



Expenses Policy

Purpose

To provide a policy whereby LPC members and staff members will be reimbursed for actual expenditure incurred wholly, exclusively and necessarily in the course of LPC business activities, travel, meetings and entertainment provided that such expenses were approved in accordance with the requirements of the policy.

1. Introduction

This document sets out in detail the Humber LPC expense policy that is to be applied from the 1st of the month following its introduction. The LPC will reimburse members and employees for reasonable business expenses incurred on the LPC's behalf whilst they are engaged in authorised business or training activities provided, they fall within the limits set by this policy. It is our intention that members should neither gain nor lose financially as a result of incurring expenses on LPC business. LPC members are subject to HM Revenue and Customs rules and guidelines as to what is allowable as a business expense. It is therefore important that all claims adhere strictly to the policy.

Expenses defined as 'reasonable' are those that are cost effective when weighed against the purpose of the business activity. Members are responsible for the settlement of any business expenses incurred and for reclaiming these costs through the process set out in this document. Any breach of this policy will be referred to the Committee for consideration.

2. Attendance at conferences/training on behalf of the LPC

Members & employees' requests to attend training/conferences on behalf of the LPC must be approved in advance by a full meeting of the committee. If the schedule of meetings does not allow for this, applications must be approved by a panel comprising the Chair, the Chief Executive Officer and the Treasurer. That approval must be reported back to the next meeting to be minuted. A full costing of the event to be calculated before approval can be sought, taking into account the value of networking and learnings from event. Travel and accommodation to be booked by LPC office.

3. Submission of claims for reimbursement

3.1 Members and employees are expected to:

- Submit claims within three months of the expenditure (unless otherwise agreed with the Committee or sub-committee comprising the Chair, Treasurer and Chief Officer). All claims in any one financial year should be submitted no later than 14 days after the last meeting.
- Provide original invoices, receipts or itemised bills to support all expense claims.
- Submit claims on forms which are clear, understandable and auditable and in a format which is acceptable to the Treasurer. See appendix 1.

3.2 Authorisation/limits:

- Single items of expenditure or activity exceeding £500 should be cleared with the Committee in advance.
- Claims for attendance allowance expenses for LPC meetings should be no more than 10 hours at £40 per hour. Attendance at meetings derive a flat rate of £400 per member this is reviewed annually as part of the budgeting process. This relates to full day committee meeting. This is to support the members business i.e. locum costs impact of member being absent from the business. Claims exceeding this to be evidenced by a copy of the locum invoice and need prior approval from the Chair and/or Chief Executive Officer.
- Claims should only be submitted for the duration of the meeting and preparation where possible. For example, if you are attending a virtual meeting or you do not need a locum to cover your role. Claims for attendance allowance will be paid at £40 per hour.
- If it is only possible to book a locum for a full day to cover a much shorter meeting, please inform the Chair or Chief Executive Officer who will attempt to utilise the additional hours. This may include contacting buddy groups, other contractors or work for the LPC office. The Chair or Chief Executive Officer should be notified with a minimum of 2 weeks' notice.

3.3 Payment:

- Expenses will be paid via internet banking.
- A claim for expenses will normally be processed for payment within 28 days.

4. Expenses claim allowed:

4.1 Meeting Expenses:

If a locum has been employed to cover for a LPC member whilst he/she is attending an event on behalf of the LPC, the fee for employing this locum can be reclaimed from the LPC upon the submission of an expenses claim form to the Treasurer. The claim should reflect the actual cost incurred. Evidence to support the claim may be requested. There will be no personal tax implications for situations such as these.

- If an LPC member is attending an event on behalf of the LPC on a working day all attendance allowances will be paid to the company.
- If an LPC member is attending an event on behalf of the LPC on his/her day off, then a day's pay (a day being based on a standard working day of 10 hours) may be claimed from the LPC at a rate of £40.00 per hour and paid to the member. Alternatively, the member may opt to claim the hours via his/her employer as an additional working day and reimbursement will be made to the company at locum rates. Any payments to an individual will be deemed as income and regarded as work done for the LPC. As such, the LPC member must provide an expenses claim form for these services. The claim form must contain the pharmacist's full name and address plus the fee to be paid.

The LPC will pay to the pharmacist/claimant the gross fee; the responsibility rests with the pharmacist/claimant to declare this income on his/her personal tax return.

4.2 Travel/Transport:

- Private vehicle: mileage is paid at the prevailing rates set by the H M Revenue and Customs. Currently, that rate is £0.45/mile for the first 10,000 miles irrespective of engine size. Any other travel should be by the most cost-efficient means e.g. second class rail fares. Pedal Cycle: mileage is paid at 20p per mile.
- Mileage for CCA field-based members is paid at the company rate, if claiming via the company.
- Mileage for employees of the LPC is paid at the same rate. Claims should reflect the miles travelled from office base to venue.

4.3 Parking and Tolls:

- The LPC will reimburse the cost of parking and road tolls incurred on LPC business, but parking fines, towing away charges, fines or any other traffic violations will not be reimbursed.

4.4 Accommodation:

Members / officers requiring accommodation should secure authorisation via the Chief Executive Officer or Office Manager.

- Accommodation may be claimed if members are required to attend a location on LPC business and this location is sufficiently far away from home or normal place of work to make a return journey unreasonable.
- Daily limits for overnight accommodation are set loosely at £200 outside London and £250 inside London, per room per night to include breakfast. All accommodation to be booked by the LPC office who will endeavour to book the most reasonable price. If commitments require evening travel and/or accommodation then a daily meal allowance of up to the value of £40 outside London and £60 inside London may be claimed if required, please provide receipts.
- Meeting expenses outside of normal working hours is limited to meeting time only, unless prior approval from the Chair or Chief Executive Officer.

4.5 Business Calls:

The cost of calls made on LPC business can be reclaimed. You must provide details of the calls you have made by attaching an itemised bill with the business calls highlighted.

4.6 Miscellaneous:

Other legitimate claims will be considered by the Committee upon the receipt of a completed expenses form.

5. Declarations

Members' expenses will be declared to contractors in the LPC Annual Report.

6. Contact Details

If you have any queries regarding an expenses claim, please contact the Treasurer on 01482 335824.

Appendix 1: LPC Member Expenses Claim Form

Name	
Address	
Telephone no	
Email address	

Attendance Allowance total (see breakdown overleaf)

Date	Daily rate*	Number of hours*	Hourly Rate*	Total

*Please complete as appropriate

Travel Expenses total (see breakdown overleaf)
(Car mileage 45p per mile as per HMRC guidance)

Mileage	Total Claim

Sundry Expenses Total (see breakdown overleaf)

Date	Details of Expenses	Amount	Total

Total Claim

£

Details for BACs Payment

Payee Name (as it appears on the bank account)	
Bank Sort Code	
Bank Account Number	
Preferred Banking Reference	

Declaration

These expenses have been incurred in accordance with the LPC Expenses Policy. I will declare any personal income to HMRC for tax and NI purposes.

Signature	Date
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Please submit completed forms, together with all available receipts to the Treasurer, with all available receipts within 3 months of the expenses occurring joanne.carter8@nhs.net as per the expenses policy.

Attendance Allowance

Date	Meeting/event	Number of hours (@ £40) *	Daily allowance*	Total
Total				

*Complete as appropriate

Travel Expenses

Date	Travelling to/from	Return	Meeting/event	Total mileage
Total				

Sundry Expenses

Date	Item	Reason	Receipt?	Total
Total				