Resuscitation Council UK

Expenses Policy

Purpose

This policy ensures that all expenses incurred by employees, trustees, and volunteers while conducting charity business are reimbursed in accordance with HMRC guidelines and the charity's rules.

Scope

This policy applies to all employees, trustees, volunteers, and anyone doing work for or on behalf of the charity.

Allowable Expenses

Expenses that can be claimed under this policy include:

- **Travel**: Public transport, vehicle mileage, bicycle mileage (both at HMRC approved rates), parking, toll fees, congestion charges and ULEZ charges.
- **Accommodation**: Hotel stays when necessary for charity business.
- **Subsistence**: Meals and refreshments during business travel.
- **Office Supplies**: Stationery and postage.
- **Entertainment**: Reasonable costs for entertaining donors, partners, or stakeholders, subject to prior approval by a director.
- **Other**: Any other expenses incurred in the course of charity business, subject to prior approval.

Non-Allowable Expenses

Expenses that cannot be claimed include:

- Personal expenses not related to charity business.
- Fines and penalties.
- Gratuities beyond reasonable amounts.

Procedure for Claiming Expenses

1. **Expense Claim Form**: Employees must complete a DEXT expense claim using the mobile app or web browser for expenses incurred on behalf of RCUK to be reimbursed. Volunteers should complete an online expense claim form with details of the expenses incurred. Expense claims are not required where a RCUK Lloyds Card or RCUK Soldo card have been used (see next point).

2. **Receipts**: Attach relevant receipts to the claim form or upload via DEXT (RCUK employees only). Receipts and invoices must include VAT where applicable. Please provide a clear description for each item, including what the expense was for, the purpose, and any relevant context. This ensures timely approval and compliance.

   Where a RCUK payment card has been used (Lloyds or Soldo), supporting receipts and invoices must be uploaded to DEXT as individual entries within one month of the expenditure.

3. **Approval**: The claim will be submitted to the designated approvers (e.g., line manager and finance officer). Claims not including VAT or deemed unreasonable may be challenged and possibly recovered by RCUK.

4. **Reimbursement**: Approved expense claims will be reimbursed via bank transfer. Payments will be made within one calendar month from submission and are currently made weekly on a Friday. Claims for out-of-pocket expenses, such as those paid with a personal payment card or mileage claims, must be submitted no later than three months from the date the expenditure was incurred. Claims older than three months may be refused.

Limits

Public Transport

- Public transport should be used, if appropriate, for business journeys as it is often the most cost effective and sustainable means of travel.
- Claimants must make maximum use of travel facilities that offer best value for money e.g. timed trains, cheap day returns, booking single tickets where these are more cost effective and/or booking travel in advance.
- When travelling by rail you should always travel standard class unless there are exceptional circumstances that warrant first class travel.
- Top up funding for travel cards, such as Oyster, will not be claimable, only the charges for the actual journeys.
- Use of taxis is not an entitlement, and journeys should be made by public transport whenever possible, particularly in London. Taxi fares may be claimed where no suitable public transport is available, several claimants are travelling together, and a taxi is cheaper than public transport, there are claimants with disabilities travelling and a taxi is more suitable, or where the saving in time is important.

Mileage Rates

- Car: 45p per mile for up to 10,000 miles and 25p per mile over 10,000 miles
- Motorcycles: 24 per mile
- Bicycle: 20p per mile

  A privately-owned car must have a current MOT certificate if it is more than three years old and must be roadworthy. It must also be covered by an insurance policy authorising business use.

Accommodation Costs

- **UK Travel**: Accommodation costs should not exceed £200 per night in London and £180 per night elsewhere in the UK. Prior approval from an RCUK director is required for any accommodation exceeding these limits.
- **International Travel**: Accommodation costs should be reasonable and in line with the average rates for mid-range hotels in the destination city. Prior approval from an RCUK director is required for any accommodation exceeding £300 (equivalent) per night.
- I**ncidental overnight expenses:** Reasonable incidental expenses, incurred while travelling away from home can be claimed, to a total overall maximum of (including VAT):

  £5 per night for overnight stays anywhere within the UK

  £10 per night for overnight stays outside the UK

This is not an automatic allowance and will be allowable on a receipted actual cost basis to cover items such as newspapers, laundry costs and telephone calls to family.

International Travel Expenses

When traveling internationally for charity business, the following guidelines apply:

- **Flights**: Economy class tickets for short hall and premium economy class tickets for long hall should be booked unless otherwise approved in advance.
- **Accommodation**: Reasonable hotel costs will be reimbursed. Use mid-range hotels unless otherwise approved.

- **Subsistence**: Daily allowances for meals should be in line with the meal limit of breakfast at £10, lunch at £10 and Dinner at £30. Incidental expenses for other items will be assessed and challenged if RCUK feels that the spend is unreasonable.
- **Local Transport**: Use public transport where possible. Taxi fares will be reimbursed if public transport is not feasible.
- **Travel Insurance**: Business travel insurance for employees and Trustees is in place for UK and international trips. Claims for travel insurance costs may be submitted by those individuals not covered under the existing arrangements in place.
- **Currency Exchange Fees**: Reasonable currency exchange fees will be reimbursed.

Entertainment Expenses

- **Purpose**: Entertainment expenses should be incurred for the purpose of building relationships with donors, partners, or stakeholders.
- **Limits**: Entertainment expenses should be reasonable and not exceed £50 per person per event.
- **Approval**: Prior approval from an RCUK director is required for all entertainment expenses.
- **Documentation**: Detailed VAT receipts and a description of the purpose of the entertainment must be provided with the expense claim.

Meal Limits (away from usual place of work)

- **Breakfast**: The maximum allowable expense for breakfast is £10 per person.
- **Lunch**: The maximum allowable expense for lunch is £10 per person.
- **Dinner**: The maximum allowable expense for dinner is £30 per person. This includes the cost of any drinks including alcohol.

Office Supplies:

Stationery and Postage: Staff are able to purchase and claim for stationary and postage with a limit of £10 per transaction.

Office Equipment: Office equipment over £10 should be ordered via the office equipment order form on the staff intranet site. If you have any questions, please contact the office manager.

Changes to the Policy

RCUK reserves the right to amend this policy to reflect best practices and regulatory changes. Notice of changes will be provided whenever possible.

Waiving Expenses

Individuals who wish to waive their expenses as donations should notify the charity to ensure proper accounting and potential Gift Aid claims.

Review

This policy will be reviewed annually to ensure compliance with current regulations and best practices.

If you have any questions, please contact the RCUK Finance team at finance@resus.org.uk

Title: Expenses Policy		
Document ref. no. : FIN-05	**Issue/version:** v1.2	**Number of pages:** 5
Status: Live	**Date signed off by SLT:** 2025-07	**Date signed off by Trustee:** N/A