



MS Society expenses policy

Purpose:	This policy sets out the MS Society's approach to the reimbursement of expenses.
Region:	UK-wide
Scope:	All who may incur expenses on the MS Society's behalf in the same way regardless of whether they are a supporter, trustee, director, carer, volunteer or staff
Lead Officer:	Head of Finance
Responsible Director:	Executive Director of Corporate Services
Key Consultation:	
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What is the expenses policy for?

The policy sets out the Society's approach to the reimbursement of expenses.

It shows that we take a reasonable approach to expense reimbursement and treats anyone who may incur expenses on its behalf in the same way regardless of whether they are a supporter, trustee, director, carer, volunteer or staff. Where there are differences in how people are treated they only relate to avoiding incurring a taxable benefit for staff.

It's primarily written for those who oversee people that incur expenses on the Society's behalf. Those who claim should receive relevant guidance, in line with this policy, on what they can claim and how to claim in line with their role.

What's covered by this policy?

The policy covers the following:

- Expenditure incurred by an individual directly in the course of going about MS Society business.
- Expenditure incurred by an individual directly on behalf of the MS Society.
- Expenditure incurred on an MS Society credit or payment card
- Expenditure paid directly by the MS Society for costs incurred by individuals in the course of going about MS Society business.

Responsibilities of claimants

- Obtain value for money when incurring expenditure on the Society's behalf
- Ensure your safety and well-being while on MS Society business
- Travel and accommodation should be booked well in advance and normally two weeks beforehand.

Responsibilities of those who oversee those who claim expenses

- Always look to avoid expenses being incurred by individuals by the group/national office paying for that expenditure directly instead.
- Ensure everyone knows, beforehand, what expenses they can claim and how to claim them.
- Encourage anyone who can claim expenses to claim them. It helps us know the true cost of an activity and they can always be donated back to us with gift aid.
- Be aware of the budget for expenses for an activity and seek approval of the budget holder or co-ordinating team if you believe you might exceed it.
- To avoid volunteers or employees from directly incurring considerable expense, speak to the finance team first if you believe they will be greater than £500.

Additional responsibilities of budget holders and group co-ordinating teams

- Ensure value for money is obtained whilst maintaining the safety and well-being of those who may incur expenses on the Society's behalf.
- For co-ordinating teams: expenses incurred by group volunteers are only authorised which are in line with this policy.
- For budget holders: expenses incurred and coded to their budget are only authorised if in line with this policy. In relation to the travel management system you report to the Financial Controller any expenses coded to your budget which are not for valid business reasons or which are not appropriate.

Not following ones responsibilities in relation to expenses, including making false claims, may result in disciplinary action for staff or removal from a volunteering role for volunteers.

What you can claim

Expense claims should be made within 3 months of incurring the expense. The Society will not reimburse claims made after 6 months.

Expense claims should not be for more than £500. Please speak to the finance team should you wish to make a claim for over this value.

Travel

Travel on MS Society business can be claimed. Office based staff are not able to reclaim the cost of travel from their home to their office.

When claiming for travel the business reason for the journey must be stated along with where it was from and to. If a diversion was taken during the journey then this must be stated.

Public transport

Journeys should be the cheapest available which will normally be standard class.

If you are using a payment card to pay for travel (e.g. an oyster card or bank card) you will need to obtain a statement from the transport provider to back up payment which gives details of the journey undertaken. Top-ups on payment cards will not be reimbursed.

If you receive a car allowance you should normally use your vehicle rather than take public transport but there are justifiable reasons for using public transport including its cheaper, quicker, less stressful etc.

Private vehicles

Your vehicle must be roadworthy and appropriately insured.

MS Society business mileage is reimbursed at 45p per mile. However this rate doesn't apply to those who receive a car allowance. If you do more than 10,000 miles a year then the rate will be 25p for any miles over 10,000.

If you are undertaking a journey over 150 miles and you don't get a car allowance then public transport will normally be the cheaper option, in these cases you should make clear when you claim why you used a private vehicle.

For those who receive a car allowance mileage is reimbursed at the same rate as for petrol 1400cc vehicle using HMRC's company car rates. This rate changes quarterly.

No other motor vehicle costs can be reimbursed including any insurance costs, lost excess or no claims bonus.

Parking fees, toll costs and congestion charges can be reimbursed but not any associated fines.

Taxi's

You can use a taxi in the following cases:

- Where there are accessibility issues with public transport.
- Where a location has only limited public transport.
- Where the journey is not considered safe for the individual to undertake on public transport.
- Where you need to carry equipment or other luggage.
- The cost is cheaper than using public transport (e.g. if there are a number of people using the taxi).

You will need to justify the use of taxi when claiming or you may be asked to if paid directly by your group or national office.

Car hire

Those who don't receive car allowances can either:

- (1) Claim using the mileage allowance for a private vehicle (i.e. 45p per mile) and don't claim any other costs relating to the hire of a vehicle OR
- (2) Claim the cost of the hire vehicle and fuel used (the cost of a hire car could include hourly and mileage charges). If you choose this option then you mustn't under any circumstances use the hire vehicle for private use.

Those who receive car allowances can only hire a vehicle if the:

- Journey involves a flight or boat crossing AND/OR
- Journey is over 400 miles

In this case you should claim the cost of the hire vehicle and fuel used.

Accommodation

Overnight accommodation can only be claimed where it is part of a journey e.g. you cannot claim the cost of overnight accommodation which is close to your office or your home. For example, an MSNC based employee should not stay in overnight accommodation at the Crown or Travelodge (in Cricklewood). If you are unsure whether a proposed overnight stay may be considered to be close to your office or home you should contact the Financial Controller at the MSNC.

Accommodation costs should be no more than £110 a night or £115 including breakfast. We understand that in major cities and some remote locations it may be necessary to go over these limits, speak to the person authorising your claim in advance if this is the case.

Incidental expenses while staying at overnight accommodation must not amount to more than £5. Incidental expenses include food and drink not part of the evening meal, internet access and similar expenses.

Food and drink while on MS Society business

Food and drink can only be claimed if incurred on the course of a journey on MS Society business. Note you can't purchase food and drink beforehand (or afterwards), it will need to be purchased on the course of that journey.

You can reclaim up to the following amounts:

- Breakfast up to £7.50
- Lunch up to £12.50
- Evening meal up to £30.00

[Staff only] To claim subsistence the claimant must be away from their normal place of work for more than 4 hours.

For other non-alcoholic drinks & snacks purchased there is a limit of £5 per day.

Claims for alcohol will not be reimbursed without the authorisation of a MS Society director.

Telephone or mobile costs

If you make a lot of calls on MS Society business then you should organise a telephone or mobile in the name of the MS Society. Any bills should be paid directly by the finance volunteer or national office and not through expenses.

Using a personal telephone or mobile on MS Society business (i.e. where the bill is not in the name of the MS Society)

Only the cost of telephone or mobile calls made on MS Society business and on a detailed bill can be reclaimed.

The following will not be reimbursed:

- Rental charges on telephones/mobiles
- Pay as you go top ups
- Calls where there is not an itemised bill

Carers costs

The cost of carers can be reclaimed (note the section on claiming expenses for someone else below). Before incurring any expenses:

- The claimant should check with the person who oversees them, the budget holder or co-ordinating team.
- Costs reclaimed should be in line with this policy

MS Society business supplies (e.g. postage, printing, stationery etc)

MS Society business supplies should ideally be purchased centrally by your group or national office rather than purchased by individuals and reimbursed. If the amount involved is greater than £25 then you will need to state when claiming why this was reimbursed through expenses and not paid centrally by your group or national office.

Professional fees and subscriptions

Professional fees and subscriptions can only be reimbursed for employees where the professional qualification is a requirement of the job description. The professional body must be included within 'HM Revenue & Customs List 3' and in accordance with s343 and s344 Income tax (Earnings and Pension) Act 2003. To find the latest list use this [link](#) or google 'HM Revenue & Customs List 3'.

How to claim

Volunteers should use an expense claim form to claim expenses. For travel and accommodation costs for events arranged by staff then these will be arranged by staff. If the amounts involved are small (<£25) or at short notice then the expenses should be claimed on the expenses form with an explanation given for the reasons why.

Staff should use the Society's expenses system to claim expenses except for travel and accommodation. If the cost of travel is less than £25 then these can be reimbursed through petty cash (see below).

Ensure you provide the following details:

- The MS Society business reason why the expense was incurred
- Full details of journey's made i.e. where from, where to and details of any diversions
- Justify the use of a taxi on the claim form or the expenses system
- The date and amount of the expense
- A receipt

Travel and accommodation

- Volunteers overseen by other volunteers should use an expense claim form.
- Staff must use the Society's travel management system.
- Volunteers being overseen by staff should provide their travel requirements to their staff member contact at least two weeks beforehand so staff can book travel via the Society's travel management system for you.

Small claims for less than £25 can be reimbursed by petty cash – note: some groups don't use petty cash so please speak to your finance volunteer to check.

Claiming for someone else

You can only claim for someone else if you paid for the expenditure yourself. If someone else paid for the expenditure then they should claim reimbursement directly themselves.

When claiming you should state who else you were paying for in addition to giving the business reason for the expense.