



Expenses Policy

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What are ‘expenses’?

Expenses are costs that BfN staff and volunteers incur on behalf of BfN.

They are treated as ‘out of pocket’ expenses, meaning BfN will endeavour to refund any money legitimately spent on an authorised purpose to ensure staff and volunteers do not suffer financially in the course of their activities for BfN.

There are restrictions on expense payments legally through HMRC regulations, and also through BfN’s duty to manage finances to maximise charitable activities

Can I claim expenses?

If you are a BfN employee or volunteer based in a BfN project, you should be able to claim expenses – your project or line manager will need to authorise these.

Claims should be submitted to your line manager in the first instance clearly stating the nature of the expense and the reason for incurring it.

E.g. Mileage – Travel to BfN Support Group

If there is a lack of detail on the nature and reason for expenditure and/or missing receipts, then payment of claims may be delayed.

BfN Directors can claim expenses related to their role as a trustee. This could include travel, subsistence and any other reasonable cost that allows a trustee to carry out their role with the charity. Trustees are encouraged to discuss costs relating to development with the Chair, Chief Executive or Finance in advance of any bookings.

If you are in any doubt whether or not you will be able to claim for your expenses, you must check with your project/line manager or supervisor before you incur the expense.

The following table summarises who expenses should be submitted to and approved by:

Staff Member	Contact for Approval
Central Team Managers	Chief Executive Officer via PA
Finance Officer	Chief Executive Officer via PA
PA to Chief Executive	Chief Executive Officer via PA
Admin Staff Team	Central Support Manager
Project Manager Staff	Programme Manager
Directors (excluding Treasurer’s expenses)	Treasurer via PA
Trustee / Director	Chair / Chief Executive or Finance
BfN Tutors	Finance Officer/Chief Executive via PA
BfN Tutor employed as part of project	Project Manager
Project staff / Volunteers	Project Manager

All expenses claims are to be sent in to Finance at the Paisley office in **HARD COPY ONLY** in the post, with the attached receipts and authorised by line manager. The deadline for receipt by finance is the 18th of the month.

Only where it is difficult to get authorisation from a line manager can an email authorisation be sent to the EXPENSES email (expenses@breastfeedingnetwork.org.uk).

Expenses will be processed during the period 20-25th of the month with payment made on the last working day of the month. There will be one payment run per month.

If expenses are received after the cut-off date of 18th of the month then the claim will not be processed until the following month.

At peak times such as BFI or AGM when out of pocket expenses may be higher than usual, particularly volunteer expenses, an additional payment run may be scheduled.

Please note that for larger items of expenditure, consider use of a BfN credit card or payment direct from the finance department on receipt of a valid invoice.

Payment for Hours Worked

The expenses policy does not cover payment for any work carried out on behalf of BfN which must be covered by a contract of employment issued by HR. Payment will then be made via payroll on or before the 20th of each month. Any claims for overtime or zero hours must have prior approval of a Line Manager.

What can I claim for, and how much should I claim?

Below is a table of common expenses:

Expense	What to claim for	How to value claim
Train travel	Cheapest reasonable journey	ticket value
Car mileage	Shortest reasonable journey	45p per mile
Parking	Parking needed for BfN activity	ticket value
Food/Subsistence	Meals when away from home for BfN	See table below. No claim can be made for alcoholic drinks
Overnight accommodation	Hotel room when away from home	Room rate. The CEO's PA can assist in seeking most economical rates.
Other Expense	Expense authorised by BfN	Value of expense

There are various limits on what and how much can be claimed to be aware of:

Limits and Restrictions on claims

The 45p mileage rate is only available for the first 10,000 miles on individual claims for each tax year. The rate is also subject to review annually by HMRC.

Meal	Time restrictions	Amount
Breakfast	Leaving home before 7.00am	Maximum of £5.00
Lunch	While away from normal place of work	Maximum of £6.50
Dinner	While work means you will not return home before 8.00pm, or working for 12 consecutive hours	Maximum of £15.00

Wherever possible, receipts or other proof of purchase should be retained and included with the expense claim. BfN has a duty to maintain checks against fraud and is not obligated to pay expenses that cannot be documented.

Staff and volunteers should not incur large expenses on behalf of BfN with the expectation that these will be refunded if they have not been authorised. **Always seek authorisation from a manager or the central team prior to incurring the expense. If the expense is on behalf of a project you should contact the central team and it may be paid for by BfN directly.**

BfN will not pay any expense claim for the purchase of alcohol.

There are also other key points to keep in mind when claiming:

- 1, You have an obligation to retain records of income and may require these if completing a self-assessment tax return
- 2, There is a 3-month time restriction on expense claims – you must claim within 3 months
- 3, To ensure BfN accounts are as accurate as possible, any claims from 1st January to 31st March should be received by 31st March each year.
- 4, BfN endeavour to pay expenses as quickly as possible and usually within 1 month of receipt, but please be aware that delays can occur with this process.
- 5, To help us process expense claims effectively please always make sure your claim is complete including bank details/receipts etc. Incomplete or inaccurate forms will result in a delay in processing and payment.