

ROYAL TOWN PLANNING INSTITUTE

Expenses Policy

Principles

RTPI appreciates the time and talent spent on its activities by volunteers, members of the Institute, staff and trustees. In supporting the activities, expenses will be incurred which the Institute is pleased to reimburse.

As RTPI is a registered charity, it has to be able to provide full and transparent evidence that the expenses reimbursed are reasonable and incurred in carrying out Institute activities on a cost-effective basis. Travel related expenses form a very significant part of the RTPI's annual expenditure and the Institute will make every effort to manage this responsibly. This policy applies equally to all staff and members, who are expected to familiarise themselves with its detail and encouraged to demonstrate financial discipline in planning for travel.

In order to make sure that all claims being made are justified, substantiated and auditable, the following guidelines are published to give a clear indication of the types of expenses that might be reimbursed and a framework against which any claims can be assessed.

The allowances or rates included are those operative at October 2021. These will be subject to review from time to time.

Climate Action

Climate action underpins the RTPI 2020–2030 corporate strategy. We are determined to assess our climate impact and take action to address it. This is essential to accomplishing our mission “to advance the science and art of planning, working for the long-term common good and wellbeing of current and future generations”. To realise this ambition, we aim to reach a net-zero position by 2025. This will require us to reduce our greenhouse gas emissions significantly and to offset all residual emissions that we cannot reduce. To achieve this, we have developed a climate action plan to minimise the climate impacts of our own operations and to accelerate collective climate action. Included in this action plan is a commitment to reduce emissions resulting from travel. To support this, **please think carefully about travel and the alternatives to it in order to reduce the emissions it causes**. As well as the direct financial expenses of travel there are additional costs to the Institute of off-setting emissions.

Reasonable Expenses

1. Expenses should be incurred with a view to value for money and with regard to the time absorbed in travelling and the stresses and strains of types of public transport. Normally the lowest cost mode of transport should be used and tickets purchased in advance, where this will produce savings. Where tickets have been purchased in advance and the meeting is subsequently cancelled, the cost will be reimbursed if the ticket is non-refundable.
2. It is essential that the person travelling does not benefit from the expenses incurred for tax reasons and under charity law. If a person is travelling from a location other than their home/place of work, the Institute will normally reimburse the lower of the expenses actually incurred or those that would have been claimed if travelling from home/place of work.

Car Transport

3. The RTPI does not encourage travel by car but recognises that there are circumstances where the use of a car is necessary, for instance in rural areas with limited public transport, during unsocial hours, or where personal safety might be an issue. If a claim for more than 100 miles is submitted, members or staff will be required to give an indication of why driving was the most suitable driving option. The RTPI will reimburse mileage claims at up to 45p per mile. A lower rate of 20p per mile will be used for members and volunteers using their company provided car (where a number of fixed costs are not borne by the traveller). Reduced rates of up to 25p will be paid if the mileage exceeds 10,000 miles in a tax year.
4. It is the traveller's responsibility to ensure that they are insured to drive on RTPI business. Most policies cover the policy holder for their personal business use but not necessarily that of their spouse or other insured users.
5. RTPI will not reimburse parking penalties, speeding fines or losses arising from accidents even if they arise whilst using a private car on the RTPI's business.
6. Wherever possible staff and members should consider car-sharing arrangements.

Rail Transport

7. Standard class fares will be reimbursed and staff and members are encouraged to take advantage of low fare options wherever possible. Reimbursement of upgrades to first class will only be considered in very exceptional circumstances and by prior agreement with the appropriate budget holder. However, other than for the President on RTPI business (for which see

separate guidance note on expenses for the President) there is no entitlement to first class travel, except for the provisions of paragraph 8 below.

8. First class travel on sleeper trains will be reimbursed where required to ensure exclusive use of a cabin.

First class travel will also be reimbursed for journeys where the train element is over 3 hours and staff or volunteers are expected to work whilst travelling (this is especially encouraged where the train is used as an alternative to flying). Prior agreement with the appropriate budget holder is required as the use of this clause will be at their discretion and their budget constraints.

First class tickets should be advance fares to ensure that they are as cheap as possible and should only be booked by Senior Management Team members and PA's to SET/SMT on behalf of staff and volunteers. Other staff/volunteers should only book directly with prior permission from the Head of Finance or, in their absence, the COO. It would not normally be appropriate to buy these tickets on the day.

Where you would like to travel first class at your own expense, the RTPi will reimburse up to the standard advance fare. This should be agreed in advance with Head of Finance or COO.

9. Trustees, staff, members and other volunteers entitled to purchase a senior or other discount railcard should take advantage of the reduction of fares, where possible. The same provision will be applied to the use of an Oyster card where this is used solely for RTPi business.
10. The Institute has an account with the Trainline which provides for online pre-booking of tickets at the most favourable rates. Various members of staff are authorised to make bookings – details available from Line Managers or from Finance.
11. Whenever possible, meetings should be arranged to enable most attendees to travel “off peak”. In all cases the cheapest fares should be obtained, which will usually require booking in advance and may have restrictions on times of travel, etc. Consideration should always be given to the viability of virtual attendance at meetings.
12. Transport for London area travel: Staff and volunteers are encouraged to make use of Oyster cards for travel around London where possible, and should submit claims on a journey basis, supported by receipts or Oyster statements (available online). Oyster top-ups will NOT be reimbursed, as they do not represent travel expenditure and cannot be validated as a business expense. Contactless card and mobile payment options are also encouraged if you have created an online account to retrieve journey history statements. See

<https://tfl.gov.uk/fares/how-to-pay-and-where-to-buy-tickets-and-oyster/pay-as-you-go/contactless-and-mobile-pay-as-you-go?intcmp=55539> for further details on account creation.

Bicycle Transport

13. The Institute will reimburse mileage claims for use of a bicycle on official business at 20p per mile. The Institute accepts no responsibility for any loss or damage resulting from the use of a bicycle.

Air Transport

14. While air travel may appear to represent cheaper and time efficient alternative, it carries with it significant negative environmental impacts and, for this reason, the RTPI does not encourage internal flights where alternative routes are available with a less damaging impact on the environment.
15. Where air travel is necessary, economy class fares will be reimbursed.
16. 'Necessary' air travel within the UK can be justified for example where this will enable the traveller to travel and complete the business in a day; where public transport combinations will result in unrealistic delay or length of travelling time; where otherwise overnight accommodation would be required; where a series of meetings can only be achieved by reducing travel time accordingly; or where the cost saving is significant over using other modes.

Taxis

17. Taxi fares will not normally be reimbursed unless justified in such terms as: personal safety including following government health advice, carrying heavy equipment or luggage, no suitable alternative public transport. Taxi fares will also be permitted where time is of an essence and travel by taxi is the fastest mode of transport available or where there are several people travelling together which makes this the most cost-effective option.

Shared Costs

18. Reimbursable expenses should be wholly, necessarily and exclusively incurred on Institute business. It is however recognised that some members might travel to London for meetings at the RTPI and at other organisations. In such cases, RTPI will reimburse an equitable apportionment of any expenses. If expenses are incurred solely on third party business, for example if an employee or member is fulfilling a speaking engagement, then the expenses must be claimed directly from the sponsoring organisation.

Overnight

19. The Institute will normally reimburse costs of overnight accommodation where this will reduce a total expense claim or reflects optimal use of time for the trustee, staff, member or other volunteer concerned; for example if attending meetings with a late finish and early start on consecutive days. In addition, overnight accommodation may be allowable in exceptional circumstances, by prior agreement, for example where public transport is not available late in the evening for your journey home cannot be completed by 22.00 pm. The need for overnight accommodation should be agreed by the appropriate budget holder before any bookings are made.
20. En-suite rooms in a standard hotel will be reimbursed. For guidance purposes, a “standard” hotel would be 3 star or an equivalent rating or cost. Extras (e.g. meals) will not normally be paid and these would, in any event, be recovered through a standard expenses claim.
21. Staying with Friends and Family: actual subsistence costs incurred whilst staying with friends and family may be claimed however current HMRC guidance does not allow for other payments to be made. For further guidance please speak to the Head of Finance.

Subsistence

22. The Institute does not pay standard subsistence allowances. Reasonable costs will be reimbursed where travelling/working away from the usual place or work disrupts access to normal subsistence arrangements, e.g. :-
 - Breakfast on a train where travel has started before 7am or where an overnight stay has been required;
 - A light meal at lunch time if food is not provided at the meeting;
 - Food and one drink in the evening when staying overnight or when travelling after 7pm if the business requires or because a significantly cheaper fare has been obtained by travelling later;
 - A cup of tea/coffee or similar drink will be reimbursed if the journey is over 2 hours.

No subsistence claims can be reimbursed without a receipt. (Please request VAT receipts.)

Subsistence will not be reimbursed where staff or members are attending a meeting or event where lunch or refreshments have been provided as a matter of course.

- Alcoholic beverage expenses will not be reimbursed as subsistence; however a contribution of up-to £3 maybe claimed against the beverage when part of an evening meal where a receipt is provided.
- On occasion, expenses for alcoholic drinks may necessarily be incurred by members or officers representing the Institute, (e.g. as President) which are required to offer hospitality. This is covered by the provisions of paragraphs 26 and 27 below.

Procedure for Claiming Reimbursement of Expenses Incurred

23. Expense claims should be submitted using the excel template available on sharepoint [Expenses-Claim excel form](#) or on request from Finance.RTPI@rtpi.org.uk

Each claimant is responsible for the timely reconciliation of their expenses claim and for providing full documentation to support each claim. HMRC requires that any expense documentation should provide a clear explanation of the business purpose. This must include confirmation of the purpose of any meeting/ expense including relevant names and organisation, and the date and location. Where a receipt is not available, other suitable evidence to support the claim must be provided such as photographic evidence. Please contact Finance.RTPI@rtpi.org.uk if further guidance is required.

The claim should be completed and sent to the member of staff responsible for approving the expenses. This will normally be the secretary of the meeting or the relevant budget holder for staff expenses. **If an employee or member has any doubts about the validity of a particular claim they should seek clarification or approval before incurring any costs.**

All expenses should be submitted electronically within one month of being incurred. Expenses not submitted within three months will not normally be reimbursed. In exceptional circumstances, a written statement explaining why the expenses have been submitted late should be included.

Electronic receipts are accepted.

VAT receipts should be attached wherever possible to enable the Institute to claim back VAT where appropriate. Credit card vouchers are not acceptable, as they carry no VAT record, and do not identify the nature of the expenditure.

Expenses will normally be reimbursed within two weeks of claiming. However this period will increase if expenses for more than one meeting have to be approved by different Officers.

Where expenses have not been received within three weeks please contact the Finance Department.

Insurance cover while travelling on the RTPI's business

24. Employees and members travelling on the RTPI's business are covered by the Personal Accident/Travel Policy, reviewed and updated on an annual basis. Details of the cover and the procedure for making claims can be obtained by contacting the Finance Department at 41 Botolph Lane.

Employees and volunteers using their private vehicles for business use are **NOT** covered by this policy and should ensure that their private motor insurance policy includes "occasional business use".

Corporate credit cards

25. Holders of corporate credit cards must complete their credit card expenses on MiVision by the end of the month in which the statement is received.

Expenditure incurred must be in accordance with this expenses policy, and users must observe the terms of the credit card agreement provided to each cardholder.

Any use of a corporate credit card either not reported to Finance or in excess of this expenses policy will be treated as private expenditure, recoverable from the cardholder. Private usage in this manner may result in the corporate credit card facility being withdrawn.

Hospitality

26. From time to time the Chief Executive or other senior staff or members will be expected to provide hospitality for contacts whilst representing the RTPI. Any such member of staff or member must obtain prior authority from the relevant budget holder before committing to the expense. The expense claim must detail the names of those in receipt of the hospitality. With regards to alcoholic beverages, a maximum of one round of drinks in the evening would be considered appropriate and sufficient in most circumstances.

Expenses for the President

27. Members of the Presidential team may on occasions incur expenses which are not be covered by the generality of the arrangements outlined in the Institute's Expenses Policy. These are most likely to arise in the areas of hospitality, administrative support and travel arrangements. While this Expenses Policy is expected to apply to all members of the Presidential Team in respect of most

activity, advice about possible variations to the policy is contained in separate guidance notes for the President.

Colleague hospitality/social functions

28. From time-to-time it may be appropriate for teams to incur lunch expenses to celebrate good work or for team building. Budget holders should detail on claims those attending and costs including any refreshments should not exceed £25 including VAT per head. Permission must be sort from a Director / member of the Exec Team before incurring costs.
29. Please ensure VAT receipts are obtained and details of those present must be provided on the expenses claim.
30. For large staff social events such as the Summer BBQ the average cost per head must not exceed £50 per head to comply with HMRC guidelines.

Review

31. All expense claims are subject to review. Any invalid claim will be treated seriously and disciplinary action may be taken.

Appeals

32. If expenses are not approved the claimant may appeal to the Chief Executive (if the Chief Executive is the approving officer, an appeal may be made to the Honorary Treasurer) whose decision is final.

Date of next review:

The Expense Policy is reviewed on an annual basis.

The next review is October 2022

Appendix 1

Additional Guidance for Expenses claims for the President

The Institute's Expenses Policy is expected to apply to all members of the Presidential Team in respect of most activity. Further guidance is set out below in respect of the three areas of hospitality, administrative support and travel arrangements where some enhancement to the Policy may be agreed by exception.

Members will expect to exercise self-discipline in considering any proposals to vary the normal arrangements to ensure that these fall within the guidance of the Charity Commissioners and are consistent with the test of what is reasonable both in the context of the claim and the wider interests and resources of the Institute. The following guidance is considered to apply to the vast majority of circumstances. If there are genuinely exceptional circumstances that arise then these should be treated separately and not determine the general approach that the RTPI adopts.

1. Hospitality:

It is recognized that there will be occasions when the President (or his/her alternative) may be expected to offer hospitality to external colleagues or international guests. Some provision for this will be covered in the annual Presidential Team budget and the basis on which claims may be made is covered in the Expenses Policy which also offers guidance on alcohol expenses.

2. Administrative support for the Presidential Team

The Institute has arranged to resource diary management, booking of travel, briefings in advance of Presidential visits, and some correspondence in respect of Presidential engagements. It is not expected, therefore, that there should be any reimbursement of local secretarial and administrative support.

3. Travel

Reimbursement of travel expenses for the Presidential Team will generally be made in line with the RTPI Expenses Policy and business/first class travel will be reimbursed only in exceptional circumstances and with the prior authorization of the Honorary Treasurer.

When assessing whether travel may be upgraded, the following guidance may be helpful:

- *In general business/first class tickets are unlikely to be appropriate for travel within the UK but business class travel could be acceptable in respect of lengthy overseas air travel where the President is expected to undertake a speaking engagement immediately on arrival and it is not possible to schedule a day's rest beforehand. Where long-haul flights are necessary, consideration should be given to whether it may be more cost efficient to pay for the additional overnight accommodation rather than upgrade a flight.*
- *Similarly, authorization for upgraded hotel accommodation, beyond the guidance set out in the standard Expenses Policy, would only be given in exceptional circumstances. This might include a situation where an individual representing the Institute is part of a delegation, all members of which are required to stay in a particular hotel.*
- *The use of taxis is covered by the standard Expense Policy which offers guidance on the circumstances in which use of taxis would be appropriate.*