

# MACMILLAN CANCER SUPPORT

## Policy

## Expenses

### Key facts

- This policy applies to all staff, volunteers, casual workers, and anyone incurring out of pocket expenses wholly, necessarily, and exclusively in connection with Macmillan's business.
- Contractors are not covered by this policy. They should invoice for their expenses.
- Refer to this policy before incurring and claiming out of pocket expenses.
- Summary: This policy covers most common business related out of pocket expenses including Home Working Allowance and outlines key policies and procedures for claiming and approving these expenses.
- All queries relating to this policy and its application should be directed to [p2p@macmillan.org.uk](mailto:p2p@macmillan.org.uk)

<b>Policy Title</b>	Expenses	<b>Document Classification</b>	Internal
<b>Policy Sponsor</b>	Chief Financial Officer	<b>Policy Reference</b>	POL-038
<b>Policy Lead</b>	Head of Financial Operations	<b>Version Number</b>	V5.1
<b>Policy Date</b>	01/12/2021	<b>Policy Revision Due</b>	30/09/2023

## 1. Purpose of policy

The purpose of this policy is to outline the most common business-related expenses and provide guidance on what can and cannot be claimed. The primary aim is to provide a fair system of compensation for employees and volunteers who incur personal expenses for business reasons.

## 2. Who is covered by this policy?

The policy applies to all permanent, fixed term and temporary employees, volunteers and casual workers incurring out of pocket expenses wholly, necessarily, and exclusively in connection with Macmillan's business. It covers related expenditure purchased through a central booking system, e.g. Clarity.

Consultants are not covered by this policy. They should invoice for their expenses.

The terms 'business use', 'business cost' and 'Macmillan's business' are used to refer to activities carried out by both employee and volunteers on behalf of the charity unless otherwise stated.

For the purposes of this policy a volunteer is someone who has applied and been accepted for a volunteer role advertised through the Macmillan's Volunteering recruitment systems and who has a designated Volunteer Manager.

## 3. Policy

### 3.1. Policy exceptions

At times, it may become necessary and appropriate to exercise discretion to address emerging issues and carry out daily management. However, the cost must be kept to a minimum where discretion is applied. The policy will allow the following exceptions:

- EST members may exercise discretion to provide finger food and soft drink to celebrate team achievements at the end of a project,
- EST members may exercise discretion to provide food and drink at the end of a special event.

However, food or drink falling under the consideration of staff entertainment will attract approximately 90% tax on the expenditure payable by Macmillan under the current PAYE settlement Agreement (PSA) with HMRC.

No other exception is allowed.

### 3.2. Travel

#### 3.2.1. Travel general

Employees and volunteers should travel by the most cost-effective mode of transport considering journey time, nature of the journey and cost. The start and end points of travel and reason for travel should be stated on the claim.

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Macmillan will reimburse employees reasonable expenses necessarily incurred for travelling in the performance of duties of their employment. For example, to events, external meetings, training etc. Macmillan will not reimburse the following:

- Travel between home and office unless the employee is recognised as being a "contractual home-based employee",
- Travel that is primarily for business purposes, but which is substantially the same as travel between home and the permanent place of work.

Where home workers regularly work in the office once a week/fortnight, this is deemed to be a secondary work location and therefore travel expenses will not be payable by the employer. Home workers should only claim for travel to the office where it is not a regular occurrence.

All travel, where possible, should be arranged via our agency Clarity Travel Management (Clarity). This is an online booking system and full instructions are available [here](#). Clarity can be contacted on 01908 002 533. Please note that booking travel and accommodation through Clarity will require individuals to provide personal data to Clarity that will then be shared by Clarity with the travel or hotel provider. It is also the staff member's responsibility to make sure that their login details are correct.

Employees in receipt of a car allowance should use their car rather than alternative transport and will be eligible to claim a mileage allowance at the rate set out in [Appendix A](#). When using own car, employees and volunteers should abide by the [Safe Driving Policy](#).

### 3.2.2. Travel involving employees who contractually have a 'dual location' of work

For example: London/Home, Shipley/Home or Glasgow/Home dual locations

If you are contractually based at home and an office location, you are confirmed as a 'dual location' home-worker. Therefore, in line with HMRC guidelines, any cost of travel and subsistence between your home location and office location is not refundable.

For example: if Home/Shipley were your contractual dual locations, then:

- An employee could not claim for expenses when travelling between the dual location sites i.e. Home and Shipley,
- Visits to all other sites (e.g. Glasgow) on an ad hoc basis would be at Macmillan's expense, unless it was expected that an individual would be travelling to Glasgow routinely for two days per week for more than two years. If the latter was the case, then it would be at the employees' expense (in effect the employee becomes tri-located). In the event of personal injury or loss of any personal effects whilst travelling on Macmillan's duty, employee / volunteer should submit a claim to Financial Operations. Claims will be considered on a case-by-case basis having regard to normal terms and conditions of service,

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- Going to meetings / training held at a dual location: If the meeting / training is being held at one of your dual locations but it is not on a date when you work from that location, the expense for travel is not claimable.

### 3.2.3. Rail travel

All rail travel costing more than £20 undertaken by employees and volunteers must be booked through Clarity. Volunteer Managers are required to book travel tickets on Clarity for volunteers.

Rail tickets purchased at the station at the time of travel will be reimbursed in exceptional circumstances only.

Employees and volunteers should, as far as possible, travel standard class. First class rail travel may be used where there is a special need e.g. restricted mobility due to a health condition. This must be done with prior agreement from the line manager.

### 3.2.4. Taxis

Public transport should be used where possible. The use of taxis will be reimbursed in the following circumstances:

- Public transport is not suitable e.g. heavy or bulky equipment is being transported or the passenger has restricted mobility,
- Public transport is not available e.g. late at night or general strike action,
- A shared taxi is cheaper than public transport,
- Limited public transport alternatives,
- Emergencies,
- Health & safety reasons including carrying large amounts of money,
- Required to work late (after 9pm) where this is not a regular event or a frequent event (more than 30 times a year).

Taxi expenses must be supported by a receipt and a full explanation. Handwritten receipts are acceptable for taxi claims provided they are on taxi company's stationery (e.g. a receipt card).

### 3.2.5. Car hire

All car hire must be approved in advance by the responsible director. All short-term car hire should be booked using [Zenith](#).

Car hire must not be booked through Clarity.

### 3.2.6. Cycle hire

Cost of hiring a bike up to a maximum of £6 per day for business travel will be reimbursed. Continuous hire periods of weekly, monthly, or annual periods will not be reimbursed unless the bike is required for business travel daily and the cost remains to maximum of £6 per day.

Cost of equipment required to use a cycle hire facility, for example access keys, will not be reimbursed. Only actual costs incurred will be reimbursed. A receipt or statement must be provided with the claim.

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When making a business journey using a bicycle, you must ensure that you comply with Macmillan's [Health and Safety guidelines](#).

### 3.2.7. Private car

Employees and volunteers may use their own car provided that:

- It has been agreed by the line manager in advance,
- The driver holds a current driving license,
- The vehicle is roadworthy and has valid motor insurance policy that provides cover for driving on Macmillan's business,
- The vehicle is in a clean condition and reflects Macmillan's public image.

Macmillan will not reimburse motor losses, however incurred and irrespective of blame.

Macmillan uses HMRC advisory rate to reimburse mileage cost for use of private cars. The current rates are shown in [Appendix A](#). All mileage claims must include start and end points of each journey and the business reason for the journey.

### 3.2.8. Macmillan cars and vehicles for which a car allowance is paid

Employees with Macmillan cars, or with vehicles for which a car allowance is paid by Macmillan should use these vehicles for travel on Macmillan's behalf. Cost of travel by other means will not be reimbursed unless travel by a Macmillan vehicle was not reasonable or practical in the circumstance, such as for very long distances, or for journeys to London where only limited parking is available.

Reimbursement rates for Macmillan cars are set out in [Appendix A](#). All claims for mileage should be supported with start and end points of the journey and the reason for the journey.

### 3.2.9. Parking

Parking costs necessarily incurred will be reimbursed when supported by receipts. Parking meter charges will also be reimbursed if details of date, times and location, and reason for travel are provided with the claim.

### 3.2.10. Penalties, congestion, and toll charges

Speeding and other driving offences and parking infringement fines will not be reimbursed. Congestion or toll charges will be reimbursed if they were necessarily incurred. Fines for non-payment of the congestion charge or any other penalty will not be reimbursed.

### 3.2.11. Oyster card and London travelcards

Use of Oyster cards, contactless credit or debit cards must be evidenced by either a Transport for London (TFL) printout (available from [www.tfl.gov.uk/oyster](http://www.tfl.gov.uk/oyster)) or bank / card statements. Macmillan will reimburse "hopper" fare in London whereby payment is made once for multiple journeys within one hour provided the first journey was a business journey.

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Daily or weekly London Travelcard cost will be reimbursed provided that the travelcard represents the cheapest option and it is purchased for business use.

All journeys using public transport should be itemised on the expense claim.

### 3.2.12. Air travel

Public transport should be used where possible. Flights will be reimbursed in the following circumstances:

Air travel within the UK should only be used where it is cheaper than rail travel or where using other means of transport would require an overnight stay or an unreasonably late return home. Air travel should be selected and timed to use the cheapest route and airport for the purpose rather than convenient nearest airport and time. Under no circumstance first class or business class tickets should be booked.

All air travel must be booked through Clarity at the earliest opportunity to minimise cost.

Air travel to attend conferences outside the UK may be either economy or premium economy.

International travel is subject to separate arrangements. Please contact Facilities if you are required to travel overseas on Macmillan business.

### 3.2.13. Overseas travel

All overseas travel should be booked through Clarity unless you have explicit prior approval from the Head of Facilities.

Air travel to attend conferences outside the UK may be either economy or premium economy.

If travelling overseas to participate in a Challenge Event, expenses in relation to that trip may not be claimed. Please also refer to [Overseas Challenge Events Policy](#).

## 3.3. Subsistence

### 3.3.1. Subsistence general

Macmillan will reimburse subsistence (except cost of alcohol – see below) where employees are required to work away from their normal place of work. The maximum claimable amounts are set out in [Appendix A](#). Only actual costs may be claimed.

Volunteers working away from home for at least 5 hours or over the lunch period (12-2pm) or travelling outside their local area (e.g. to Macmillan head office) may claim subsistence. This must be agreed in advance with the Volunteer Manager (your Macmillan contact). The reimbursement rates in [Appendix A](#) will apply.

All subsistence claims must be supported by receipts.

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### 3.3.2. Breakfast

The cost of breakfast, up to the approved rate (see [Appendix A](#)), may be claimed provided that the journey is commenced from home before 06:00 (six am). Please also see overnight accommodation section if staying overnight.

### 3.3.3. Lunch

The cost of lunch, up to the approved rate (see [Appendix A](#)), may be claimed provided that:

- The employee is away from the normal place of work for at least five hours, and,
- lunch is not already provided (e.g. as part of a training course).

### 3.3.4. Evening meal

The cost of an evening meal, up to the approved rate (see [Appendix A](#)), may be claimed in the following circumstances:

- The employee / volunteer is required to stay overnight, for example prior to an event starting early the next morning, or,
- The employee / volunteer will be away from the normal place of work for at least five hours in one day and will not return home until at least 21.30 (nine thirty pm).

### 3.3.5. Refreshments and snacks

Cost of refreshments and snacks, up to the approved rate (see [Appendix A](#)), may be claimed when travelling provided that the journey is at least three hours or more in duration. One snack per day is allowable.

### 3.3.6. Other incidental overnight expenses

For each night, an employee / volunteer is required to stay away from home, a total of £5 may be claimed in other costs including Wi-Fi/Mobile data for any Wi-Fi/mobile data charges incurred. Only actual costs may be claimed.

### 3.3.7. Alcohol cost

Cost of alcohol or alcoholic drinks may not be claimed as part of the subsistence allowance.

## 3.4. Accommodation

### 3.4.1. Accommodation general

Overnight accommodation should be booked when it is reasonable and cost effective to stay away from home. All hotel accommodation for employees and volunteers must be booked through Macmillan's appointed agents Clarity Travel Management (Clarity). Clarity will offer a minimum of a three-star hotel for sole occupancy.

Bookings can be made in two ways:

- by using the Clarity online booking tool. Full instructions are available [here](#).

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- by calling Clarity on 0333 010 0027. Please note offline bookings should be used by exception as they incur an additional charge for Macmillan

Accommodation for volunteers must be booked by the Volunteer Manager (their Macmillan contact).

The default budget code on Clarity must not be changed unless the travel is for another department. It is the claimant's responsibility to ensure that their budget code has been set up correctly on their account, or that they have been given a valid budget code for the person they are booking the travel.

Expenditure limits for overnight accommodation (bed and breakfast) are shown in [Appendix A](#). Clarity will not allow bookings to be completed where they exceed these limits.

Cost of accommodation booked outside Clarity may only be claimed with approval from the relevant Executive Strategy Team (EST) director in exceptional circumstance.

### 3.4.2. Staying with friends or relatives

A maximum of £25 with receipts may be claimed for staying overnight with friends or relatives. A further subsistence allowance for dinner may also be claimed with receipts in relation to the overnight stay.

Macmillan will not pay for accommodation arranged privately even if it is cheaper than Clarity. This is to ensure consistency, health and safety, and prevent escalating costs of verification and processing of claims.

In an emergency where access to Clarity is not possible or practical, employees / volunteers may book to stay at a commercially recognised hotel with minimum possible cost to Macmillan.

### 3.4.3. Overseas accommodation

Overseas accommodation must be booked through Clarity unless you have explicit prior approval from the Head of Facilities.

## 3.5. Shared expenses

### 3.5.1. Shared expenses general

Where expenses are paid for a group of employees / volunteers including taxi or a meal while away on Macmillan's business, the most senior employee present should pay and make the expense claim. The claim should note the names of all employees / volunteers in attendance.

### 3.5.2. Team, staff and one to one meetings

Where a meeting can be accommodated using existing Macmillan facilities within a reasonable distance then these facilities must be used. Employees and volunteers

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may choose to hold their meetings outside Macmillan's premises or coffee shop over a tea / coffee where there is no Macmillan facilities available within a reasonable distance. A maximum of £3 per person for tea / coffee may be claimed if attendee numbers are four persons or less. This is allowance may not be claimed more than three times in any given week

Please note that Macmillan will be required to pay a 90% tax on cost of tea / coffee claimed by staff under this category. Therefore, please use your discretion.

The cost of refreshment, breakfast, lunch and evening meals for staff meetings, including one to one meetings, held both inside and outside Macmillan's premises, will not be reimbursed. Normal travel and subsistence rules will apply for traveling staff and volunteers.

### 3.5.3. Directorate meetings, team building and away days

Where an event / meeting can be accommodated using existing Macmillan facilities within a reasonable distance then these must be used. The only exception is if a free offsite venue is sourced. Where this is not possible, external venues might be hired within a reasonable distance (travel to and from within a day).

Cost of hire should be paid by invoice. In exceptional circumstances, the cost of hiring a venue may be paid by a member of staff and claimed as expense.

For reference, the largest meeting spaces at the below offices are:

- UKO: both meeting room 14 (capacity 60) and meeting rooms 8, 9, and 10 combined (capacity 32),
- Shipley: Aire and Wharfe meeting rooms (capacity 50 when combined).

The following rules should be observed for providing subsistence at directorate meetings, team building and away days:

- Refreshments may be provided for events lasting for three hours or more excluding travelling time,
- A sandwich lunch and refreshments may be provided for events lasting five hours or more,
- Where an event continues into the evening, an evening meal may be provided. Expenses for social get together in the evening after a day's event will not be reimbursed.

The above rules will apply regardless of whether the event is held within Macmillan's premises or at an external venue.

Cost of materials for team events should be purchased centrally through HR's Learning and Organisational Development team. Where this is not possible, cost should be kept to a minimum.

Where there is no refreshment or lunch provided, normal subsistence rules will apply for travelling staff and volunteers.

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### 3.6. Staff and business entertaining

#### 3.6.1. Business and staff entertaining

Staff entertainment is not allowable under the policy. This is because it would not be an appropriate use of public donations and due to tax reasons.

Business entertainment i.e. the provision of food and drink is allowable where there is a clear business reason and strictly in the interest of Macmillan to provide it.

For a meeting/event to qualify as business entertainment, the ratio of staff to external guests must not exceed:

- 2:1 (Staff to External) for day-time meetings including working lunches (at least 33% of attendees must be external to Macmillan),
- 1:1 for events outside normal working hours (outside of 08:00-18:00 (eight am to six pm), Monday to Friday - at least 50% of attendees must be external to Macmillan).

For the avoidance of doubt, 'staff' in this instance includes any salaried employee and any contractors or consultants working as if they are Macmillan staff. For calculation purpose, volunteers including trustees are considered as external guests.

These rules apply whether the refreshments are ordered centrally in advance or purchased out of pocket and claimed retrospectively.

Claims for business entertaining expenses must include details of the third parties being entertained, the organisations they represent and the reason(s) for the entertainment being provided. The limits set out in [Appendix A](#) do not apply to business entertainment but expenditure should be kept at a reasonable level.

Reference should also be made to the [bribery and corruption policy and guidance](#).

#### 3.6.2. Provision of lunch and refreshments during working hours

Where possible meeting should not be held over lunch time or non-working hours.

Where a meeting takes place during normal working hours (between 8am to 6pm, Monday to Friday), it is acceptable to provide a light sandwich lunch for all attendees if:

- The meeting runs over lunchtime; and,
- A 'working lunch' is planned to maximise the time spent with the external guests; and,
- At least 33% if the attendees are external.

If a meeting or event does not meet the threshold for business entertaining, approval must be sought from the relevant EST director as the tax implication will need to be covered by Macmillan, which is 90% of the cost, effectively doubling the cost.

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Staff are strongly encouraged not to hold meetings over lunch hours to allow proper lunch breaks.

### 3.6.3. Events outside of normal working hours

Where a meeting takes place outside of normal working hours (outside of 8am to 6pm, Monday to Friday), it is acceptable to provide lunch or an evening meal for all attendees if:

- There is a genuine business reason for the meeting – i.e. it is to discuss Macmillan business and not for personal networking; and,
- At least 50% of the attendees are external.

If a meeting or event does not meet the threshold for business entertaining, approval must be sought from the relevant EST director as the tax implication will need to be covered by Macmillan.

## 3.7. Miscellaneous expenses

### 3.7.1. Telephones, data, office supplies and equipment

Macmillan will reimburse only those costs, which are incurred wholly, necessarily, and exclusively in connection with the business. The following applies:

- Reimburse costs of business calls made on personal devices and landlines on production of an itemised bill,
- Reimburse reasonable costs incurred for accessing Wi-Fi networks while working away from the contractual place of work e.g. a hotel, if there is a genuine business reason for the access,
- Data costs for downloading or using the Concur app will not be reimbursed as there are free alternative ways to making an expense claim,
- Data costs incurred as part of personal contract for mobile devices will not be reimbursed. Volunteers should check in advance with their Volunteer Manager (their Macmillan contact),
- Where employees work at home occasionally, Macmillan will not reimburse the cost of IT consumables or maintenance of personal IT equipment.

Home-based employees are provided with a set of IT equipment. The purchase of additional equipment, such as telephones, should be agreed in advance with the IT department. Approved purchases will be reimbursed on the production of a receipt.

Volunteers should speak to their Volunteer Manager (their Macmillan contact) if they require any stationery to carry out their role.

### 3.7.2. Gifts and awards for staff and volunteers

Macmillan will not reimburse cost of gifts and awards to staff except:

- For a bereavement,
- In cases of prolonged or serious illness.

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The maximum allowed is £45 per person per year and must not be cash or gift vouchers.

Staff leaving gifts are not allowed under this policy.

For volunteers, please refer to '[volunteers, gifts and hospitality guidance for volunteer managers](#)'.

### 3.7.3. Awards for teams and individuals

Macmillan will not reimburse or pay for awards for teams or individuals outside formal HR Recognition Award schemes. Top Banana is the recognition platform used for employee recognition in Macmillan and so no financial recognition awards should be claimed. Gifts and awards to employees incur an additional cost to Macmillan in the form of tax and National Insurance (NI).

### 3.7.4. Long service gifts for employees

Macmillan will contribute towards a gift for all staff members with long service. Macmillan will recognise the 10th anniversary with a contribution of up to £30 and every 10th anniversary after this date with a contribution of up to £50. In addition to a contribution towards a gift, Macmillan will contribute up to £20 towards tea and cakes to mark the occasion.

All long-service awards gifts should be non-cash, which can include a store voucher that can only be exchanged for goods or services.

### 3.7.5. Professional and other subscriptions

Macmillan will reimburse the cost of the annual subscriptions to any professional bodies which are included on Her Majesty's Revenue and Custom's (HMRC) approved list (see [HMRC](#) website for further guidance) and are directly relevant to the role. A receipt from the body or other proof of payment (e.g. automatic online receipt or confirmation) will be required for reimbursement.

Subscriptions to other organisations, trade magazines and other memberships should be taken out as a corporate subscription and, where possible, paid through the Expenditure team. Where payment through the Expenditure team is not practical or possible the cost may be claimed as an expense with prior approval from the relevant head or director.

### 3.7.6. Childcare or other dependent care

Macmillan will not reimburse indirect costs such as childcare or other dependent care. There may be occasional exceptions for volunteers, who should check with their Volunteer Manager (Macmillan contact).

### 3.7.7. Training, learning and development

All staff training is organised through HR's Learning and Organisational Development (L&OD) team. Only pre-approved training requests should be claimed with supporting documents showing its approval and actual cost. Claims or invoices for training costs which have not been pre-approved by L&OD will not be paid.

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### 3.7.8. External conferences

Macmillan will pay for its employees to attend external conferences only where there is a genuine benefit to the charity. Attending a conference for personal development reasons will be considered training and is covered by the section above. Attendance at conferences should only occur with prior approval from your Director or for Directors, by the Executive Director.

### 3.7.9. Internal conferences

Internal conferences must comply with this policy in full. The sections on away days, subsistence, travel, and accommodation will apply in full. For example, if a conference involves an overnight stay and an evening meal is provided, the cost per head for the meal should not exceed the applicable allowance.

### 3.7.10. Christmas / end of year parties and celebrations

Macmillan may at its discretion organise official Christmas parties which are exempt from tax under HMRC's 'annual event' rules. Only pre-approved events are eligible to receive funding from Macmillan. Details about any contribution and how to claim it will be reviewed and published annually.

### 3.7.11. Hire or purchase of clothing

Macmillan will reimburse cost of hire or purchase of clothing where it can be shown that it is an objective requirement for carrying out Macmillan duties. This may include specialist clothing for the Challenge Events team. A full explanation and all supporting receipts must accompany the claim.

### 3.7.12. Expenses of an accompanying spouse / partner

Macmillan will not pay any additional expenses for an accompanying spouse / partner. Exceptionally, with the prior agreement of the relevant Director, such expenses will be reimbursed where the employee or volunteer's health means it would be unreasonable to expect him or her to travel alone.

### 3.7.13. Eye tests

Macmillan operates a voucher scheme with Specsavers opticians. Staff and volunteers requiring eye tests in relation to Display Screen Equipment use can obtain a voucher from Facilities. This is covered by the Health and Safety policy, please contact Facilities for more information.

### 3.7.14. Home working allowance

Please consult the [Working from home policy](#) for employees for further details.

Homeworking allowance is available to mobile workers and those regularly working from home. If your contractual place of work is your home or you are a mobile worker or you work from regularly, you are entitled to claim home worker's allowance to cover your additional costs such as electricity, heating and Wi-Fi.

You can claim home working allowance rate in Concur by selecting this expense type and adding the dates you are claiming for into the comment field (see [Appendix A: Rates and Allowances](#)). The allowance is pro-rated for the number of days worked from home. For example, three days at home and two days at the office entitles a

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claim of 60% of the stated allowance ([Appendix A](#)). For example, a London and home dual location worker can claim Home Working Allowance for the number of days worked from home.

The allowance is payable by Macmillan and it is a cost for the charity. The rate is determined by HMRC for tax purposes. This means the HMRC rate will not be subject to tax and National Insurance.

Please note the allowance is not a flat rate per week / month and available for days worked from home only. Therefore, the allowance for days not worked from home including annual and unpaid leave and short sick leave may not be claimed even if they fall on the days you usually work from home.

The alternative to claiming Homeworking allowance directly from Macmillan is to claim a marginal rate of tax relief on your Self-Assessment Tax return or by completing a claim direct to HMRC. More information available using the following link:

[Claim tax relief for your job expenses: Working from home - GOV.UK \(www.gov.uk\)](https://www.gov.uk/claim-tax-relief-for-your-job-expenses-working-from-home)

Please note you may claim either from Macmillan the allowance available or the marginal tax relief from HMRC. You may not claim both.

### 3.7.15. Gifts to third parties and Macmillan Professionals

At times, it may be appropriate to say thank you by giving a small non-cash gift to a Macmillan Professional or a third party who has done a significant piece of work on a pro bono basis. The value of the gift must not exceed £50 per person and it must be a one off. A bunch of flowers is recommended for such gift and alcohol is strongly discouraged.

### 3.7.16. Expenses not covered by this policy

If you have a question about a category of spend that is not covered by this Policy, please email [p2p@macmillan.org.uk](mailto:p2p@macmillan.org.uk) . Queries relating specifically to volunteers may need to be referred on to the volunteering team.

## 3.8. Expenses when working overseas

### 3.8.1. General rules

Whilst Macmillan is a UK based charity, on rare occasions it may be necessary for Macmillan staff to travel overseas for business reasons e.g. cancer related conferences.

All travel and accommodation for overseas travel must be booked through Clarity unless there is an explicit prior approval from the Head of Facilities (which should be submitted with the expense claim). All other expenses related to your overseas travel must fall within this policy.

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Expenses for travelling overseas to participate in a Challenge Event may not be claimed. Please refer to [Overseas Challenge Events Policy](#).

The cost of passports (either application fees or fast-tracking fees) must not be claimed. However, where a visa is required and the trip is wholly, necessarily, and exclusively for business, the cost of obtaining a visa may be claimed as expense.

### 3.8.2. Subsistence when overseas

When working overseas, the subsistence rates in [Appendix A](#) will apply. The rates apply as follows:

- The London rate, converted to the local currency, applies in Western/Central Europe and in North America,
- The Outside London rate, converted to the local currency, applies everywhere else.

If you are required to travel to a particularly expensive location and are concerned that the subsistence rates will not be sufficient, the Head of Financial Operations has the discretion to approve a one-off rate in advance of your travel. Please provide the details of your request by emailing [p2p@macmillan.org.uk](mailto:p2p@macmillan.org.uk).

### 3.8.3. General guidance on how to claim overseas expenses

Claim for overseas expenses should be made in the currency in which the expenditure was incurred. Concur will automatically convert this to £ sterling using the exchange rate that was applicable on the date the expenditure was incurred (not the date the claim is submitted). Approved claims will be paid in £ sterling.

Macmillan will not be responsible for any difference between the exchange rate applied to your claim, and the exchange rate that has been applied to any personal card transactions, overseas cash conversions, or purchases from a Bureau de Change.

Cost necessarily incurred on currency exchange including commission paid to currency exchanges will be reimbursed.

## 3.9. Company credit cards

### 3.9.1. General

Credit cards are provided to employees to use primarily for travel and subsistence. The card may also be used to pay for goods and services where it is not possible to purchase through the Expenditure route. The credit limit will be set to £400 and a strong case will have to be made for increasing this limit.

Macmillan currently uses Barclaycard as its credit card supplier for employee credit cards. The default limit is £400 per month. Any changes to the credit limit on the card must be approved by the Head of Finance – Income Management or the Director of Accounting and Tax.

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Credit cards must not be used to purchase IT equipment. IT equipment can be obtained from the IT department or their approved sources.

Personal use of a Macmillan's credit card is prohibited.

### 3.9.2. Applying for a company credit card

Applications for a company credit card must be made using the Credit Card authorisation form, which is available on request from [p2p@macmillan.org.uk](mailto:p2p@macmillan.org.uk). The form requires the relevant director's authorisation and where the applicant is a director an EST director's authorisation.

Completed authorisation form should be sent to the Head of Financial Operations who will review and approve / disapprove and send to Purchase to Pay Manager.

The Purchase to pay Manager will send the appropriate bank form to the applicant for completion. Once the bank form is completed and returned to the Purchase to Pay manager, it will be countersigned by the Director of Finance and sent to the bank to issue a card.

### 3.9.3. Keeping the card secure

The card holder is responsible for the safekeeping of the card and its detail. As a guideline, **never** fax or email a copy or scan of the card or the last three-digit security number on the back of the card. Purchases from trusted and known vendors never navigate to a purchase screen via a link from an email or other website. Always check that the transaction is being processed via a secure page and the address line begins as <https://> and not <http://> and, for Microsoft web browsers, that the padlock icon is displayed in the bottom right corner of the page.

### 3.9.4. Processing credit card payments

Expenditure incurred on a company card must be authorised in a timely manner in the same way as other expenses.

Payments will appear on the Concur online expenses system as they are made. Claims must then be made within a month of the transaction date to detail the purchases with supporting documents. Further instructions can be found [here](#).

### 3.9.5. Withdrawal of company Barclaycard

When a cardholder leaves or goes on maternity/paternity leave, the line managers must recover the card, cut it into four pieces and return it to Finance so that it can be cancelled. Any outstanding expenditure must also have been submitted and approved prior to the departure of the card holder.

## 3.10. Procedure for making claims

### 3.10.1. Claim guidance

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All permanent, fixed term and casual employees should make their expense claims through the Concur online expenses system. Guidance on the Concur system can be found on the [Expenses greenrooms page](#).

Volunteers should make their expense claims through the Concur online expenses system; and can read the [Concur guidance notes for volunteers](#) for help claiming expenses online. Volunteers who have difficulties submitting expenses online should speak to their Volunteer Manager (their Macmillan contact); and refer to the [expenses policy guidelines for volunteers](#).

Receipts should be fully itemised; debit/credit card receipts or emails are not sufficient. These are submitted electronically using Concur and will be visible to managers when approving claims. You should ensure the details on your claim match the details on the receipt. If claims are not completed correctly, they are likely to be rejected by Concur's audit team.

Always ensure you attach a receipt or invoice as prompted by Concur to support a valid claim. Order confirmation emails are not sufficient to support a claim. Where you are prompted on Concur that an invoice rather than a receipt is required, your invoice should show the full registered office address of the supplier and also for suppliers that are VAT registered, the Net, VAT and Gross amounts charged.

Please also ensure you look for the supplier's registered address on your invoice and add the correct supplier's registered address country in the 'COUNTRY' field. The 'COUNTRY' field will be pre-completed if you have purchased something on a company credit card, but it should be over typed and corrected if the correct supplier's registered address country is not shown. Please note that for this step the currency of the invoice is not relevant.

Employees should not use the P2P (expenditure) system to pay expense claims, for example through submitting invoices to Finance. All claims should go through Concur unless an automated booking system exists, such as Clarity for rail travel and hotel bookings. For further details of these see the relevant sections below. Note that this policy applies however the expenditure is incurred.

A free Concur app that allows claims via a smart phone or tablet can be downloaded from the app stores. However, any data charges incurred by using the Concur app will not be reimbursed as there are free alternative ways to making an expense claim.

### 3.10.2. Claim frequency

There is no specific rule on how often you may claim expenses. However, due to the cost to Macmillan of processing claims, wherever possible you should seek to consolidate your claims without causing undue strain on your personal finances.

Please note that Macmillan reserves the right to refuse payment of expenses for claims older than 6 months.

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### 3.10.3. Claims outside of policy

All permanent, fixed term and casual employees should make their expense claims through

Managers should not approve claims which:

- Are outside of this policy in any way,
- Are not supported by a receipt (where required) or a valid explanation for a missing receipt.

Whilst Concur provides an audit service, it does not guarantee policy compliance. Managers are still responsible for ensuring the claim is acceptable within the policy and that it is genuine.

Macmillan's Finance team carry out random reviews of approved and paid claims. Where a claim has been approved and paid but is subsequently found to be out of policy, Macmillan reserves the right to recover any money owed via the employee's salary. Where a claim has been approved but not yet paid, Macmillan reserves the right to overrule a manager's approval and reject a claim.

Where there are instances of repeat non-compliance Macmillan may at its discretion remove access to the Concur system. We may also remove approval rights from managers who repeatedly approve invalid claims. Where this takes place, the relevant employee will be notified.

If a volunteer's claim is found to be outside of the policy and if there are instances of repeat non-compliance of the expenses policy, this will be dealt with under the volunteer problem solving policy.

### 3.10.4. Claims of spend with non-UK suppliers

Additional rules apply for spend with suppliers who are registered outside of the United Kingdom.

All purchases where the supplier is registered outside of the UK must be supported by a valid invoice or receipt as prompted in Concur. A confirmation email or card statement is not sufficient. If you do not have an invoice, and are prompted by Concur to provide one, you must request a copy from the supplier before claiming. This applies regardless of the currency used, as it is essential to enable finance to determine the correct VAT treatment. You must not use the missing receipt declaration (affidavit) for these claims. Macmillan reserves the right to reject or recover claims of this nature which are not supported by a valid invoice.

When completing the claim on Concur the country of the supplier's registered office address must also be added to the 'Country' field in Concur. Where the supplier quotes the supplier's VAT number beginning with 'GB' the country of the supplier's registered office address will be 'UK'.

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**Please note** that invoices from non-UK suppliers should not have VAT on them. If you have been charged French or German local VAT for example please contact the supplier, flag that Macmillan Cancer Support has its registered office in the UK and give them Macmillan Cancer Support's VAT registration number 'GB668265007' and ask them to update their records and reissue the invoice without VAT. See [Appendix B](#) and [Appendix C](#) for examples.

### 3.11. Compliance and Exceptions

Failure to adhere to this policy could result in breaches of the law, breaches of contract and/or reputational damage to Macmillan and could, therefore, result in disciplinary action through the employee procedures or volunteer problem solving guidance.

If there are exceptional circumstances where you believe that this policy does not apply in an individual situation, please seek advice in the first instance from Head of Financial Operations. If it is agreed that an exception applies, you must obtain written approval from Head of Financial Operations, as the policy lead before proceeding.

If you have any concerns or believe that this policy may be breached, please contact Head of Financial Operations.

### 3.12. Approvals

The final approval level for this policy is Chief Financial Officer.

### 3.13. Relevant legislation

HMRC guidance on working from home can be found [here](#)

### 3.14. Related Documents

- [Financial Authorities Manual \(FAM\)](#)
- [Purchasing policy, procedure, and guidance](#)
- [Overseas challenge events policy](#)
- [Expenses policy guidelines for volunteers](#)
- [Volunteers gifts and hospitality guidance](#)

### 3.15. Document location

S:\Financial Operations\Policies\Expenses policy

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## Document review and approvals

This policy will be reviewed every two years, or earlier if circumstances require.

Name and job title	Role (e.g. author, reviewer, approver)	Date	Version	Comments
Jamal Uddin, Head of Financial Operations	Reviewer	May 2019	V2	Cyclical review and internal audit recommendations
Sarah Williams, Finance Director	Approver	May 2019	V2	Cyclical review and internal audit recommendations
Jamal Uddin, Head of Financial Operations	Reviewer	March 2020	V3	Minor changes and new format
Steve Clayton, Chief Financial Officer	Approver	March 2020	V3	Minor changes and new format
Jamal Uddin, Head of Financial Operations	Reviewer	October 2020	V4	Changes to T&S and HWA due to Covid 19
Steve Clayton, Chief Financial Officer	Approver	October 2020	V4	Changes to T&S and HWA due to Covid 19
Jamal Uddin, Head of Financial Operations	Reviewer	Sept 2021	V5	HWA, T&S and various changes
Steve Clayton, Chief Financial Officer	Approver	Sept 2021	V5	HWA, T&S and various changes
Jamal Uddin, Head of Financial Operations	Reviewer	December 2021	V5.1	Appendix A has been updated to 1 December 2021, updated all links within this document and various changes
Steve Clayton, Chief Financial Officer	Approver	December 2021	V5.1	Appendix A has been updated to 1 December 2021, updated all links within this document and various changes

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## Appendices

### Appendix A: Rates and allowances

The most up to date rates are published in Green Rooms and can found using the following link: [Appendix A](#)

### Appendix B: Non-UK supplier with overseas VAT charged in error

The example invoice below shows a supplier whose registered address is not in the UK, so you would enter **'France'** in the **'Country'** field on Concur.

However, invoices from non-UK suppliers should not have VAT on them. The supplier here has charged you French VAT at 20% in error.

To avoid this, you must give the supplier Macmillan's UK VAT registration number **'GB668265007'** when you set up the relationship with the supplier.

If you forget to do this, you will need to go back to the supplier and request it's added to the account record and that the bill is re-issued without French VAT.

Once the revised invoice is paid Macmillan's Finance team will manually then add UK VAT to your cost centre and pay the UK VAT across to HMRC. We must pay this UK VAT regardless whether we get a refund on the French VAT charged.

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Tripnity - Iconosquare  
90 route du palais  
Limoges 87000  
France  
VAT Number FR30480850348

**PAID**



ICONOSQUARE

Macmillan Cancer Support

Invoice # 2018121219  
Invoice Date February 21, 2018  
Balance Due (EUR) €0.00

United Kingdom

Item	Description	Unit Cost	Quantity	Line Total
PRO yearly	3 social profiles, 2 team member(s), Instagram & Facebook advanced analytics, exports and reports, competitors & hashtag tracking, comment tracker, Instagram scheduling	351.00	1	351.00
<b>Subtotal</b>				<b>351.00</b>
Discount - 1.9658%				8.90
VAT 20%				68.82
<b>Total</b>				<b>412.92</b>
Amount Paid				-412.92
<b>Balance Due (EUR)</b>				<b>€0.00</b>

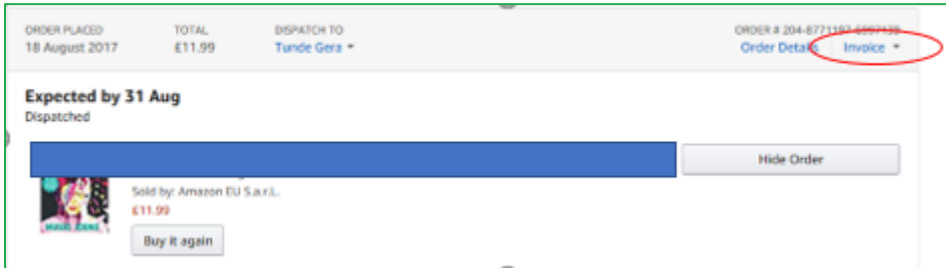
**Terms**

Account beneficiary: Tripnity SAS  
HSBC FR BBC CHARENTE LIMOUSIN  
For EUR payments:  
IBAN : FR76 3005 6009 5209 5200 1470 223  
SWIFT : CCFRFRPP

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## Appendix C: Amazon invoices

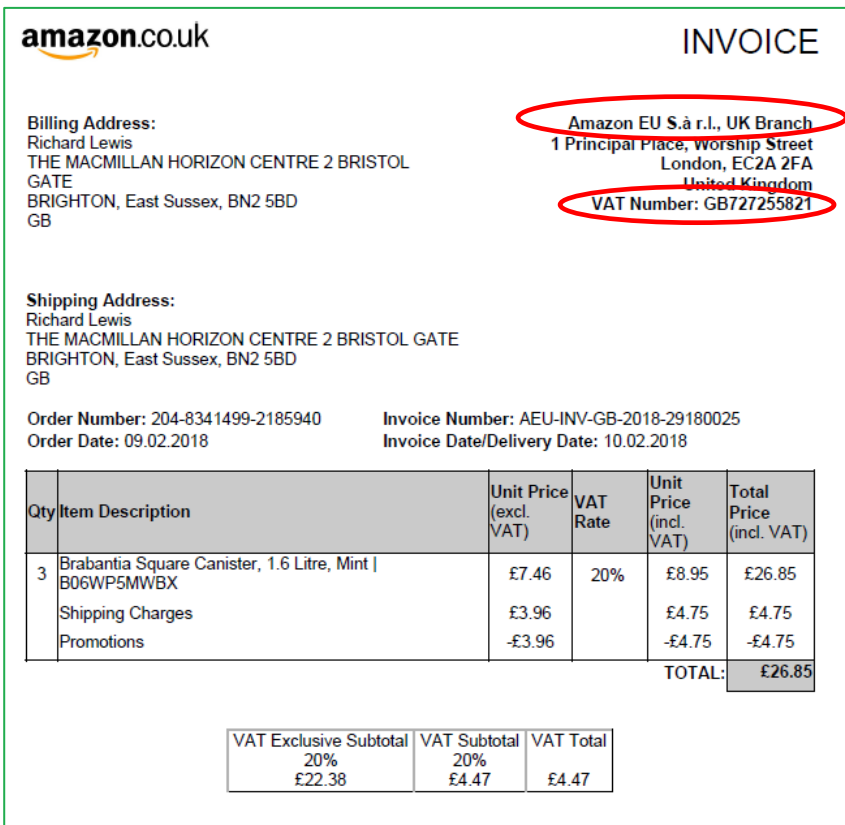
If you purchase something off Amazon, you will need to download an Amazon invoice from your account to support a valid expense claim. You can do this by logging into your account, going to orders placed and clicking on the invoice link- see example below.



Amazon is likely to invoice you from 'Amazon EU Sarl, UK Branch' with UK VAT already added to the invoice. See example invoice image below.

If your invoice looks like the one below the 'Country' field on Concur for the suppliers registered office address country should be completed as 'United Kingdom'.

Order confirmation emails or 'Final details of order' documents are not acceptable to support a valid claim.



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If your invoice looks different to the one above please send a copy to the Expenses email address; [P2P@macmillan.org.uk](mailto:P2P@macmillan.org.uk) for advice about how to correctly enter the claim on Concur.

Additional rules apply for spend from suppliers who are registered outside the UK (see section 3.10.4 of this Expenses policy document.

It is essential for HMRC tax compliance that the 'Country' field on Concur is always completed with the suppliers registered office address country as shown on the invoice.

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