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Travel and Expenses Policy

1. General Guidance

Introduction

This travel and expenses policy is designed to ensure that Representatives can go about their business in a manner that ensures appropriate travel, nourishment and accommodation where necessary without being out of pocket. That having been said there is an implicit responsibility on the Representative to abide by the rules, limits and spirit of the policy as the cost is being borne by the membership of the Society.

The rates published apply to Fellows, Members, RPS staff, guests, speakers, volunteers, members of Governance bodies and Committees (thereafter referred to as "Representatives") when claiming for reimbursement of expenses incurred whilst travelling on RPS business to and from a location which is not their permanent place of work.

Rates of reimbursement contained within this policy are based on HMRC guidance so as not to give rise to taxable benefits.

This policy must also be read in accordance with the provisions set out in the Society's Ant-Bribery and Corruption policy.

Guiding Principles

This policy is built around a series of core principles. These are:-

- Expenditure claimed should have been incurred wholly, exclusively, and necessarily in the performance of RPS duties.
- The policy is designed so that Representatives can go about their business in a manner that ensures safe and suitable travel and subsistence.
- Representatives should not be out of pocket by working on RPS business but neither should they profit from it.
- Representatives are expected to conform to both the letter and spirit of the policy.
- By signing the expense form the representative is confirming that the claim is to the best of their knowledge correct and bona fide.
- Breaches of this policy may lead to disciplinary action for staff or loss of office for elected members.

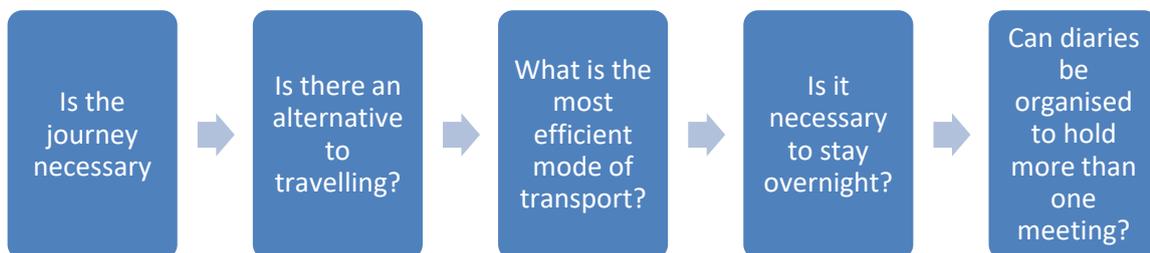
Business Journeys

Business Journeys are where:-

- There is a need to travel from one workplace to another - this includes travelling between their main 'permanent workplace' and a temporary workplace;
- there is a need to travel to or from a certain workplace or location because of job requirements.
- Travel from home to a permanent workplace does not qualify as business travel.

Deciding whether to travel or not

Staff and members should ask themselves the following questions before deciding whether a journey is necessary: -



Supporting Documentation

All expense claims must be supported by the original itemised receipts and VAT receipts issued by the service provider. The Finance Department reserves the right to refuse reimbursement where:-

- There is no supporting documentation or the documentation is unclear or illegible; and
- if it is clear that the expense was not incurred necessarily in the course of RPS business.

In exceptional or extenuating circumstances the claimant may appeal against a decision not to pay all or part of a claim.

Failure to produce a VAT receipt will result in the Finance Department not reimbursing the tax portion of the claim. This is because the Society will be unable to reclaim the tax from HMRC.

The rates contained within this policy are in most cases based on those suggested by HM Revenue and Customs as being reasonable, but not so generous as to constitute a taxable benefit. Claims above the guideline amounts may, if accepted by the budget holder, constitute a taxable benefit.

Late Claims

Claim forms should be submitted and authorised no more than three months after incurring costs. The Society reserves the right not to pay such claims unless there are exceptional or extenuating circumstances.

Cancellations

If you find that you are unable to travel for whatever reason, then our travel insurance policy may cover the cost of the cancelled trip. However, the insurers will require evidence of: -

- Proof of cancellation of your travel and accommodation bookings;
- a statement from your doctor or other medical specialist if you cancelled your trip on health grounds.

If you are cancelling travel arrangements please be aware of the following:-

- Airline tickets include Air Passenger Duty. This is added by the airline and not the travel agent. Although you pay it in with your ticket price, it is only added if you board the flight. If you cancel then you are entitled to claim the duty back FROM THE AIRLINE.
- It is the claimant's responsibility to pursue the refund of Air Passenger Duty.
- Booking charges, credit card fees etc will not be repaid by the insurance company.

2. Travel

Method	What you can claim	Be aware of:-
Train	Return economy class rail fare	Book as far ahead as possible to achieve best fares and note that cost varies dramatically by varying journey times. Trainline.com will provide details of fares and train times. Regular train users should consider purchasing a travel card that gives discounts on rail journeys.
Air	Economy class air fare	Book as far ahead as possible. Economy class should always be booked unless the individual journey time is greater than 6 hours or a special rate can be obtained for a higher class of travel. See 'a' & 'b' below.
Taxi	Taxi fare for the most direct journey	Only take a taxi as a last resort (see 'c' below), if you have a mobility problem, or are carrying an unwieldy load (see 'd' below).
Transfers	The most economical and practical means of travelling from home to terminus and terminus to place of business.	The same guidance applies as for taxis and other means of transport. Reimbursement will be for the most direct route.
Private Car	Mileage @ 45p per mile up to 10000 miles in a year. Thereafter 25p mile.	Your car insurance must cover you for business travel. Evidence should be provided that your insurance covers you for business use and a copy of your certificate of insurance should be provided annually upon renewal. You will be reimbursed for the mileage on the most direct route less home to work distance. A mileage record needs to be kept. Start and end post codes should be provided in your claim.
Cycle	Cost of hiring a Bicycle	Personal cycles cannot be claimed for although reimbursement for the cost of a public use cycle will be made upon production of a receipt or proof of payment.
Oyster card	Fares incurred on an Oyster Card provided they were for RPS business.	Fares should be claimed and not the amount of the card top up. TFL statements must be supplied with the claim.

a. First Class Travel

Can only be claimed when it is most cost effective in terms of time and the ability to work when travelling and then only with the budget holders permission. See also 'b' below.

b. Premium Economy or Business Class travel

Can be claimed with the budget holder's prior permission when the train journey or flight (and not the total home to destination time) is 6 hours or longer. Business class claimable if it was demonstrably cost effective.

An appeal would be possible in exceptional or extenuating circumstances.

c. Circumstances under which taxis may be taken

- There is no other suitable transport readily available;
- Use of a taxi is more economical – e.g. more than one person sharing.
- Unwieldy load is being transported (see 'd' below);
- The saving of time is of paramount importance;
- An individual has difficulty because of restricted mobility, or other disability (see 9 below);
- Public transport is unavailable – e.g. either early in the morning or late in the evening or where no service is available;
- Personal safety could be at risk.

d. Tips

Tips to a taxi driver or other service provider cannot be claimed. This is a personal responsibility.

e. Unwieldy load

An unwieldy load might typically be a large heavy suitcase, delicate AV equipment, a desk top computer or something else that is awkward or too heavy to carry for anything but short distances.

f. Home to station mileage

When claiming home to station mileage it should not be greater than the distance from your home address to your local station.

g. Home to work mileage

If your normal method of travel to work is by private car then your normal home to work mileage should be deducted from your claim.

h. Flexibility

When booking a flight or train journey look for flexibility to change dates or the ability to cancel without penalty. If offered cheap cancellation insurance and if there is any uncertainty about your plans, then it may be advisable to take up the offer.

i. Receipt or proof of taxi journey

A receipt provided by the taxi operator or similar proof of journey should be produced to support a taxi fare claim.

j. Society Events

Society events or conferences should where possible be held in locations close to public transport links.

k. Travel Insurance

The Society has a comprehensive travel insurance policy that covers staff and elected members when travelling on Society business. Travellers should not therefore take out extra insurance unless there is a strong chance that the journey would need to be cancelled thereby incurring time and costs making a claim on the corporate policy where medical reports, proof of cancellation and other evidence may need to be submitted. Journey specific insurance may be more cost effective in these cases.

3. Meals

Meal	What you can claim	Be aware of:-
Breakfast	Up to £8 for a breakfast (One meal rate)	Worker leaves home before 6.00 am and incurs cost of breakfast taken away from his/her home. Not payable for regular early starters.
Lunch	Up to £8 for a Lunch (One meal rate)	May be paid when undertaking a qualifying journey of at least 5 hours and the cost of the meal has been incurred before the end of the journey.
Breakfast & Lunch	Up to £16 (two meal rate)	May be paid when the worker has been away from home or their normal place of work for at least 10 hours and cost of the meal has been incurred before the end of the journey.
Late evening meal	Up to £15 (irregular late finishers only)	This applies where the worker has to work later than usual and finishes work later than 8pm
Overnight	Up to £30 when on business travel and being away overnight	The cost of hotel meals may be substantially more than eating elsewhere. Can include the cost of alcoholic beverages as part of a meal.
Beverages & Refreshments	No reimbursement will be made for refreshments.	Unless part of cost of meal.

a. Definition of a Meal

Meals claimed for should constitute the dictionary definition of meal and not for example a hot drink, bottle of water or "coffee on the run".

b. Breakfast

Overnight stays should, where possible, be booked at a bed and breakfast rate. This circumvents HMRC recommended rates for reimbursed expenses.

4. Accommodation

Type	Limit	Be aware of:-
Hotel	£165 per night in City Centres or £120 per night outside City Centres. Rates exclude breakfast.	If possible book well in advance. Representatives should book the cheapest hotel of a reasonable standard and that includes using internet offers and economy venues such as Travelodge, Premier Inns and their equivalent.
Friends / Relatives	An amount of £30 can be claimed when staying with friends or relatives. The same amount is claimable whether in the UK or overseas.	

a. Hotels that exceed the policy rate

These will only be reimbursed where there is prior authorisation by the budget holder and confirmation that there were no hotels within the policy rates available at the time of booking.

b. Distance from home

Accommodation should only be booked where the home to event travel time is two hours or more. This would normally indicate a commutable distance from home. There can be exceptions to this on a case by case basis.

c. Accounts with hotel chains

The Society has accounts with the Premier Inn Group and the Intercontinental Hotels Group. Online travel companies such as lastminute.com do not as a matter of procedure issue VAT receipts and as such the Society would not be able to claim back the VAT element of the cost. It may therefore be more cost effective to book direct in order to get a VAT receipt.

d. Flexibility

When booking a hotel room look for flexibility to change dates or cancel the room without penalty. If offered cheap cancellation insurance and if there is any uncertainty about your plans it may be advisable to take up the offer.

e. No Shows

If a Representative is unable to occupy a room booked for them then they are responsible for the cost unless:-

- They have notified the person who made the booking on their behalf with sufficient notice that they will not utilise the services (this is determined by the booking policy and would be advised at the time the booking is made to ensure full awareness).
- Email evidence that an attempt to cancel the booking has been made in the case of sickness or cancellation of the event by the organiser or other bona fide reason (which means that the cost can be recovered from our insurance policy).

An appeal would be possible in exceptional or extenuating circumstances.

5. Allowances

Type	Rate	Be aware of:-
Day rate	£267.93 per day	As of 1st January 2021

Examples of the ways in which this would work for Board/Assembly members in different circumstances are:

- Employer releases person to work on Society business whilst paying their salary - no claim allowable;
- Member uses holiday (paid leave) to attend Society meetings – member eligible for day rate;
- Employer releases member to attend Society business but requests a payment from the RPS:
- payment of day rate can be made directly to the employer, if requested by the member;
- Member employs a locum to cover for their absence – member eligible for day rate, but only where a formal locum/agency receipt is submitted;
- Member’s employer retains a locum to cover for member’s absence – payment of day rate can be made directly to the employer, if requested by the member;
- Member who is a locum/Portfolio worker attends Society business - member eligible for day rate;
- Member employs a carer to look after their child or a dependent adult – member eligible for day rate, but only where a carer /agency receipt is submitted.

The day rate is intended to cover loss of earnings, loss of paid leave, costs of locum cover or care costs. It is intended that the rate will increase annually in line with the RPS salary inflation award.

Where a Society meeting is less than half a day, the assumption should be that the member will engage by VC or telephone, but recognises that the decision must be made by the Chair of the meeting depending on the complexity and type of meeting being held.

Members will be able to claim the appropriate proportion of the day rate from a minimum of 0.25 to a maximum of a full day based on the duration of the actual meeting.

In circumstances where it was necessary to take time off that exceeded the meeting length in order to take part then the actual time paid would be at the discretion of the National Director.

No payment should be made for the time involved in preparing for a meeting (reading papers, phone calls, etc.) or taking follow-up action unless pre-authorized by budget holder.

Attendance at external events by members and / or staff on RPS business should be pre- authorised. Please see section 6 below.

6. Pre-authorisation

a. One-off Events

Attendance at external meetings, events or conferences by any staff or elected members should be approved in advance before any financial commitment is made, and should have already satisfied the requirements of the Society's Anti-Bribery and Corruption policy by submitting a declaration of gift, hospitality or benefit using the e-form from within the Company Resources section of Yammer.

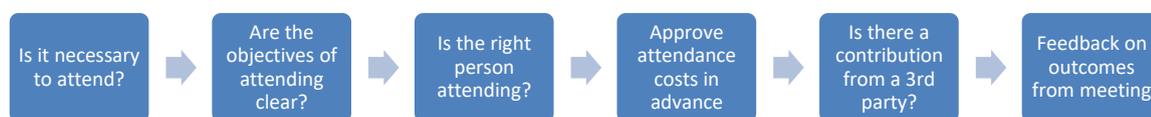
Elected members can request copies of both forms through their country's Business Managers. Before attending an external event the form (Appendix B) should be completed with the necessary detail and signed off by the budget holder paying particular attention to the benefit to the Society of attendance

Staff who ask an elected member to attend a meeting/event on behalf of the Society should pre-complete the form in Appendix B on behalf of the member (including the signature of the authoriser).

When claiming expenses for a pre-authorized event, the claimant must attach a copy of the signed off pre-authorisation form. (This form is available as part of the 'RPS Acceptance of Gifts and Hospitality and Declaration' Form.)

The member would still need to complete the outcomes section themselves after the meeting/event. The factors to consider are as follows:-

Decision factors when deciding to attend an event



b. Actions by the Finance Team

When a member of staff or an elected member submits an expense claim for an external event attendance, a completed pre-authorisation form should accompany the claim that the Finance team will associate with the original authorisation.

c. Regular Meetings & Events

A 'Regular meeting' is defined as follows:

A regular meeting is one which the Member has been asked to attend and is one of a series of meetings on behalf of the organisation or one which can be predicted to occur on more than one occasion throughout the forthcoming year.

For regular external meetings, a list of the organisations must be provided to the Finance team in December. The list may be amended throughout the year if additional regular meetings need to be added or removed as long as they have had the appropriate approval in advance (see Appendix B for list of approvers). As long as the regular meetings are approved and do not exceed any authorisation to attend or travel limits, no pre-authorisation form is required for these meetings.

The Finance team will maintain a master list of all approved regular meetings for all elected members. They will send a list of approved regular meetings to each elected member who attends any regular meetings every subsequent December to confirm and gain the necessary approval for the following year's approved regular meetings.

For regular external meetings the form in Appendix B should be completed annually. It is suggested that this is created in December in respect of the year ahead.

d. Pre-authorisation Limits

The level of pre-authorisation to travel and attend external events on Society business is dependent upon the claimant's position within the organisation and the amount expected to be spent. A matrix of required authorisation levels with applicable limits is attached as Appendix B. 'Pre-authorisation' refers to the process of agreeing financial limits pursuant to this policy and does not supersede the requirements of the Anti-Bribery and Corruption policy, which must be met.

7. Credit Cards

If you have a company credit card, then you should only use this as a last resort when procuring travel & accommodation services. Using the card, whilst convenient, bypasses the need for line management scrutiny prior to committing the Society to expenditure. Where possible, staff and members should use the Society's corporate accounts. If the company card is used to make inappropriate purchases, then the Society reserves the right to make a deduction from the employee's salary or member's expense reimbursement.

- a. The decision as to who should have a corporate credit card rests with the Chief Executive Officer.
- b. Expenditure made with a corporate credit card must be in accordance with policy and must be pre-authorised.
- c. Misuse of a corporate credit card may result in disciplinary action and the facility being withdrawn.

8. Sanctions & Appeals

a. Responsibility

By signing a claim for expenses, the RPS representative is confirming that they have incurred the expenses wholly, exclusively, and necessarily in the performance of RPS duties and can confirm that the claim is to the best of their knowledge correct and bona fide.

b. Breaches

Breaches of this policy or the overclaiming or falsifying of expenses could, if proven, result in gross misconduct charges against employees or removal from office for elected members. Such action would follow the Society's normal disciplinary procedures.

c. Appeals

An appeal process exists but is only to be used in exceptional circumstances. Member appeals would be heard by the President (or Treasurer if the President is the appellant). Staff appeals would be heard by the CEO (or Treasurer, if the CEO is the appellant).

9. Disabilities

The Society recognises its responsibilities under the Disability Discrimination Act. Therefore, representatives that have permanent or temporary disabilities or mobility problems may modify areas of the policy to ensure that they are treated with equal dignity and can participate fully in the activities of the Society. For example, a wheelchair user would not be expected to use the underground system and may ask for a ground floor hotel room even though this may cost more than the accommodation limits laid down.

10. Appendix A: Pre-authorisation to attend an external event

If there is a personal benefit to be declared, then the RPS acceptance of gifts and hospitality declaration form, which is available from the Corporate Resources on Yammer should also be included.

AUTHORISATION TO ATTEND AN EXTERNAL EVENT / CONFERENCE			
Request to attend from:-		Click here to enter text.	
Event Date	Click here to enter text.	Event Title	Click here to enter text.
What is the objective in attending the above event?:- Click here to enter text.			
What is the benefit to the Society of you attending the event?:- Click here to enter text.			
Entrance Ticket	£Click here to enter text.	Accommodation	£Click here to enter text.
Travel	£Click here to enter text.	Subsistence	£Click here to enter text.
Total Cost			£Click here to enter text.
Is another organisation contributing to the costs Y/N?		Yes / No	
If "Yes", who:	Click here to enter text.		
How much are they contributing (£ or %):	Click here to enter text.%	£Click here to enter text.	
Notes on attendance costs (e.g. No of Nights away etc.) Click here to enter text.			
Signed by:		Date: Click here to enter text.	
Authorised by: (Prior to attendance)		Date: Click here to enter text.	
Outcomes of the meeting: Click here to enter text.			

11. Appendix B – External Meeting Authorisation Schedule

The following table sets out the required authority to travel and attend external meetings / events on Society business. This form does not supersede the requirements of the Society’s Anti-Bribery and Corruption policy.

Claimant	Pre-Authorisation to Attend /Travel:	Limit	Authorisation of Expense Claim	If Limit is Exceeded Obtain Authorisation to Attend / Travel from:
President	CEO or Treasurer	£1,000	CEO & Treasurer	CEO & Treasurer
CEO	President	£1,000	President & Treasurer	President & Treasurer
Directors	CEO	£1,000	CEO	CEO
Board Chair	Board Director	£1,000	Country Director	CEO
Board Member	Board Director	£1,000	Country Director	Director of Pharmacy
Treasurer	President	£1,000	President & CEO	President & CEO
RPS Managers	Exec Director	£500	Exec Team	CEO
RPS Staff	RPS Manager	£500	RPS Manager	Exec Director

Note:-

1. The External Event Attendance form must be completed and authorised in accordance with the limits outlined above prior to any travel or accommodation arrangements being made.
2. Where a Director has asked a Board member to attend a specific event that is in addition to their normal itinerary, an External Meeting Authorisation Form should be pre-populated on behalf of the member concerned by that Director or their PA.

Version	Created by	Created on	Comments
Version 7	JCJ	17/03/2021	Clarifications on regular meetings and how Finance will maintain a master and individual list of pre-authorised regular meetings.
Version 6	JCJ	30/11/2020	Locum no longer applicable. Day rates updated from 1 st Jan 2021. Approvals schedule updated.
Version 5	JCJ	22/03/2019	Updated mileage and subsistence allowances
Version 4	BSB	17/10/18	Update to emphasise existing travel insurance arrangements & home to work mileage.
Version 3	BSB	13/08/2018	Update as a result of internal audit recommendations & process review.
Version 2	KCS	12/02/2018	update to tie in requirements of Anti-Bribery and Corruption policy
Version 1	BSB	13/6/2017	Initial draft version
Version 1.1			Edit on annual review
Version 6.2			Edit based on project team recommendations
Version 6.3			Edit based on project team recommendations and approved for use by Assembly
Version 6.4			Meal guidelines updated for approval