and consider your own health and well-being: If you have a disability, illness or other personal circumstances that affects your ability to take the cheapest accommodation or mode of travel, use the most suitable option for you.
- k) Share examples of good practice with others (i.e. cheaper train routes, video conferencing facilities, reducing the number of meetings).
- l) Approving managers play a key role in ensuring responsible stewardship. Beyond compliance, when checking and approving expense claims ensure the claim represents value for money and if not, educate your teams.
- m) If there is not a valid reason (with evidence) for exceeding the allowance set out in the policy, you will only be refunded up to the expenses threshold.
- n) If Accounts Payable (and the Head of Finance if applicable) cannot be satisfied that the claim is valid, it will not be paid.

#### **4. Dynamics 365 Expense Management – Claiming your expenses**

- 4.1** The Dynamics 365 Expense Management Module must be used for claiming all expenses, other than those directly booked through our travel provider (Click Travel) as these are paid for directly by Barnardo's. You should not be using other forms of claiming expenses (unless you are required to due to TUPE arrangements or you are a volunteer).
- 4.2** You must not use a corporate credit card to pay for business expenses (unless pre-authorized to do so). You must not use petty cash or a locality or service 'imprest'/bank account to pay or refund travel and/or accommodation expenses incurred. It is crucial all our expenses are monitored and therefore must be claimed through the D365 Expense Management Module or via Click Travel.
- 4.3** The Dynamics 365 Expense Management Module can be accessed via [D365](#) and also there is an APP, guidance to using the APP can be found [here](#).
- 4.4** Always attach receipts to claims in the system, otherwise your claim will be returned.
- 4.5** For full guidance on how to claim expenses system, please refer to this [guidance](#).

#### **5. Travel Expenses**

##### **5.1 Travel rules & principles:**

Before you travel and/or claim expenses for business travel consider the following

questions;

- a) Does your journey away from your base location cost more than your normal commute? If not, you cannot claim expenses.
- b) Where the journey does cost more than your usual commute, have you deducted the cost of your usual commute from home to your base location, regardless of mode of transport used?
- c) Do you need to travel? All Barnardo's PCs/laptops and many of our offices, are compatible to allow virtual meetings, calls and conferencing attendance via several systems. Only required travel agreed by your line manager is permissible and claimable.
- d) Are you using the most cost-effective form of travel?
- e) Have you planned sufficiently in advance to avoid unnecessary costs?
- f) Can you travel with others to reduce overall costs, or will hiring a car be cheaper?

## 5.2 Private vehicle mileage

When travelling for business purposes, you can make a private mileage claim for each mile travelled above your usual home to office commute (i.e. the return journey from your home to your base office location, see worked examples in Appendix 1).

The amounts that can be claimed for each individual return journey above your usual home to office commute are as follows:

<b>Vehicle Type</b>	<b>First 10,000 claimable miles per annum*</b>	<b>Claimable miles above 10,000 per annum*</b>
Private Car	45p per mile	25p per mile
Private Car & Passenger (staff or volunteers only)	50p per mile	30p per mile
Motorcycle	24p per mile	24p per mile
Electric Car	35p per mile	35p per mile
Bicycle	20p per mile	20p per mile

\*Per annum refers to the tax year, which runs from 6<sup>th</sup> April until the 5<sup>th</sup> April the following year.

You must ensure your private vehicle is insured for business use as this is a requirement for claiming business mileage. You are responsible for ensuring your car is taxed, serviced and is covered by an up to date MOT certificate. Barnardo's does not take responsibility for this and reserve the right to ask you to provide evidence that you have complied with these conditions.

Valid VAT receipts for fuel costs must be submitted with your claim. These should:-

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- Be of a sufficient value to cover the business journey being reimbursed
- Pre-date the business journey being claimed, which can be the same day and be sufficiently current that fuel purchased could reasonably be regarded as being for the journey(s) claimed.

If you are travelling a long distance, it may be cheaper for you to use a hire car (see section 5.10) or it may be safer for you to use public transport.

### 5.3 Barnardo's fleet / company car mileage

Barnardo's operates a company car fleet for those individuals with high mileage requirements due to their roles. When travelling for business purposes using your company car, you can claim mileage for each mile travelled above your usual home to base office commute.

Fleet Car Type	Diesel (Up to 1600cc)	Diesel (Above 1600cc)	Petrol (Up to 1400cc)	Petrol (Above 1400cc)	Fully electric
	12p per mile	14p per mile	13p per mile	16p per mile	10p per mile

These rates are accurate at the time of publishing and may change each quarter (in line with HMRC advisory rates).

Valid VAT receipts for fuel costs must be submitted with your claim. These should: -

- Be of a sufficient value to cover the business journey being reimbursed.
- Pre-date the business journey being claimed, which can be the same day and be sufficiently current that fuel purchased could reasonably be regarded as being for the journey(s) claimed.

If you travel more than 12,000 claimable miles per annum and have a business case for doing so, you may be eligible to receive a company car. The same rates apply for hybrid vehicles (use petrol /diesel rate as applicable). For further details contact the Transport Team; see contacts in section 10.

### 5.4 Income Tax implications

HMRC (Her Majesty's Revenue & Customs) currently allows employers to pay private mileage users a tax free amount of £0.45 per mile for the first 10,000 business miles travelled and £0.25 per mile for each mile thereafter, per calendar year.

Fleet / Company car mileage rates will be reviewed quarterly in line with the HMRC [Advisory fuel rates - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/hmrc-advisory-fuel-rates).

## **5.5 Train travel**

All train tickets should be booked through [Click Travel](#). A consolidated invoice will be sent directly to Barnardo's Accounts Payable which will allocate the costs to your budget. For key contacts, see section 10.

Train travel should be booked in advance, usually at least two weeks (where possible six weeks) before the travel date in order to benefit from the best prices.

If you travel regularly by train it may be cheaper for you to purchase a railcard, which gives a discount (usually 1/3) off applicable journeys. If you are able to demonstrate that the saving to Barnardo's would be at least the cost of the railcard, the cost of purchasing the railcard can be reclaimed via the D365 Expense Management Module. More details on the various railcards available can be found on: [www.nationalrail.co.uk](http://www.nationalrail.co.uk)

If available, railcards should be used individual bookings. Do not enter railcard details on bookings with multiple travellers or the discount will be applied incorrectly to all journeys. Railcard bookings must be made separately to ensure they are used solely for the valid traveller.

First class train travel is not permitted unless it is the cheapest option overall. If a first class ticket is booked, you may be asked to justify the booking.

If you are aware of opportunities to 'split tickets' (i.e. purchase more than one ticket to get to a destination as this works out cheaper than a single or return journey) to achieve a cheaper overall journey price, you may purchase them individually through Click Travel. You can also share any hints and tips to get cheaper rail tickets by posting your comments on the [Click Travel](#) page on Workplace.

## **5.6 Public transport (other)**

Other public transport (e.g. London Underground, metro services, bus, commuter boats) can be claimed where these costs are incurred in addition to your normal cost of commuting to your base location. You must submit receipts with your claim. For colleagues based in an office outside of London, if travelling by train to London on business, you can include in your booking the TfL part of your journey and this should be booked through Click Travel.

## **5.7 Taxis**

Taxi travel is allowable for short journeys, where there is a clear business case for use. For example, a bus from the train station to a meeting destination could take 60 minutes, compared to a 10 minute taxi journey. A receipt must always be completed by the taxi driver and submitted with the expense claim.

You may also have personal and safety reasons for using a taxi e.g. working late in the evening, disability, illness or injury.

In any case, you cannot claim for a taxi that is part of your commute to your base location.

Regular taxi use and claims for taxis above £20 may be queried, so they should be supported by a clear business rationale.

## **5.8 UK Flights**

Where flying is the cheapest form of travel, and there is a clear business case, or, no viable alternative (e.g. Belfast to London), you may use internal flights throughout the UK. These should be booked in advance through Click Travel. This is important in that it will enable us *overall*, to benefit from cheaper rates even though, on some occasions, a slightly cheaper fare may be available through other sources. Do ensure you have budget holder permission before you book.

If you require airport parking, this should be booked through Click Travel (see 5.11 below).

### 5.9 Overseas travel

All work overseas requires CEO approval. This applies in all cases, whether you are providing training or consultancy, or simply attending a conference as a participant. Please refer to the [International Travel Process](#) for full details. Flights and any accommodation should be booked through Click Travel. You must also review Barnardo's Anti-terrorism policy which covers requirements when traveling overseas, particularly to high risk jurisdictions.

Barnardo's has a group travel insurance policy. Please can you ensure that the Corporate Insurance Team are notified of any overseas trip which is recorded and at that point the colleague will be issued with an emergency travel card to take with them. For more information on the policy contact [sarah.fearon@barnardos.org.uk](mailto:sarah.fearon@barnardos.org.uk)

### 5.10 Hire Cars

We have corporate hire car rates, agreed with our preferred suppliers, which can be booked via the Transport Team. (See contacts in section 10) A hire car **should only be used where there is a financial business case** for doing so.

For example:

1. The cost of a hire car and fuel is **cheaper** than claiming a private vehicle journey or travelling by public transport (see table below).
2. Two or more people are sharing the vehicle and the trip is not part of their regular travel arrangements or there is a clear business need. For example, a people carrier is required for a short trip to carry colleagues and equipment to an event.
3. There is no other practical or cost-effective means of getting to the destination.

#### How to calculate if hire cost is cheaper than a private vehicle journey

(a) Total mileage you will travel within the 24 hour hire	a
(b) Your usual home to "hub/office" return journey (mileage)	b
(c) Claimable business mileage	a-b = c
If claimable mileage (c) is below 170	If claimable mileage (c) is above 170
<b>Private vehicle journey applies.</b> Hire car should not be requested unless two or more sharing or other legitimate business needs apply.	<b>Hire vehicle preferred.</b> Eligible for car hire. Private mileage claim would likely exceed hire cost and fuel required for length of journey.

**Note.** Car hire is paid for by the day, the above calculation is for a 24 hour travel period only. If your journey covers several days it is unlikely that a hire car would be cheaper unless you are travelling over 170 miles each day. To help establish which option is the cheapest please consider the examples in Appendix 1 - Worked examples.

### **Fuel costs**

Fuel costs should be claimed via the D365 Expense Management Module. As per journeys in a private vehicle, you must deduct the cost of your usual home to office commute from the cost of re-filling the fuel tank and claim the difference only.

Valid VAT receipts for fuel costs must be submitted with your claim.

### **Fines, penalty notices and additional rental charges**

Barnardo's does not cover the cost of any fines or penalty charge notices incurred by the driver during the hire period, in the same way we wouldn't for private vehicle journeys. In both cases, it is the driver's responsibility to pay any parking, congestion or toll charges which can then be claimed through the D365 Expense Management Module. These are not covered by the rental company. Unless the driver has reason to appeal against the authority issuing the fine, it will be paid to avoid any increases **along with the additional rental company admin fee** and the **full** amount will be recovered via a salary deduction. The same will apply where the rental company charge an additional fee for failing to refill the fuel tank or failed collection of vehicle.

Things to remember when hiring a vehicle

- **Avoid unnecessary travel:** Think about the overall cost of the journey and whether you can avoid it by using video conferencing technology or other options. Is it a good use of worktime or could a train journey allow a more productive use of travel time even though it may be more expensive?
- **24 hr mileage:** The 170 claimable mileage requirement applies to a 24 hour period from when the hire period starts and not for the overall trip. For every 24 hr hire period, you should be exceeding 170 miles or this may not be the best option.
- **One way charge:** If you are travelling far away for a number of days but will not then use the vehicle much once you are at your destination, you can request a one way charge to cover the long return journey. We then do not have to pay for the days in between.
- **Misuse of rentals:** The Transport Team are required to report cases of insufficient mileage, failure to refill, failed collections and any other misuse during the rental period. This may affect your eligibility for future rentals.
- **Rental types:** The most cost-effective option will be offered by the Transport Team in order to provide a suitable vehicle for the journey. These options have a set engine size with manual transmission and they are not authorised to deviate from these based on personal preferences. If there is a legitimate personal reason for a certain vehicle



type, these will be considered individually.

### **5.11 Car parking**

Car parking charges incurred away from your base office location should be reclaimed through the D365 Expense Management Module.

If you ordinarily incur car parking charges when working at your base office, you must deduct these costs first before claiming any additional parking costs.

Airport parking should be booked through Click Travel. You should always choose the most cost-effective and reasonable solution offered by the site. In some cases, it may be cheaper overall to use public transport or a return taxi instead of incurring mileage and parking costs. Where parking is booked, the rate should not exceed £50 per day. If the rate is higher, you must provide a valid reason.

## **6. Accommodation**

### **6.1 Accommodation rules & principles**

Before you travel and/or claim expenses for overnight accommodation consider the following questions/principles;

- a) Do you need to stay overnight? Do you need to be away for more than one day? Can you travel home each night and commute (providing this is done safely and does not incur excessive travel)?
- b) Do you need to leave home before 06:30am to reach your destination/meeting/event on time?
- c) Can you start your meeting or event later in the morning, or finish earlier to remove the requirement to stay overnight?
- d) Can the meeting/event be accessible to you virtually as part of our new ways of working, to remove the need to travel and stay overnight?
- e) Ensure you book in good time; last minute overnight rates can be more expensive.
- f) Do you have friends or family you can stay with?
- g) Always check with the budget holder first – can we afford it?

**6.2** When arranging events or meetings for colleagues from across the UK, please do consider the impact of travel and accommodation costs.

### **6.3 Accommodation allowances**

The following maximum rates apply when staying in accommodation overnight, providing there is a clear rationale for requiring overnight accommodation (if you can leave home after 06:30am to reach your destination, you cannot claim for overnight accommodation on the previous night).

Limits are per person per night.

<b>Category A:</b> Central London (zones 1 and 2)	£150
<b>Category B:</b> Rest of UK	£90

Bookings must be made through [Click Travel](#). These limits are built into the system and if accommodation is booked that is outside these limits they will be reported as non-compliant bookings. You must keep evidence to be able to justify your choice.

All bookings must be done as early as possible to secure best rates for the charity (i.e. at least one month in advance wherever possible).

#### **6.4 Staying with family or friends**

From 1 April 2017, claiming a 'fixed amount' for staying with family and friends became a taxable benefit and therefore attracts income tax and employment taxes. As a result, Barnardo's will no longer accept any expense claims for staying with family or friends. If you are able to save Barnardo's money by staying with family and friends as an alternative to paid for accommodation, please do so. You are still able to claim for food and drink in line with the usual rules when staying away from your base location (see section 7).

### **7. Food & Drink**

#### **7.1 Food and/or drink rules & principles**

Before you purchase food and/or drink with a view to claiming via the D365 Expense Management Module, please consider the following:

- a) Ensure you aren't claiming for tea, coffee or other drinks when working away from the office (these are costs considered to be part of the normal working day).
- b) Is breakfast included as part of your overnight accommodation? Is it cheaper to purchase breakfast away from the hotel / overnight accommodation?
- c) If you spend above the limits set out below, you will only be paid up to the applicable expenditure limit. The remaining balance will not be repaid.

#### **7.2 Food & drink allowances**

You may reclaim costs incurred for breakfast and evening meals when you meet the criteria for staying away from home as required and part of your role at Barnardo's. The maximum amounts you can claim are as follows:

<p><b>Breakfast</b> Breakfast can be claimed up to the allowable amount, when staying in overnight accommodation (and not included in the accommodation rate) or leaving home before 06:30am for work commitments away from your normal place of work.</p>	£5.00
<p><b>Business Lunch</b> Lunch can be claimed up to the allowable amount only when working away from home (i.e. qualifying for overnight accommodation) and you do not</p>	£5.50

<p>have a viable alternative (i.e. taking food from home). If you ordinarily purchase lunch as part of your normal working day, you should consider whether it is appropriate to claim for lunch when away from your base office. If you are travelling away from your base office for the day and not staying away from home, you should not reclaim the costs of lunch.</p> <p>For working lunches (i.e. with prospective donors, ambassadors or partners) refer to the Barnardo's Gifts and Hospitality Policy.</p>	
<p><b>Evening meal</b></p> <p>Evening meals can be claimed when staying away from home for work or working/travelling, after 9pm due to unavoidable work commitments away from your normal place of work (where these hours are outside your normal working hours)</p>	<p>£16.00</p>

If you submit with your claim, on the D365 Expense Management Module, a receipt for breakfast, lunch or evening meals above these limits, you will be refunded up to the limit only.

Refreshments (outside of meal times) are not permitted to be claimed as business expenses. There may be exceptions to this rule (e.g. purchasing a coffee as part of an intervention with a young person), if this is the case, this should be claimed through the D365 Expense Management Module with a clear explanation.

### 7.3 Claiming for multiple colleagues

When large groups are attending an evening meal, it is sometimes easier for one person to pay for the group. In these instances, the expense claim must include the total number and names of the individuals attending for whom the expense is being claimed.

No individual present at the meal can be the approver.

## 8. Other Expenses & 'Approver' Responsibilities

### 8.1 Other Expenses rules & principles

When claiming for other expenses not included in sections 3-7 of this policy, you must ensure you adhere to the following principles: -

- The items must not be available from a corporate contract, must represent value for money and adhere to our core value of responsible stewardship. You may be asked to demonstrate this before your expense claim is paid.
- If you need to buy items, except in a genuine emergency, the items purchased must not be significant in value (greater than £250) as these should be purchased through the approved purchase ordering and invoicing route or via a corporate contract managed by the procurement team.

Barnardo's has negotiated discounted contracts for certain consumables, such as stationery (Lyreco, the Consortium) and for white goods and other items, there is a **corporate Amazon account**. You must not purchase these items personally and

reclaim through expenses or imprest/bank accounts as we do not benefit from the negotiated discount, cannot reclaim VAT and you are incurring extra processing and audit costs. For a full, updated list of our corporate contracts and discounts please refer to the [Procurement](#) page.

## 8.2 Other Allowable Expenses

The following are examples of allowable 'other' expenses.

**Telephone calls** – if you incur the cost of telephone calls on a personal phone as part of your work for Barnardo's, you can reclaim the amount of each specific call through the D365 Expense Management Module. You cannot claim for landline or monthly rental charges.

If you are making regular calls through a personal mobile you may be eligible for a Barnardo's mobile phone and this should be discussed with your line manager.

**Meetings / Conferencing** – reasonable costs incurred at venues hired for meetings and conferences can be claimed through the D365 Expense Management Module up to £250. Wherever possible you should arrange with the provider to invoice Barnardo's for these costs.

**Working with service users** – sometimes there are unavoidable costs of fulfilling your duties with children and young people. Where possible these costs should be paid through alternative methods, however when unavoidable, they can be claimed through D365 with a clear explanation of the reasons for incurring these costs and receipts. This does not include cost of living vouchers which should be purchased through the corporate scheme.

**Subscriptions** – Professional subscriptions can be claimed if this is a requirement for your role and where possible should be invoiced directly to Barnardo's. Where this isn't possible you may re-claim the costs of subscriptions through the D365 Expense Management Module if the, with budget holder approval attached to your claim as evidence as well as proof of the subscription value.

**Eye Tests/Glasses** – Please refer to the [Eye Testing and Spectacles Policy](#)

## 8.3 Approving Manager Responsibilities;

The approving manager (usually the employee's line manager), is responsible for confirming the validity, accuracy and compliance with this policy, for each expense claim. This includes performing the following checks prior to approval:

1. Are there receipts in place to cover all expenses claimed?
2. Has the cost of home-to-base location travel been deducted from each individual journey claimed?
3. Where receipts are missing, are there valid explanations?
4. If the corporate Travel and Accommodation provider (Click Travel) was not used:

- a. Is there a valid reason why the corporate contract provider was not used to make the bookings?
  - b. Was overnight accommodation necessary and for claims above the maximum limits, are you satisfied that reasonable accommodation within the limit was not available at the time of booking?
  - c. Were train tickets booked in advance? If not, why not?
5. For 'other' expenses claimed, are these in line with the spirit of the expenses policy and do these purchases represent responsible stewardship?
  6. Are there more cost-effective ways of travel or incurring other expenses that you can provide advice on for future occasions?
  7. Have the claims been made in a timely period (see 3.1 should not be more than 3 months and preferably within one month).

#### **8.4 Audit of Expenses**

Expense claims will be subject to periodic audits. Approving managers who repeatedly fail to adhere (i.e. more than three times) to this policy could face disciplinary action, as will repeat attempts to claim for expenses outside of this policy. If you identify any suspicious activity when reviewing expense claims, you must contact internal audit (see contacts in section 10).

### **9. What you can't claim**

**9.1** The following items cannot be claimed as legitimate business expenses;

- refreshments outside of permitted meal times (see section 7.2);
- non-standard class tickets (e.g. first class flights, business class flights, first class train fares are all not permitted, unless it can be demonstrated that they were cheaper overall);
- payments for staying with family or friends;
- personal phone or internet line rental or purchase costs;
- personal car lease costs;
- purchases of high value assets or equipment, such as laptops, mobile phones
- purchases of furniture with exception of arrangements as covered by homeworking policy (following an appropriate risk assessment) see [\(Homeworking policy | Inside Barnardos \)](#)
- cash payments made to children and young people;
- expenses for current or prospective; partners, peers, suppliers or commissioners from outside of Barnardo's, other than in certain circumstances as set out in the Barnardo's Gifts and Hospitality policy.

Claimable	Non-claimable
Criteria for <b>essential</b> expenses will include:	Criteria for <b>optional</b> expenses will include:
<ul style="list-style-type: none"> <li>• Front line / service delivery essential services (mileage claimed in line with current policy).</li> <li>• External meetings that cannot be held virtually / face to face meeting necessary for business purposes.</li> <li>• Training, away / conference days.</li> <li>• Individuals who attend team meetings at a location that is not their base location (relevant to geographically spread teams where a convenient and practical location has been selected).</li> <li>• Exceptional circumstances e.g., unable to work from home due to equipment failure</li> </ul>	<ul style="list-style-type: none"> <li>• Non-essential hub, office or café use. E.g., employee's personal choice to work in location away from base location.</li> <li>• Travel and other costs associated to attend meetings at base / hub location.</li> <li>• There are benefits of coming together with colleagues and as a team to meet face to face. The benefits of face-to-face collaboration and engagement is recognised. However, we encourage colleagues to be considerate of both the time and the cost of coming together face to face and to give due consideration to meetings or events which can be effectively carried out virtually.</li> </ul>

## 10. Contacts

Contact	Role	
<b>Click Travel</b> Accommodation and Travel Provider	Barnardo's corporate contract for Accommodation and Travel Management	Helpline <b>ONLY</b> 0844 745 9023 (UK) +44 1491 504713 (Abroad) <a href="mailto:help@travel.cloud">help@travel.cloud</a> <a href="https://travel.cloud">travel.cloud</a> by ClickTravel
<p><b>NOTE: ALL BOOKINGS MUST BE MADE ONLINE.</b>  <i>Bookings made over the phone will incur additional charges.</i></p>		
Head of Transactional Finance	Barnardo's Expenses Policy Owner	<a href="mailto:roger.hanson@barnardos.org.uk">roger.hanson@barnardos.org.uk</a>

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Accounts Payable	Review and processing of expenses payments. Periodic expenses audits	020 8498 7700 <a href="mailto:accountspayable@barnardos.org.uk">accountspayable@barnardos.org.uk</a> Hub Support - <a href="#">Raise a ticket for support</a>
Procurement	Management of corporate contracting	020 8498 7173 <a href="mailto:procurement@barnardos.org.uk">procurement@barnardos.org.uk</a>
Internal audit	Investigation of suspected fraud and irregularity	07763 578 738 <a href="mailto:robert.auguste@barnardos.org.uk">robert.auguste@barnardos.org.uk</a>
Transport Team	Management of corporate contract for car hire	<a href="mailto:transport@barnardos.org.uk">transport@barnardos.org.uk</a>

## **Appendix 1 – Worked examples**

The following illustrative examples demonstrate how to calculate different business journeys. The key for your claim is to calculate the 'claimable business miles' accurately, providing this is done, the system will accurately calculate the amount of expenses payable to you for each claim.

This is not an exhaustive list as not every scenario can reasonably be covered. For more complex queries, please refer to the Contacts List in section 10.

### **Private Vehicle Mileage – Home to office deduction**

**Example 1:** Person A travels from Barkingside (Hub) to Halesowen for a business meeting. The journey is 240 miles return. Their journey to their normal place of work is 80 miles return. Their total claimable miles per journey is therefore  $(240 - 80) = 160$  miles. When claiming for fuel costs via the D365 Expense Management Module, person A should enter a claim for 160 miles, which will be paid at £0.45 per mile (providing they haven't exceeded their annual cap of 10,000 miles per year).

**Example 2:** Person B travels from Halesowen to Barkingside (Hub) for a conference which lasts three days. The journey is 120 miles one way and therefore 240 miles return. Their journey to their normal place of work is 80 miles return. On day 1 person B travels 120 miles, on day 2 person B travels 0 miles, on day 3 person B travels 120 miles (back home). Their total claimable miles for this trip is therefore  $(240 - 80) = 160$  miles. Person B should enter a claim for 160 miles, which will be paid at £0.45 per mile (providing they haven't exceeded their annual cap of 10,000 miles per year).

### **Car Hire – single day and multiple days**

It is unlikely that Examples 1 – 2 above would be cheaper for Barnardo's using a hire car. The example below uses a longer journey to assess whether a hire car represents value for money.

**Example 3:** Person C travels from Barkingside (Hub) to Leeds for a business meeting. The journey is 400 miles return. Their journey to their normal place of work is 20 miles return. Their total claimable miles per journey is therefore  $(400 - 20) = 380$ . Per section 5.10 if the journey is above 170 miles the person C should consider using a hire car, as demonstrated using the illustrative calculations below;

- To claim for this journey using private mileage would cost  $(380 \text{ miles} \times £0.45 \text{p per mile}) = \textbf{£171}$
- A small, diesel hire car would cost £30 per car, per day (note. this is an estimate, prices vary depending on time and location) + (estimated fuel costs for a small diesel engine of 380 claimable business miles  $\times$  £0.11p per mile) = **£71.80** (plus; the administration costs/time incurred in securing the vehicle and processing the invoice).
- To get a train would cost **£150** for a return journey (illustrative example).

In this example Person C has several options (if not the option of not travelling has been ruled out):



1. Given they are travelling above 170 miles and the difference compared to alternative options is significant, the preferred choice would be using a hire car, booked via the transport team; or
2. They may not be able to or feel safe driving this distance in a day so they may choose use a train (ensuring they book in advance); or
3. They may wish to travel in their own vehicle for ease and comfort. If this is the case, they should agree with the budget holder the amount to be claimed, given this is significantly higher than using a hire car.

Using the same rates as above (which are indicative only), but travelling over several days:

**Example 4:** Person D travels from Barkingside to Leeds for a conference which lasts for three days. The journey is 400 miles return. Their journey to their normal place of work is 20 miles return. Their total claimable miles per journey is therefore  $(400 - 20) = 380$ . Per section 5.10 if the journey is above 170 miles the person C should consider using a hire car, as demonstrated using the illustrative calculations below;

- To claim for this journey using private mileage would cost  $(380 \text{ miles} \times \text{£}0.45\text{p per mile}) = \text{£}171$
- A small, diesel hire car would cost £30 per car, per day, which is 3 days in this example (note. this is an estimate, prices vary depending on time and location) + (estimated fuel costs for a small diesel engine of 380 claimable business miles  $\times$  £0.11p per mile) = **£131.80**(plus; the administration costs/time incurred in securing the vehicle and processing the invoice).
- To get a train would cost **£150** for a return journey (illustrative example).

In this example Person D has several options (if not the option of not travelling has been ruled out):

1. Given they are travelling above 170 miles they should consider a hire care, however the difference is much less than example 3 due to the requirement to use the car over several days. This doesn't include the additional time and administration costs of using a hire car.
2. The private vehicle mileage costs are not significantly different to the hire care costs and person D may feel more comfortable in their own vehicle.
3. The train travel may be the most appropriate option given the distance of the journey, the ability to work on the train and the fact the price difference compared to other modes of travel is minimal.

Therefore, there is often not a clear policy answer or violation and when taking long journeys you should consider what is best for both Barnardo's and yourself.

### **Annual Mileage capping**

**Example 5:** Person E does 120 business journeys of 120 miles across one financial year (April 2017 to March 2018). Their journey to their normal place of work is 20 miles return. Their total claimable miles per journey is therefore 100 and their annual claimable miles are 12,000 (120 journeys  $\times$  100 miles):

## Barnardo's Expenses Policy September 2023

- The first 10,000 miles are claimed at £0.45 per mile and the remaining 2,000 miles at £0.25 per mile.
- Initially, for each individual journey they get paid via the D365 Expense Management Module (100 miles x £0.45) = **£45**
- Once they have done 100 journeys they have travelled 10,000 miles at £0.45 per mile. They have therefore reached the 10,000 mile £0.45 per mile cap.
- For the remaining 20 journeys (2,000 miles) they are paid a flat rate of (100 miles x £0.25) = **£25** per journey.

If Person E regularly travels these distances (and this can't be avoided as part of them fulfilling their role), they may be eligible for a company car and should contact the Transport Team to review their current arrangement.

**Appendix 2 – Key policy information**

**Distribution:** Internal / External

**Classification:** Non-confidential

<b>Sponsor</b>	Corporate Director, Business Services	
<b>Owner</b>	Head of Finance - Transaction Services	
<b>Date Approved</b>	September 2023	
<b>Date for Review</b>	Rolling bi-annual review and following any legal or regulatory changes (e.g. tax changes).	
<b>Policy Statement</b>	<p>As a responsible employer, Barnardo's is committed to refunding employees and volunteers for expenses incurred as part of fulfilling their roles and responsibilities.</p> <p>In line with our core value of responsible stewardship, all of our people take collective responsibility for ensuring that we effectively and proactively manage our expenditure and travel, accommodation and subsistence costs.</p>	
<b>Policy Objectives</b>	<p>The objectives of this policy are to:</p> <ul style="list-style-type: none"> <li>• Clearly explain what can and cannot be claimed for business expenses incurred during the course of Barnardo's work.</li> <li>• Provide worked examples to support employees in making expense claims.</li> <li>• Explain the responsibilities of line managers in ensuring the policy and the Barnardo's value of responsible stewardship is upheld when approving expense claims.</li> </ul>	
<b>Scope</b>	<p>This policy applies to all trustees, colleagues*, contractors and volunteers of Barnardo's.</p> <p>*Some Barnardo's colleagues that transferred under previous terms and conditions (TUPE) remain entitled to alternative, locally managed, expense limits.</p>	
<b>Definitions and Key Concepts</b>	<b>Term</b>	<b>Explanation</b>
	Business expenses ('expenses')	Costs incurred as part of fulfilling your role as an employee of Barnardo's. Amounts that can be claimed are set out in this policy.
	Private Vehicle mileage	Business miles travelled in your own personal vehicle. Amounts claimable are those above your normal commute to and from your base location. For home based employees this is nil.
	Base office / location	The office you are assigned to work from as part of your contract with Barnardo's, or an appropriate assigned Hub location for roles that are not operating under the Work from Anywhere framework. Required travel and accommodation expenses only apply to costs incurred away from this location.

	<p><b>Claimable miles</b></p> <p>The number of miles an individual can legitimately claim as business mileage. The distance in miles to their base office should be deducted from their total miles (per day) to calculate claimable miles.</p>	<p>The following details various terms and definitions used within this policy.</p>
<p><b>Private Vehicle mileage</b></p> <p>Business miles travelled in your own personal vehicle. Amounts claimable are those above your normal commute to and from your base location. For home-based employees this is nil.</p>		

<b>Roles and Responsibilities</b>	The main roles and responsibilities in relation to this policy are as follows:	
	<b>Role</b>	<b>Responsibility</b>
	CLT	To reinforce the importance of adherence to this policy and all associated processes and procedures on an ongoing basis.
	Policy Sponsor	To ensure: the policy and associated processes and procedures are reviewed at regular intervals and remain appropriate and the policy is appropriately implemented and enforced.
	Policy Owner	To maintain the policy and associated procedures; develop training/awareness raising where required; to identify required changes to the policy and ensure that management information demonstrating adherence to this policy is produced and provided to relevant parties.
	Line Managers	To ensure that all their team (including contractors and volunteers) follow the procedures outlined in this policy including TUPE'd colleagues complying with local arrangements.
	All trustees, colleagues (applicable colleagues), contractors	To follow this policy and associated processes and procedures as appropriate. This includes co-operating with any investigation as appropriate.
	Accounts Payable	To process expense claims and to actively monitor, investigate and manage policy breaches and general bad practice.
Internal Audit	To independently periodically review adherence to this policy and associated	

	processes and procedures across the charity.																																		
<b>Associated Guidance and Other Documents of Note</b>	<p>As outlined above, the requirements in this policy should be considered alongside the requirements of the following guidance documents.</p> <ul style="list-style-type: none"> <li>• <a href="#">How to input expenses in Dynamics 365</a></li> <li>• <a href="#">Travel and Accommodation provider - Click Travel</a></li> <li>• Gifts and Hospitality Policy</li> <li>• Anti-terrorism Policy</li> </ul>																																		
<b>Compliance and Oversight</b>	<p>Compliance with this policy will be assured by:</p> <ul style="list-style-type: none"> <li>• <b>The Policy Owner:</b> through review of accounts payable processes (including compliance audits) and relevant management information.</li> <li>• <b>Internal Audit:</b> through regular audits in line with the approved audit plan.</li> </ul>																																		
<b>Document Control</b>	<table border="1"> <thead> <tr> <th>Version</th> <th>Date</th> <th>Author</th> <th>Status</th> <th>Comments</th> </tr> </thead> <tbody> <tr> <td>0.1</td> <td>October 2018</td> <td>Finance Controller</td> <td>Approved</td> <td>New policy developed</td> </tr> <tr> <td>0.2</td> <td>October 2021</td> <td>Head of Corporate People and Projects</td> <td>Approved</td> <td>Updated WFA and hub guidance</td> </tr> <tr> <td>0.3</td> <td>March 2022</td> <td>Finance Controller</td> <td>Approved</td> <td>Updated mileage rates</td> </tr> <tr> <td>0.4</td> <td>September 2022</td> <td>Finance Controller</td> <td>Approved</td> <td>Updated mileage rates</td> </tr> <tr> <td>0.5</td> <td>September 2023</td> <td>Finance Controller</td> <td>Approved</td> <td>Refresh policy and links e.g. D365 guidance. Updated accommodation / corporate car mileage</td> </tr> </tbody> </table>					Version	Date	Author	Status	Comments	0.1	October 2018	Finance Controller	Approved	New policy developed	0.2	October 2021	Head of Corporate People and Projects	Approved	Updated WFA and hub guidance	0.3	March 2022	Finance Controller	Approved	Updated mileage rates	0.4	September 2022	Finance Controller	Approved	Updated mileage rates	0.5	September 2023	Finance Controller	Approved	Refresh policy and links e.g. D365 guidance. Updated accommodation / corporate car mileage
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