

Expenses policy – Executive summary

This page provides a summary of the College's expenses policy. The full document should be referred to for details of what may and may not be claimed.

Rail travel (see detail, section 3.3)

- Standard class should be used for rail journeys under 1 hour.
- First class may be used for journeys over 1 hour if tickets are purchased in advance or if cheaper than standard class.
- College staff must travel standard class unless prior approval is obtained.

Travel by car (see detail, section 3.4)

- Mileage is reimbursed at 45p per mile for the first 10,000 miles per tax year, then 25p thereafter.
- Total car travel claim (including tolls, congestion charge, parking, etc.) must not exceed the equivalent standard class rail fare.

Travel by bicycle (see detail, section 3.6)

- Bicycle travel is reimbursed at 20p per mile.

Travel by air (see detail, section 3.8)

- UK flights must be economy class and booked in advance.
- International travel requires prior approval from the Trustee Board in line with the Carbon Reduction and Net Zero Policy. Contact the Chief Executive or Treasurer for authorisation prior to purchasing tickets. Travel is expected to be economy class.

Overnight accommodation (see detail, section 4.1)

- Hotel limits £275 (Central London), £225 (elsewhere), including breakfast.
- Receipts must be in the name of the College or your own name.
- Personal incidental expenses may be claimed up to £5 per day.
- A £50 allowance may be claimed when staying with friends or relatives.

Meals and subsistence (see detail, section 4.3)

- Under 8 hours: up to £10.
- Between 8 and 12 hours: up to £20.
- Over 12 hours: up to £50 (includes all meals for a 24 hour period).
- Group thank you dinners: up to £60 per head.

General

- Dates of meetings are publicised in advance when discounts on advanced bookings are available.
- Claims must be submitted within two months of the expense date.
- Original itemised receipts are required; card slips are not acceptable.

Expenses policy

1 Introduction.

It is the policy of the College to offer full reimbursement of out-of-pocket expenses incurred on its behalf, providing that the nature of these expenses has been agreed in advance. All claims must be submitted within two months of the date of the meeting or travel.

As the College is a charity, claimants are encouraged to keep expenses to a minimum. Only actual, reasonable, and necessary expenses supported by itemised receipts will be reimbursed. Flat rate or round sum claims are not permitted.

Claimants must not claim for expenses not actually incurred. Misrepresentation or inflated claims will be treated as fraud.

The College will reimburse:

- Mileage and travel costs on College business
- Accommodation for necessary overnight stays
- Meals while away on College business (within limits)
- Business related stationery, postage, phone calls

Claims for commuting or companion travel are not allowed. Claims in foreign currencies will be converted to sterling at the rate in force at the date of processing.

2 Administration.

Expenses are reimbursed by direct bank transfer. Receipts must support all claims. For hotel stays, receipts must be in your name or in the name of "The Royal College of Pathologists".

If you have not submitted expenses to the College before:

1. Email finance@rcpath.org with your information.
2. The finance team will arrange to create your Rydoo (electronic expenses system) account and send log in details.

For help contact the finance department at 020 7451 6756

3 Travel expenses.

If you are attending a meeting as a College representative, the College will reimburse the expenses as per this policy. If attending on behalf of another organisation, expenses must be claimed from that organisation.

Plan travel to take advantage of advance booking discounts. Non-refundable tickets will be reimbursed if a meeting is cancelled. All claims must be supported by itemised receipts.

3.1 General.

Travel costs from home to meeting venues are claimable. Always seek cost-effective travel. Itemised receipts (not just credit/debit card slips) must support all claims.

3.2 Use of alternative forms of transport for people with disabilities.

Where disability prevents use of public transport or in personal vehicle, taxis may be used with prior approval from Chief Executive or Treasurer.

3.3 Rail travel.

Standard class for journeys under 1 hour.

First class is allowed for longer journeys if booked in advance or cheaper than standard.

College staff must travel standard class unless otherwise authorised.

Use websites or apps like Trainline for best fares.

Receipts must show fare and ticket details.

3.4 Travel by privately owned car.

Mileage: 45p per mile (first 10,000 miles in any tax year), 25p thereafter.

Parking, tolls etc are claimable with receipts.

Total travel claim must not exceed the cost of equivalent standard class rail travel.

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 College business.

Fines are not reimbursable.

3.5 Travel by hire car.

Public transport or personal car use is preferred. If hiring a car, prior approval must be obtained from either the Chief Executive or the Treasurer in advance of a booking being made. Claims should be for the actual hire and fuel costs.

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.

3.6 Travel by bicycle.

Bicycle travel is reimbursed at 20p per mile.

3.7 Travel by taxi.

Taxi use is discouraged unless:

- Carrying equipment.
- When no public transport is available.
- Travel during unsocial hours.
- Medical condition.
- To save official time.

Travel by taxi should be kept to a minimum and should definitely not be used for long journeys or between the College and the London airports.

Where it is expected that the taxi fare will exceed £50, permission to use a taxi must be sought in advance from either the Chief Executive or the Treasurer.

College staff must seek approval in advance to use a taxi from a member of the senior management team.

3.8 Air travel.

UK flights must be economy class and booked in advance.

International air travel requires Trustee Board approval in line with the College's Carbon Reduction and Net Zero policy. Travel must be justified by outputs, alignment with College strategy, and necessity. All travel must be supported by receipts. Travel is expected to be economy class.

4 Accommodation and subsistence.

4.1 Overnight accommodation.

Three or four star accommodation may be used. Please bear in mind the need to demonstrate value for money and reasonableness of expenditure when selecting accommodation.

For hotel accommodation in Central London, the College has negotiated discounted hotel rates. Please visit <https://www.rcpath.org/profession/conferences.html> for details and link to our booking partner.

Hotel limits: £275 (Central London), £225 (elsewhere), including breakfast, per night.

Receipts must be in the name of the College or your own name.

A £50 allowance may be claimed when staying with friends or relatives (no receipt required).

Where, due to either permanent or temporary health or mobility issues, it is necessary to stay in a hotel close to a meeting venue it may not always be possible to obtain overnight accommodation within this daily limit. In such cases it might be reasonable for the College to consider allowing a higher amount. Where it is expected that this adjustment may be required permission must be sought from either the Chief Executive or the Treasurer in advance of a hotel booking being made.

4.2 Personal incidental expenses.

Up to £5 per night for personal items (e.g., laundry, calls) may be claimed and must be itemised with a receipt. Mini bar or leisure costs are not reimbursed.

4.3 Meals and subsistence.

Round sum subsistence allowances are not paid. A receipt should support all claims for meals or subsistence. Claims for subsistence away from home are as follows:

Under 8 hours: up to £10.
Between 8 and 12 hours: up to £20.
Over 12 hours: up to £50 (includes all meals for a 24 hour period).
Group thank you dinners: up to £60 per head.

5 Other expenses.

The College will reimburse other out-of-pocket expenses such as the cost of postage, phone calls and stationery with a receipt.

If you are in doubt about what may be claimed or wish to claim for items not mentioned in this expenses policy, please contact either the Chief Executive or Treasurer for advice prior to incurring the expenses.

6 Expenses and tax.

6.1 General.

Actual expenses reimbursed will avoid any tax liability. Flat rate payments may be taxable.

6.2 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, the College, other association or voluntary body). The College reimburses for mileage at the tax-free mileage rate, therefore HMRC assumes the claimant has made no profit. 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.

7 Expenses and welfare benefits.

Voluntary paid only for actual out of pocket expenses should not affect their benefits. Claims beyond actual expenses could affect the benefit status.

8 Contact details.

For advice on any item relating to expenses, please contact:

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| Finance Department | Eugene Coyle | 020 7451 6751 | eugene.coyle@rcpath.org |
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