

NSPCC

Expenses Policy

INTERNAL POLICY

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Apr-17	1.1	Changed reference to car allowances (allowances 1, 2, and 3).
Aug-18	1.2	Increasing the Casual Users mileage reimbursement rate to 45p per mile for up to 10,000 miles

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Introduction

1.1 Purpose of this policy

The purpose of this policy is to ensure that all expenses incurred by employees, Trustees and volunteers working on NSPCC business comply with the NSPCC's expenses rules and limits set out within this policy, and in accordance with HMRC guidelines. This policy defines what can be claimed as an expense, and the maximum allowable limits. For a full list of all covered by this policy, please go to [definition of relevant parties](#).

2 Allowable/Non allowable expenses

2.1 Expenses limits

When incurring expenses NSPCC employees, volunteers and Trustees must take responsibility to ensure only **necessary** costs are incurred, and that the **most economical option** is always taken.

Line managers and budget holders should challenge any expenses which they consider to be excessive, unnecessary or inappropriate and discuss this with the individual concerned.

The NSPCC has defined [maximum limits \(appendix A\)](#) for reimbursement of expenses. Claimants will be reimbursed for the lower of the amount incurred or the relevant expense limit imposed. For a guide on how to complete your expense claim form, go to [How to claim expenses \(Appendix B\)](#).

2.2 Gratuities

The NSPCC will not reimburse claimants for any gratuities which they may choose to make when incurring their expenses. Any tips must be deducted from the relevant receipts when completing the expense claim form.

2.3 Penalties and fines

The NSPCC will not reimburse claimants for any penalties or fines incurred, e.g. parking fines, congestion charge penalties, speeding fines etc.

3 Travel

The NSPCC will only pay for travel that is strictly for NSPCC business; the [definition of business travel](#) is explained in 3.1.

Employees, volunteers and Trustees are expected to use the most cost-effective way of travelling so that more resources can be made available for ending cruelty to children. Employees should consider whether they could make use of NSPCC [videoconference](#) or [teleconference facilities](#) rather than travelling.

If travelling cannot be avoided, staff and volunteers should book their travel through the relevant [national contract](#), ensuring that the maximum notice is given, and trying to be flexible with travel.

Travel by train can sometimes represent a cheaper option than driving, and therefore staff and volunteers should compare the relative cost of travel before deciding how to undertake their journey and ensure that they always select the most economically sensible option. Train travel may also represent better use of time, for example if it enables the individual to work during the journey.

It is also important that employees, volunteers and Trustees undertaking journeys ensure that they make appropriate [health and safety](#) considerations, outlined in the [health and safety](#) manual.

3.1 Definition of Business Travel (overview)

In order to comply with HMRC tax rules employees can only claim for journeys where all of following criteria are met:

- To perform their NSPCC duties the employee is obliged to make a journey other than their normal commuting journey. This means you are not able to claim for travel costs incurred in your normal daily commute.
- The journey has to be substantially different compared to the employee's normal commuting journey. An increase of the length of the journey by more than 10 miles in the same direction would qualify as being substantially different.
- They incur more cost than normal; the employee will only be reimbursed for the additional costs incurred due to the change in journey.

Please note, rules state it is possible for an employee to have more than one permanent workplace at the same time. For example, if an employee on a regular basis works 2 days a week in one office and 3 days a week in another it is likely both workplaces will be considered by HMRC as the employee's permanent workplace. Any reimbursed cost in relation to travel to any of the two sites would therefore be a taxable benefit.

For a more detailed guidance of the definition of business travel and which journeys can be claimed for, please go to [definition of Business Travel](#).

3.2 Oyster Cards

The NSPCC would encourage the use of Oyster Cards as a cost effective means of travel in London, however individual journeys must be claimed for with a printout of the journey as proof of travel. Details of journeys undertaken can be obtained by logging onto the [TFL website](#) and registering the Oyster Card. Once an account has been opened, users can then view their journey history and print as proof of travel when claiming expenses.

Oyster Card top ups **cannot** be reimbursed, as without details of the specific journeys undertaken they cannot be proven to be wholly and exclusively for business purposes, so could give rise to a taxable benefit.

3.3 Rail and air travel

All NSPCC travel and accommodation should be booked via the NSPCC's [national contract](#).

Only in emergency situations and with line management approval can travel be booked via a different method and claimed back via an expense claim form. The reason should be explained in the narrative on the form.

Any issues with or feedback on the national contract should be communicated to the Procurement team.

3.4 Taxis

3.4.1 Employee (business travel only)

Business travel by taxi should only be used if there are no other viable alternative modes of transport available or if is cheaper than other modes of transport. Where possible, taxis should be booked in advance through an approved local supplier, a fixed price agreed and a purchase order raised on Proactis. If this is not possible, taxi fares may be reclaimed using an expense claim form. Please note, the NSPCC will not reimburse staff for gratuities (tips).

3.4.2 Late night taxis, staff (excluding staff working on the NSPCC helpline or ChildLine helpline)

The NSPCC will reimburse staff for travelling by taxi between midnight and 6:00am from their place of work to home, up to a [maximum ceiling \(appendix A\)](#) if the following HMRC late night working conditions are met:

- The employee is not required to work late nights due to a regular working shift pattern, such as is the case for the NSPCC helpline and ChildLine helpline staff.
- The employee is provided with a taxi for a journey from work to home.
- The number of journeys which a taxi has been provided for is no more than 60 over the year.

For detailed guidance on HMRC late night working conditions, [please go to definition of late night working conditions.](#)

3.4.3 Late night taxis for staff working on the NSPCC helpline or ChildLine helpline

An employee who regularly works after midnight does not meet the late night working conditions set by HMRC and any travel paid by NSPCC is considered a contribution towards the normal commuting journey and is subject to tax and national insurance. For detailed guidance on HMRC late night working conditions, [please go to definition of late night working conditions.](#)

In recognition of the nature of the work undertaken by staff who work night shifts on the NSPCC helpline and ChildLine helpline (i.e. after midnight and before 6am), the NSPCC will contribute towards these costs up to the [maximum ceiling \(appendix A\)](#). The NSPCC will continue to reimburse the employees through the reimbursed expenditure route, but will also capture amounts reimbursed on the payroll records. This will enable the NSPCC to calculate correct tax and NI contribution in relation to the employee, including any taxable travel cost. As NSPCC will reimburse staff on a net-to-gross method, the employee is not out-of-pocket due to tax and NI charges on the travel reimbursement. The relevant gross value will be reflected in the employee's pay, with tax and national insurance deducted as applicable.

It is the employee's responsibility to ensure that they code their expenses correctly to enable the relevant adjustments to be made in the payroll; failure to do so may result in underpayment of tax and any fines or penalties arising as a result will be levied on the employee. Employees should refer to the guidelines for completing their expense claim form for further information.

3.4.4 Taxi, Volunteers and Trustees

Volunteers and Trustees are eligible to claim for reasonable travel costs when working on behalf of the NSPCC. Volunteers and Trustees are expected to use the cheapest form of appropriate transport to carry out their duties; however consideration for health and safety should also be taken into account when travelling and therefore a taxi may be the safest option when travelling late at night.

3.5 Driving

3.5.1 Driving competencies (Health and Safety Manual)

Before considering driving on NSPCC business please read the NSPCC full [health and safety driving](#) policy on business driving. This policy exists to ensure that all persons involved with driving whilst at work, do so in a manner that is safe to themselves, other road users and the public at large. Staff and line managers must familiarise themselves with these requirements and ensure that they comply. These arrangements apply irrespective of ownership of the vehicle.

3.5.2 Road Risk Policy & Procedures

Any staff or volunteers driving on NSPCC business must make a self-declaration that they have a valid driving license, MOT (where applicable) and insurance (including business use cover). This declaration is included within the expenses claim form.

3.5.3 Mileage allowances

Employees can claim for mileage costs only if their journey fulfils the [definition of business travel \(3.1\)](#). Different rates of mileage will apply depending on the circumstances and the amount of miles travelled. These [mileage rates \(Appendix A\)](#) apply to all employees, volunteers and those driving on NSPCC business and can only be claimed using an expense claim form. Employees carrying NSPCC staff as passenger on a joint business journey claim an additional amount, see [mileage rates \(Appendix A\)](#).

Claimants should use a recognised source for calculating their mileage claim using a route planner from postcode to postcode (either the AA or RAC website). The start and end postcodes should be provided on the expense claim form to enable the mileage claim to be validated. Where clocked mileage is used, claimants should provide a reasonable explanation where this differs significantly from that recorded on the relevant website route planner.

The expense claim form includes a requirement to state the cumulative mileage claimed, which enables the employee to keep a record of their business mileage claimed each tax year from 6 April to the following 5 April, and ensures that mileage is claimed at the correct rate.

Staff and volunteers should always aim to take the most cost effective form of travel, and should consider whether it might be cheaper to travel by train rather than driving.

3.5.4 Parking

Reasonable parking costs can be claimed only if the journey fulfils the [definition of business travel \(3.1\)](#). The NSPCC will not pay for parking for employees at their permanent place of work. Employees should also have due consideration to cost-effectiveness, for example it may be cheaper to park outside of the centre of town and use public transport to travel to the destination.

Employees who qualify as disabled drivers will be eligible for reimbursement of business related parking even when at their permanent place of work.

NSPCC will not pay penalty charges in any circumstances.

3.5.5 Congestion Charge

The NSPCC will reimburse for unavoidable travel into the [London congestion charge zone](#). Payment of a daily charge permits a registered vehicle to be driven or parked on public roads in the congestion charge zone area as many times as required in any one day.

The congestion charge only needs to be paid once, no matter how many times the person drives in and out of the charging zone on the same day. The charge can be paid in advance, on the day of travel, or by midnight the day afterwards. It is cheaper to pay in advance or on the day, so drivers should take every possible opportunity to take advantage of this.

If drivers do not pay by midnight on the charging day after they drove in the zone, they will get a Penalty Charge Notice. NSPCC will not pay congestion charge fines in any circumstances.

4 Accommodation and subsistence

If a journey fulfils the [definition of business travel \(3.1\)](#) and it is essential for the individual to stay overnight (not just desirable from their point of view) then a hotel should be arranged through the NSPCC's [national contract](#).

Only in emergency situations and with line management approval can accommodation be booked via a different method and claimed back through expenses. This should be explained in the narrative on the form.

Where it is possible for staff and volunteers to arrange alternative accommodation at no cost to the organisation e.g. through staying with friends and family, this would be very much appreciated.

4.1 Accommodation rates

Accommodation bookings for staff and volunteers must be made through the [national contract](#) supplier, in accordance with the [prevailing rates \(Appendix A\)](#) allowable for each region. Staff/volunteers should book the most economic option available, and avoid spending the maximum budget to receive a higher standard.

The [national contract](#) supplier will seek authorisation from Procurement for over-budget bookings. Where the choice is made for a hotel which is over budget and there is a cheaper alternative, the Procurement department will be consulted for further authorisation. If there is insufficient justification for booking over budget, this will be referred back to the budget holder.

Any issues with or feedback on the national contract should be communicated to the Procurement team.

Trustees may prefer to organise their own accommodation if they so choose.

4.1.1 Subsistence – overnight stay

The NSPCC will reimburse staff, Trustees and volunteer's meal costs for an overnight stay if the journey meets the [definition of business travel \(3.1\)](#).

Individuals may claim breakfast, lunch and an evening meal when staying away overnight on NSPCC business, in accordance with the [limits \(Appendix A\)](#) imposed. Breakfast and lunch may be claimed on the day following the overnight stay, and an evening meal normally claimed for the evening preceding the overnight stay. An evening meal can also be claimed if an employee is required to work continuously during the day and after 9pm. (see [4.1.2](#)).

Individuals can only claim the actual costs incurred up to the [maximum limit \(Appendix A\)](#) for reimbursement for each type of meal.

Where individuals are entitled to an evening meal and are staying in a hotel booked via a [national contract](#) supplier, this meal should be purchased separately and reclaimed through expenses up to the [maximum limit \(Appendix A\)](#). It is not possible for this cost to be added to the hotel bill by the national contract supplier.

4.1.2 Subsistence – travelling for the day on NSPCC business

For day trips away from the normal place of work the NSPCC will not pay the cost of lunch unless in exceptional circumstances at the discretion of an Executive Board member (unless it is following an overnight stay - see [4.2.1](#)). Where an employee has to leave home prior to 7am, they may claim breakfast, up to the [maximum limit \(Appendix A\)](#). Where employees are required to work away from their normal place of work after 9pm they may claim an evening meal, up to the [maximum limit \(Appendix A\)](#).

4.1.3 Other non-allowable expenditure

The NSPCC does not reimburse staff for other incidental expenditure (e.g. newspapers, laundry, phoning home etc.) when working away on NSPCC business. Under no circumstance will employees be reimbursed for alcohol.

4.1.4 Volunteers and Trustees subsistence

Volunteers and Trustees may claim the cost of a meal taken during a period of volunteering lasting more than 4 hours and overlapping a normal meal time up to the [maximum limit \(Appendix A\)](#).

5 Entertainment and hospitality

5.1 Staff entertaining, and provision of food and drink to staff

The NSPCC will not pay for staff parties. In particular, the NSPCC does not pay for alcohol for staff.

The NSPCC will only provide sandwiches, meals or drinks directly to staff if at least one of the following criteria is met:

- You are attending a training or induction session
- At least 50% of the attendees at a meeting are external to the NSPCC.

In order to ensure that the maximum resources go to ending cruelty to children, money should not be spent entertaining employees. All employee parties must therefore be funded by personal contributions.

5.2 Business entertaining

In the course of NSPCC business, employees may be obliged to entertain external professional and business contacts. These expenses must be kept to a reasonable level and only involve the strictly necessary NSPCC employees. This includes obligatory attendance at fundraising events by the Fundraising employees directly involved.

Please note the NSPCC does not reimburse employees for consuming alcohol, even if this is at an NSPCC event.

Employees must agree the expenditure in advance with their Line Manager and also the Budget Holder. Authorisation will also be needed by a member of Executive Board for amounts over £100.

Any expenses claimed relating to business entertainment must meet one of the criteria outlined below,

- To discuss a particular business project
- Maintain an existing business connection
- Form a new business connection

Sufficient information must be given on the expense claim form in order to demonstrate that the criteria are met.

Where staff are offered gifts from external organisations or individuals, they must ensure that they comply with the [Gift Policy](#) before accepting them.

6 Welfare and gifts

6.1 Employee gifts

The NSPCC will not pay for gifts for employees (e.g. when leaving the organisation, births, deaths etc.), except in the case of long service awards and retirement awards.

Please get in touch with your manager / supervisor / coordinator if you'd like more information on these awards.

6.2 Employee Welfare

In order to ensure that the maximum resources go to ending cruelty to children, money will only be spent on essential employee costs. The cost of an eye-test for example and any other approved cost for health and safety reasons.

6.2.1 Eye tests

Under the Display Screen Equipment (DSE) Regulations 2002, users are entitled to eye tests at the employers' expense. If, as a result of the test corrective lenses are prescribed specifically for display screen work, NSPCC will pay an amount towards these costs. You can find out more on [eye tests and display screen equipment](#) (DSE).

- All staff and volunteers are classified as a 'user' under the DSE Regulations and are entitled to an eye test which the NSPCC will pay for every two years or earlier if circumstances dictate.
- Staff are allowed a reasonable period of time off from normal duties to attend such an appointment.
- The amount reimbursed will not exceed the [limits \(Appendix A\)](#) set out by the NSPCC for eye tests and corrective lenses.

7 Other costs

7.1 Telephone, mobile phone costs and internet access

7.1.1 Staff

The NSPCC will only reimburse essential business calls made from a personal phone. Your claim will need to be backed by an itemised bill, wherever this is available, or a detailed list of calls where this is not.

In order to comply with tax rules you must incur a specific extra cost when making your business call. For instance, if you pay a lump sum amount for calls in a month irrespective of usage and you are making private calls from that phone, you cannot be paid for your business calls without incurring a taxable benefit, as there is no specific additional cost to you.

No contribution can be made to any phone rental charges. In the same way, Mobile phone top ups are not allowed. The NSPCC will not pay for web access in hotels or on trains or similar; staff who require such services should already have been provided with an NSPCC device. In all cases this is because the business and private use cannot be separately identified.

The NSPCC will only install a separate business line in very specific cases, in line with the contract of employment. Where a business line has been installed, this may only be used for business purposes. If any private use of the business line is discovered, the employee will be required to pay the relevant employee and employer tax charges and any tax penalties arising from misuse.

7.1.2 Volunteers and Trustees

Volunteers and Trustees may reclaim costs associated with using their home phone in connection with volunteering activities. Claims should be backed up by an itemised bill.

7.2 Postage and stationery

7.2.1 Staff

The NSPCC has a national contract for stationery therefore all stationery should be ordered via this supplier.

Only in exceptional circumstances can orders be placed elsewhere and only with prior Line Management written approval, which needs to be attached to your expense claim form.

Where an office has a franking machine, this should be used for postage. Otherwise employees may be reimbursed for stamps if necessary, however they should ensure that they are not purchased in excessive quantities and any unused stamps are appropriately safeguarded on behalf of the organisation.

7.2.2 Volunteers

Volunteers should order stationery through their NSPCC contact via the NSPCC national contract wherever possible. In such instances, an NSPCC staff should order the goods and provide the volunteer. In exceptional circumstances and with the agreement of your NSPCC contact volunteers can reclaim stationery costs using an expense claim form.

If volunteers require stamps they should seek agreement in advance from their NSPCC contact, who may be able to provide them.

7.2.3 Trustees

Trustees may claim for stationery and/or postage incurred on NSPCC business and on production of a receipt; alternatively, the NSPCC can provide Trustees with paper, stationery and stamps.

7.3 Relocation expenses

7.3.1 Relocation expenses

If you are required to relocate in order to live within reasonable commuting distance of your permanent workplace, you may be eligible to reclaim relocation expenses. Please ask your manager / supervisor / coordinator for a copy of the relocation policy. Please note that amounts above £8,000 will lead to a tax charge upon the employee, which will not be borne by the NSPCC.

7.3.2 Redeployment/relocation travel costs

Where employees facing redundancy have been redeployed by the Society, they are entitled to claim any additional travel expenses for a period of 6 months from the date of redeployment. Please refer to the redundancy policy, you can ask your manager / supervisor / coordinator for a copy. This constitutes a taxable benefit. The Society will reimburse the costs through a fixed monthly allowance, based on the calculation of the employees additional monthly travel cost.

The travel allowance will be processed and paid through payroll. The employee has to complete a request, detailing and evidencing monthly additional cost and pass to People Service Centre to process.

7.4 Care of Dependants (Does not apply to employees)

7.4.1 Volunteers

It is not normal practice for the NSPCC to pay for dependant/childcare expenses in the course of volunteering. Where it is necessary for volunteers to incur the cost of caring for dependants during the period of volunteering, the volunteer should discuss this in advance with their NSPCC contact.

While the caring arrangement is a private issue between the volunteer and the carer, NSPCC will contribute towards the actual costs incurred up to a maximum [limit \(Appendix A\)](#).

In each case a receipt must be attached to your [volunteer expense claim form](#), signed by the carer and stating their name, address and amount received.

7.4.2 Trustees

Trustees will be reimbursed for child care costs, or costs for carers for elderly or disabled relatives/partners when undertaking NSPCC business. Costs will be reimbursed **in full** on production of an [acceptable receipt](#).

7.5 Interviewee expenses

As part of the NSPCC recruitment and selection process, reimbursement of travel, subsistence and overnight stay is permitted as long as it complies with the NSPCC expenses policy. Expenses should be reclaimed using the interviewee expense claim form.

It is preferable to use the NSPCC's national contract for travel and accommodation (as outlined above) and staff should take steps to arrange this for interviewees where possible.

Appendix A – Expenses rates and limits as at August 2018

Type of Expense	Information	Mileage Information	Criteria/Additional Comments		Staff	Volunteers	Trustees
					£	£	£
Accommodation	London		All accommodation should be booked through the national contract preferred supplier (with the exception of accommodation for trustees and senior volunteers).	Maximum Allowed	115.00	115.00	115.00
	Metropolitan - Belfast, Birmingham, Bristol, Cardiff, Leeds, Liverpool, Manchester, Newcastle				95.00	95.00	95.00
	Other				85.00	85.00	85.00
Subsistence	Breakfast (staff/volunteers/trustees)		If you are required to stay away overnight or leave home before 7am.	Maximum Allowed	5.00	5.00	5.00
	Meal Allowance (volunteers/trustees)		Claim reimbursement for cost of meals taken during a period of volunteering lasting at least 4 hours and overlapping a normal meal-time.		n/a	5.00	5.00
	Lunch (staff/volunteers/trustees)		If you are required to stay away overnight.		7.00	5.00	5.00
	Evening Meal - Outside London (staff/volunteers/trustees)		If you are required to work away from your permanent workplace later than 9pm or stay away overnight. The NSPCC does not reimburse for the consumption of alcohol, even if this is at an NSPCC event.		20.00	12.00	12.00
	Evening Meal - In London (staff/volunteers/trustees)				20.00	15.00	15.00
Mileage Allowance	Allowance 1 (Formerly Employee Car Ownership Plan)	Less than 5,000 miles	Scheme Closed to New Employees	Rate in £ per Mile	0.281	n/a	n/a
	Allowance 1 (Formerly Employee Car Ownership Plan)	Greater than 5,000			0.147	n/a	n/a
	Allowance 2 (formerly Car Payment)	-	Scheme Closed to New Employees		0.120	n/a	n/a
	Allowance 3 (formerly Essential Car User Allowance)	Less than 10,000 miles	Scheme Closed to New Employees		0.450	n/a	n/a
	Allowance 3 (formerly Essential Car User Allowance)	Greater than 10,000 miles	Scheme Closed to New Employees		0.250	n/a	n/a
	Employee/Volunteer/Trustee not in receipt of Society Car or an allowance	Less than 10,000 miles			0.450	0.450	0.450
	Employee/Volunteers/Trustee not in receipt of Society Car or an allowance	Greater than 10,000 miles			0.250	0.250	0.250
	Additional amount for driver, carrying an NSPCC passenger on a joint business trip				0.05	0.05	0.05
Care of Dependants	Support for volunteers and trustees to contribute towards the cost of care for dependents/childcare when volunteering on behalf of the NSPCC.		NSPCC will contribute towards the actual costs incurred up to the maximum shown. Should be agreed in advance with key contact prior to volunteering.	Cost Day/Dependant	0.00	10.00	May vary
Eye care	Eye test		Maximum allowed within a two year time period	Maximum Allowed	20.00	20.00	n/a
	Corrective lenses		Corrective glasses/lenses only if required specifically for the use of DSE work as verified by the optician.		50.00	50.00	n/a
Taxis	Late night taxis		Must meet the criteria (see section 3.4.3 and 3.4.4)	Maximum Allowed	20.00	May vary	May vary
	Taxis for business purposes		Business journey only - not for ordinary commuting or other private travel		May vary	May vary	May vary

Appendix B – Procedures for claiming expenses

1 How to claim expenses

Staff, volunteers and Trustees should claim their expenses using an expense claim form, submitted to the National Processing Unit.

Claims should be submitted on a timely basis, and within three months of incurring the expenditure. Any expense claims for expenditure over three months old must be approved by the functional director or regional head (Children's Services Development and Delivery only). All claims has to be supported by **acceptable receipts**, this should show the name and address of the supplier, it could be a till receipt, should show the amount clearly, the date, and a description of what it relates to. Where it is not a till receipt or generated by some other system it should be signed by the supplier e.g. by the taxi driver.

Expenses should not be claimed through petty cash, except in a limited number of special cases, as outlined in the [petty cash guidance](#). Petty cash is intended for emergency use only, and the amount of cash held in each office must be kept to an absolute minimum to protect the organisation from the risk of accidental loss or fraud.

The table below indicates the required method for paying/reclaiming common types of expenditure:

Expense type	Purchasing card	Travel/Hotel contract supplier	Proactis (trade suppliers)	Expense claim	Petty Cash (max £20)
Taxis	Not permitted	N/A	Can be booked using existing supplier, book through Proactis.	Send expense claim to NPU	Only to be used by Volunteers and Service users, if unable to pre book with existing supplier
Tube/bus/tram	Not permitted	N/A	N/A	Send expense claim to NPU	Only to be used by Volunteers and Service users, if unable to pre book with existing supplier
Mileage	Not permitted	N/A	N/A	Send expense claim to NPU	Not permitted
Rail & Air	Not permitted	Book through online portal, costs invoiced to NSPCC, no order on Proactis	Not permitted	Only to be used in exceptional circumstances, e.g. unplanned travel	Only to be used by Volunteers and Service users, if unable to pre book with existing supplier
Hotels	Not permitted	Book through online portal, costs invoiced to NSPCC, no order on Proactis	Not permitted	Only to be used in exceptional circumstances, e.g. unplanned travel	Not permitted
Subsistence	Not permitted	N/A, please note evening meals shall be claimed through reimbursed expenses	Not permitted	Send expense claim to NPU	Only Volunteers
Stationary	Not permitted	N/A	Order from Banner catalogue using the punch out tool in Proactis	Only claim as reimbursed expenses if unable to order through Banner	Only Volunteers
Other consumables	Suitable for one off or low value items	N/A	Use approved supplier, raise order on Proactis	Send expense claim to NPU	Not to be used by staff, apart from in an emergency
Postage	Suitable for one off or low value items	N/A	N/A	Send expense claim to NPU	Only Volunteers
Child Welfare and other service user costs	Suitable for one off or low value items	N/A	Frequent suppliers to be set up as suppliers and order through Proactis	Send expense claim to NPU	Only to be used by Volunteers and Service users, if no other alternative
Catering	Suitable for one off or low value items	N/A	Frequent suppliers to be set up as suppliers and order through Proactis	Send expense claim to NPU (only in exceptional circumstances)	Not permitted
Eye test and related staff welfare cost	Not permitted	N/A	N/A	Send expense claim to NPU	Not permitted
Care of dependent	Not permitted	N/A	N/A	Send expense claim to NPU	Not permitted
Relocation expenses	Not permitted	N/A	N/A	Send expense claim to People Directorate	Not permitted
Other goods and services	Suitable for one off or low value items	N/A	Raise purchase order in Proactis	Not permitted	Not permitted

1.1 Expense claim forms

1.1.1 Staff – Completing and submitting your expense claim form

Staff should reclaim their expenses using an expense claim form. This is an Excel form which has been designed to make only the relevant boxes available for completion, which reduces the number of errors and queries arising at the processing stage, and helps to ensure expenses are processed quickly.

For **non-mileage** expenses ensure that at all times you adhere to the NSPCC's policy on expenses, and you have an acceptable receipt as proof of expense. In cases where this is not possible you will need to provide an explanation which should be agreed with your line manager.

Please ensure that you use the correct account code and the cost centre to which the expense relates. If you do not have this information available or you are in doubt please contact the authorised budget holder or your Finance representative.

When undertaking journeys please provide the "from" and "to" location and the reason for your journey. You must give sufficient explanation to prove that the journey is correctly classified as a business journey e.g. who you went to see and why. Giving "meeting" as a reason for the journey does not provide sufficient evidence to HMRC that the journey can be classified as business travel.

For **mileage expenses** incurred ensure that you provide as much information about your journey as possible, including the details of where you were travelling from and to with postcodes, and the reason for your journey. You must use a recognised source ([AA](#) or [RAC](#)) website to calculate your mileage, or clocked mileage. In case of the latter, you should explain any major differential between this and the amount predicted by the website route planners.

In order to ensure you reclaim mileage at the correct rate, use the calculation facility within the expenses form. Enter the mileage you have claimed so far in this tax year, and select any allowances that you may be in receipt of. Then enter the number of miles which you wish to claim for on this occasion. The form will calculate the value of the mileage for this claim.

When driving on NSPCC business you are required to make a self-declaration that you have a valid driving licence, MOT (where applicable) and insurance. Please ensure that this section is completed. Do not drive on NSPCC business if you are unable to fulfil these requirements.

You will need to discuss with your insurance provider to ensure that when you are driving on NSPCC business you have appropriate Business Use cover or similar cover included on your motor insurance policy as advised by your insurance provider. Full instructions for completing the expense claim form are included in the front sheet of the form.

For **late night transport claimed by the NSPCC helpline and Childline helpline staff** it is extremely important that employees ensure they use the relevant codes on the expense claim form. This enables the National Processing Unit to send instructions to the People Directorate to make the relevant tax and national insurance adjustments in the following months' payroll. Failure to use the correct coding could lead to underpayment of tax; any resulting fines or penalties will be levied on the employee.

Line management authorisation

When you have completed the form it will need to be e-mailed to your line manager for approval. Line managers and budget holders are responsible for checking compliance with the expenses policy. This includes reviewing whether journeys claimed for are business journeys, as per the definition and guidance given in the policy ([section 3.1](#)). By approving the claim, you are confirming that the expenses "have been incurred for business purposes and comply with the NSPCC expenses policy".

It is important to note:

- If the line manager is not the budget holder then the expense claim will need to be authorised by the budget holder as well.
- All receipts should be provided; if not then the explanation given must be approved by the line manager.
- No one should authorise their own claim. If the line manager is on leave the claim should be passed to their line manager or the overall budget holder.
- Do not send any unauthorised forms to NPU as they will not be processed and reimbursed prior to authorisation.

Late submissions - If the late submission box is highlighted then your claim should be passed to the functional director (or the Head of Region) for approval. Expenses which have been submitted for authorisation and reimbursement more than 3 months after the expense was incurred will be considered late.

Once you as line manager/budget holder have reviewed the claim please forward the expense claim form by email to the NPU for payment clearly stating approved in the body of the email. Please copy the claimant on the e-mail when submitting to NPU.

Submitting expense claim form for payment including receipts submission

It is preferable to send scanned copies of your receipts to NPU, as this reduces the cost of processing and storage. HMRC now allow records such as receipts to be kept in electronic format and therefore this represents a more cost-effective option for the NSPCC. Where employees have access to scanning facilities these should be used.

Electronic Scanning

- Mark item number on receipts.
- Scan receipts and e-mail them together with the expense claim to your line manager or budget holder for review and approval.
- Line manager/budget holder submits claim (including scanned receipts) to NPUHelpdesk@NSPCC.org.uk with confirmation of claimant's name, period of claim and total amount.
- Where scanned receipts have been sent to NPU this is sufficient documentation; employees should retain hard copy receipts themselves and not send these on separately to NPU.

Manual Process

- Print out 'Receipts' form.
- Attach receipts to 'Receipts' form, clearly marking the item number on the receipt Please ensure that the receipts form is used, as this helps the NPU to match up the receipts and claims.
- E-mail your expense claim to your line manager or budget holder for approval. If line manager or budget holder is not in the same location they have 2 options (a) to authorise expense claim then review receipts at a later date or (b) hold onto expense claim until receipts are received.
- Line manager/budget holder submits claim to NPUHelpdesk@NSPCC.org.uk
- Once the 'Receipts' form and receipts have been reviewed the budget holder or line manager should authorise and then forward to NPU for attachment to expense claim.

1.1.2 Trustees – completing and submitting your expense claim form

Please use the [volunteer expense claim form](#) when submitting an expense claim.

All expenses must be accompanied by a claim form with an acceptable receipt or invoice or other proof as appropriate (e.g. itemised telephone bill, ticket, etc.). The claim form must include details of reason for travel and destination. Other explanatory note(s) should be added to reconcile the receipt with the expenditure incurred and being claimed.

The form and receipts should be sent to your NSPCC contact for payment to be arranged. Trustees are encouraged to submit their claim in a timely fashion after expenditure has been incurred.

1.1.3 Volunteers – completing and submitting your expense claim form

All expenses must be accompanied by a claim form and authorised by your NSPCC contact, followed by the relevant budget holder where this is different. The [volunteer expense claim form](#) should then be submitted to the NPU for payment.

Please ensure that you use the correct account code and the cost centre to which the expense relates. If you do not have this information available or you are in doubt please contact the authorised budget holder or your Finance representative.

For **mileage expenses** incurred ensure that you provide as much information about your journey as possible, including the details of where you were travelling from and to by postcode, and the reason for your journey. You must use a recognised source ([AA](#) or [RAC](#)) website to calculate your mileage, or clocked mileage. In case of the latter, you should explain any major differential between this and the amount predicted by the website route planners.

When driving on NSPCC business you are required to make a self-declaration that you have a valid driving licence, MOT (where applicable) and insurance. Please ensure that this section is completed. Do not drive on NSPCC business if you are unable to fulfil these requirements.

You will need to discuss with your insurance provider to ensure that when you are driving on NSPCC business you have appropriate Business Use cover or similar cover included on your motor insurance policy as advised by your insurance provider.

1.2 Reimbursement process

If all information on the expenses claim has been correctly entered and the form authorised by the appropriate budget holder, the National Processing Unit will commit to processing your expenses by the next available payment run, which will usually be within one week.

1.2.1 Reimbursement to Staff

All staff expenses will be paid into the same account as their salary unless details of an alternative bank account have been provided to the National Processing Unit.

If you wish to have your expenses paid into an alternative bank account please e-mail the NPU Helpdesk: NPUHelpdesk@NSPCC.org.uk and they will amend your records accordingly.

1.2.2 Reimbursement to volunteers, Trustees and others working on NSPCC business

If bank account details have been provided to the NPU, expenses will be paid directly into your bank account, otherwise payment of expenses will be via a cheque and posted out to you. Payment of expenses via cheque can be costly to the NSPCC and we would therefore encourage all those regularly claiming reimbursement of expenses to contact the NPU Helpdesk NPUHelpdesk@NSPCC.org.uk and provide bank account details.

1.2.3 Electronic remittance advice

When payment of expenses is made directly into a bank account an electronic remittance advice will be e-mailed to staff NSPCC e-mail addresses or in the case of volunteers, Trustees and other staff/volunteers working on NSPCC business, an e-mail address supplied to the NPU.

If an e-mail address is not supplied then the remittance advice will be posted to the address supplied on the claim. Again, this can be costly for the NSPCC, and volunteers and Trustees are encouraged to supply an email address to NPU NPUHelpdesk@NSPCC.org.uk where possible.

1.3 Petty cash

Petty cash should not be used to reimburse staff expenses. On occasion, employees may be required to pay for something in an emergency that they would ordinarily expect the NSPCC to pay for directly. Where possible this should still be reclaimed through expenses, however if there is a valid requirement for immediate reimbursement amounts up to £20 may be reclaimed through petty cash, though such cases should be few and far between.

In order to claim expenses through petty cash you should complete a petty cash voucher, ensuring that you have adequately described the nature of the expenses incurred, and then attach your receipt and pass to the relevant budget holder for authorisation before claiming reimbursement from the local petty cash officer. Expenses will only be reimbursed which comply with the expenses policy.

Volunteers may be reimbursed through petty cash for amounts under £20. They should complete a petty cash voucher, attach the receipts and get the form signed by their NSPCC contact before claiming reimbursement from the local petty cash officer. Where volunteers are incurring a high volume and value of expenses, it is preferable for these to be reclaimed regularly using the expenses form, rather than petty cash, and NSPCC representatives should encourage this. If you need a petty cash voucher, please let your manager / supervisor / coordinator know.

Please note: claims for mileage **cannot** be reimbursed using petty cash in any circumstances.

In some instances it may be appropriate to reimburse service users for their travel costs (where this has been agreed through the local service). Where possible, travel should be booked directly by the NSPCC through an approved supplier, however petty cash may be used to reimburse them if necessary. The £20 limit does not apply to service users, however where high value expenses are regularly incurred NSPCC staff should discuss the most appropriate method of reimbursing these with their finance representative, as reimbursement through petty cash is undesirable.

1.4 Claiming relocation expenses

Relocation expenses cannot be claimed using an expense claim form, as there is a separate process governing the approval, sign off and monitoring of these types of costs. If you would like a copy of the Relocation Policy to know how to claim, please let your manager / supervisor / coordinator know.

Redeployment related travel expenses should be claimed through People Directorate and will be paid as a fixed monthly allowance reimbursed through payroll. The travel allowance is taxable and it will be grossed up with tax and national insurance and will be included on employee's payslip as taxable income.

1.5 Claiming reimbursement for eye tests

The NSPCC will pay for certain costs relating to eye tests. The following process should be followed in order to claim expenses relating to this:

- The user requests time to visit ophthalmic optician for an eye test.
- Line Manager completes and issues an eye test letter and form to the user.
- The user takes the completed letter & form to appointment with optician or medical practitioner.

- After carrying out test the optician will complete the form and return it to the user.
- The user is required to pay all expenses directly to the optician and claim reimbursement from the NSPCC (through their line manager) within the limits stated in [Appendix A](#).
- To claim reimbursement, the user must complete an [expense claim form](#). In both cases, a photocopy of the Opticians' Report Form will be required as supporting evidence.

1.6 Claiming for interviewee expenses

In some instances it may be appropriate to reimburse interviewees for their expenses. They should complete a [volunteer expenses claim form](#) with the assistance of the recruiting manager, who should then sign off the form, and send it with the receipts to the NPU for payment. Where possible please email forms with scanned receipts, rather than posting them.

Appendix C – Definitions

1 Definition of relevant parties

The policy applies to all employees, volunteers, trustees, consultants/agency staff, interviewees and all those working on NSPCC business.

1.1 Employees

Individuals employed by the Society are required to adhere to the NSPCC expenses rules. Employees will be reimbursed through the submission of an expense claim form.

1.2 Volunteers

Volunteers should not be financially disadvantaged as a result of their involvement with the NSPCC and they are therefore entitled to claim reimbursement of out-of-pocket expenses incurred on the NSPCC's behalf. Volunteers will be reimbursed through the submission of an expense claim form.

1.3 Trustees

The NSPCC will reimburse trustees for out-of-pocket expenses when they are undertaking any of the following activities:

- attendance at Board of Trustee or Committee meetings;
- attendance at any other meeting, function or event on NSPCC business;
- attendance at organised training activities (in-house or external) and conferences.

1.4 Agency staff

Expenses incurred by agency staff should be reimbursed via the agency through payment of an agency invoice and not as part of the NSPCC's internal expense claim process. Expenses should be agreed upfront with the hiring manager. Proof of expense should be made available to the hiring manager before payment is made.

1.5 Externally seconded staff

NSPCC employees seconded into external organisations will remain NSPCC employees during the period of their secondment and will therefore be required to abide by the NSPCC's policies and procedures for the duration of the secondment. Secondees coming into the NSPCC from external organisations will remain employees of their home organisation and will remain subject to their home organisation's policies and procedures. Expenses should be reclaimed from their home organisation, and not the NSPCC.

Where the secondment will result in additional home to office travelling expenses, it will normally be the responsibility of the secondee to meet these additional expenses unless such expenses are being reimbursed by the host organisation and this has been clearly outlined within the agreement made between the home and host organisations.

There may be special circumstances associated with internal secondments which warrant the payment of additional home to office travel expenses. Such cases should be referred to People Directorate for guidance.

If you would like to know more about the Secondment Policy, please let your manager / supervisor / coordinator know.

1.6 Self-employed individuals and contractors

Requests for reimbursement of expenses to self-employed individuals or contractors should be included on their invoices. Any such expenses should be agreed with the hiring manager in advance of the contract starting and acceptable receipts should be provided along with the invoice. The hiring manager should consider whether the payment of expenses is necessary (for example, in cases where a day rate has been agreed which may nominally cover the cost of fulfilling the contract) and avoid incurring these types of costs where possible.

1.7 Interns

Unsalaries students or recent graduates undergoing supervised practical training are entitled to reimbursement of expenses via the expense claim form and under the rules applicable to volunteers.

1.8 Interviewees

Those attending an NSPCC interview are entitled to travel and subsistence expenses and overnight accommodation and should complete an interview expense claim form for reimbursement

2 Definition of Business Travel

In order to comply with HMRC tax rules employees can only claim for journeys where:

- The employee is obliged to make a journey other than their ordinary commuting journey, to perform their NSPCC duties (not private travel);
- The journey is a **substantial change** (see below) in route or method compared to the ordinary commuting journey i.e. from the employee's home to their **permanent place(s) of work** (see below); and
- They incur more cost than normal.

Employees can claim for their **whole journey** provided it complies with all of the points above. Please note, if travelling to multiple destinations each journey between the different destinations has to qualify with the above criteria, see example 3 below. Also, please note that the following are not considered to be business travel, and therefore cannot be reimbursed because a taxable benefit will arise:

- Travel for an emergency call-out that is still the normal commuting journey

- The notional cost of a business journey which is already covered by a season ticket purchased for normal commuting or personal travel.

Explanation of terms:

- **Ordinary commuting:** Any travel between a permanent workplace and home, or any other place which is not a workplace e.g. a place visited for non-work reasons or to perform the duties of another job for a different employer.
- **Substantial change:** A substantial change in route or method is considered to be a journey which extends the normal commute by more than 10 miles in the same direction, or where the change in destination necessitates a form of transport which is significantly more expensive than the normal method e.g. if the employee can normally travel by bus, but the changed location can only be reached by taxi. This is a common sense rule which aims to deny relief where the journey undertaken is broadly the same journey as the normal commute.
- **Permanent workplace:** This is defined as a place which an employee attends **regularly** for the performance of the duties of employment.

Attendance is considered to be regular if it is frequent, follows a pattern or is the place an employee attends (or usually attends) for all (or almost all) of the period for which he or she holds (or is likely to hold) that employment. Even if the employee attends the workplace only on one or two days a week, if it is on a regular basis the workplace may still be a permanent workplace.

It is possible for an employee to have more than one permanent workplace at the same time, for example if they are based 2 days a week in one location and 3 days a week in another. If people can expect to contact the employee at the second workplace and/or if they have a desk/office and support services in that workplace which they regularly use, HMRC may consider this an indication that the workplace is permanent.

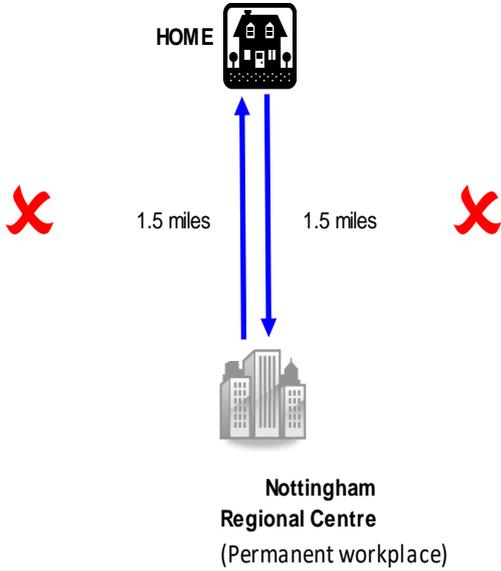
- **Temporary workplace:** This is defined as a place which an employee attends to perform a task of **limited duration** or for a **temporary purpose**.

However, if the employee spends (or expects to spend) more than 40% of their time there, over a period that lasts (or is expected to last) for more than 24 months then the workplace will be a permanent workplace. Detailed explanation can be found on HMRC's website. The definition of permanent and temporary workplaces can be complex. The information given above is for guidance purposes only.

Below are a few examples of which journeys may be claimed as business journeys.

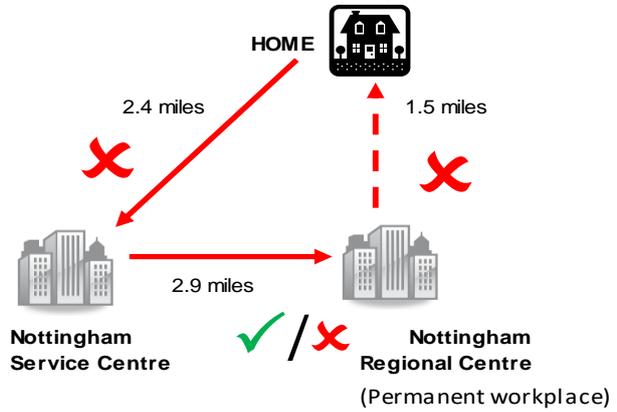
Worked example of which journeys may be claimed as business journeys:

1. Journey from home to permanent workplace and back again



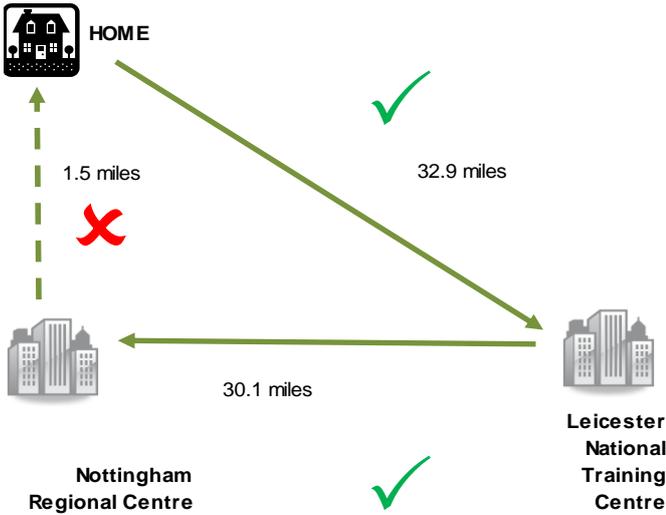
Not claimable as this is the ordinary commuting journey, not business travel.

2. From home to temporary workplace, on to permanent workplace and home again, where the journey is not a significant change from the normal commute (does not extend the journey by more than 10 miles)



Not claimable because the journey is broadly the same as the ordinary commuting journey. Cannot turn a normal commuting journey into a business journey by varying the location slightly or going via a temporary workplace. However if it was necessary for business purposes to attend both workplaces, the journey between the two workplaces could be claimed even though the journey from and to home could not.

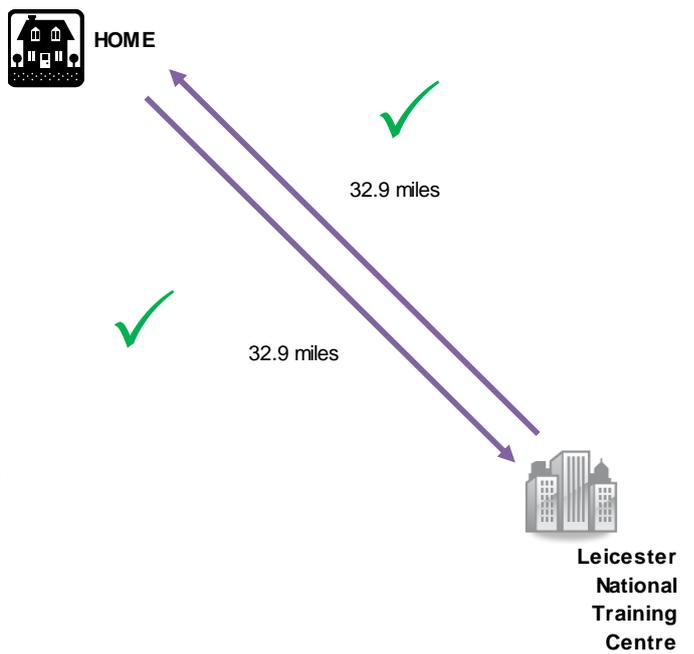
3. From home to temporary workplace (where the journey is at least 10 miles longer than the normal commute) then on to the permanent workplace (and home again)



(Permanent workplace)

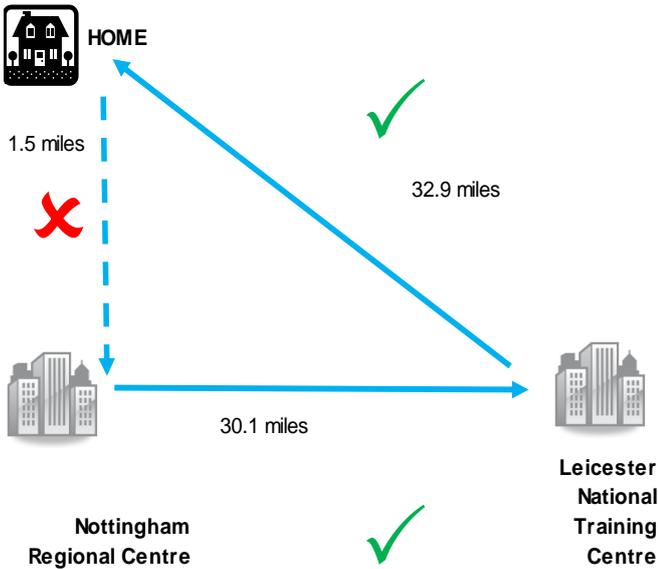
Journey from home to temporary workplace and from temporary workplace to permanent workplace is claimable as the journey is substantially different from the normal commuting journey. Journey from permanent workplace to home is normal commuting journey so not claimable.

4. Journey from home to temporary workplace and back again (where the journey is at least 10 miles longer than the normal commute)



Whole journey is claimable as the journey is substantially different from the normal commuting journey

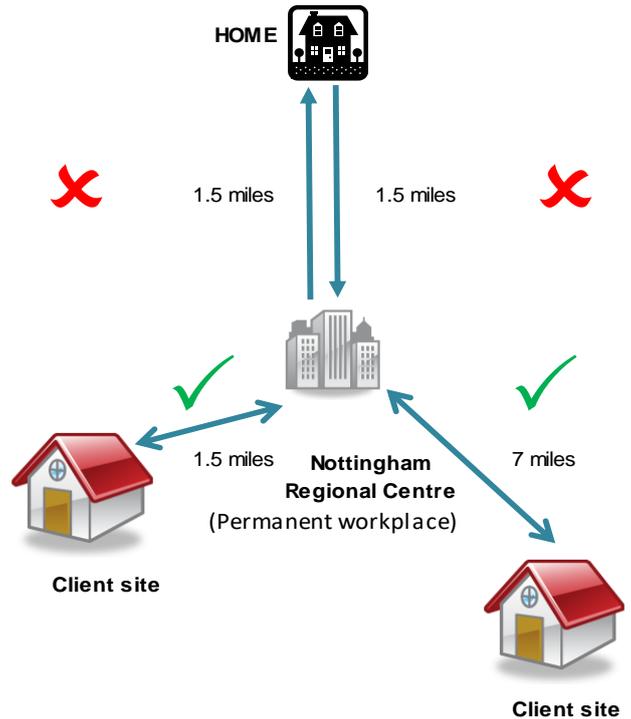
5. From home to permanent workplace, on to temporary workplace and back home (where the journey is at least 10 miles longer than the normal commute)



(Permanent workplace)

Part of the journey between the permanent and temporary workplace and back home is claimable; however the journey from home to the permanent workplace is not claimable.

6. From home to permanent workplace, undertake client visits during the day, then return home



Journeys to and from client sites are claimable business journeys because costs are incurred in carrying out the duties of employment. Journeys from home to the permanent workplace and back again are commuting and are therefore not claimable.

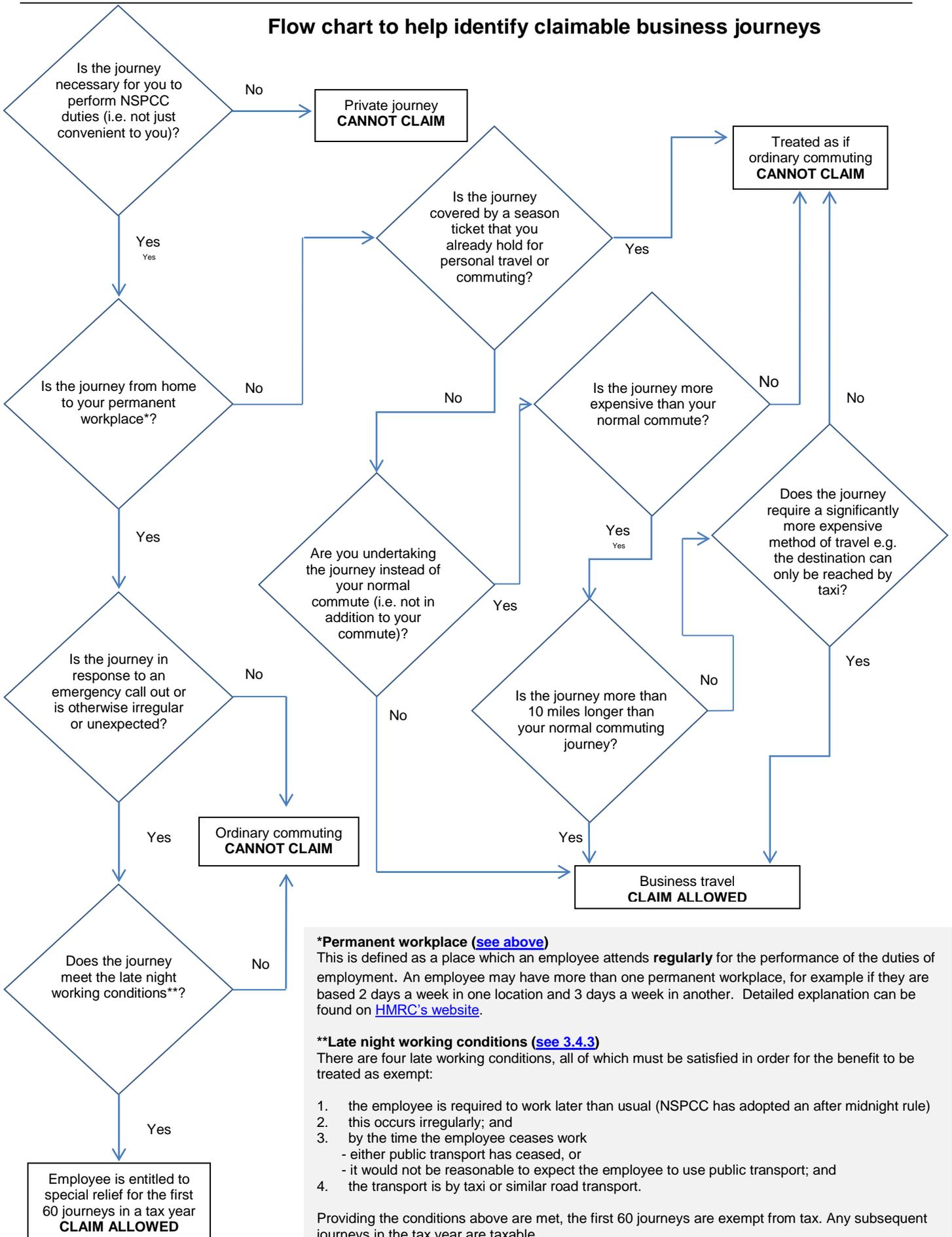
Note:

In order for a journey to be a claimable business journey, attendance at a temporary workplace has to be necessary in the sense that it is dictated by the requirements of the duties of the employment and not in any way by the personal convenience of an employee.

For example, if an employee were to work from a temporary workplace in order to visit a sick relative in hospital nearby, and there is no valid business reason for them to work from a temporary workplace, then the journey will no longer be classified as a business journey and will not be claimable.

When claiming for business travel employees must ensure that they give a detailed explanation of their business journey on the expense claim form, such as who they went to see and why. It is not enough simply to give the start and end point of the journey, or to give the reason for journey as “meeting”, since this does not provide sufficient evidence to satisfy HMRC that the journey was for business purposes.

Flow chart to help identify claimable business journeys



***Permanent workplace (see above)**

This is defined as a place which an employee attends **regularly** for the performance of the duties of employment. An employee may have more than one permanent workplace, for example if they are based 2 days a week in one location and 3 days a week in another. Detailed explanation can be found on [HMRC's website](#).

****Late night working conditions (see 3.4.3)**

There are four late working conditions, all of which must be satisfied in order for the benefit to be treated as exempt:

1. the employee is required to work later than usual (NSPCC has adopted an after midnight rule)
2. this occurs irregularly; and
3. by the time the employee ceases work
 - either public transport has ceased, or
 - it would not be reasonable to expect the employee to use public transport; and
4. the transport is by taxi or similar road transport.

Providing the conditions above are met, the first 60 journeys are exempt from tax. Any subsequent journeys in the tax year are taxable.

3 Definition of the late night working conditions

There are four late working conditions; all must be satisfied in order for the benefit to be treated as exempt:

1. the employee is required to work later than usual (NSPCC has adopted an after midnight rule)
2. this occurs irregularly; and
3. by the time the employee ceases work
 - either public transport has ceased, or
 - it would not be reasonable to expect the employee to use public transport; and
4. the transport is by taxi or similar road transport.

60 journeys per year

Providing the late night working conditions are met employees can claim for the first 60 taxi journeys home in a tax year (April – March) via an expense claim form to the NPU. Any subsequent journeys become a taxable benefit and will not be reimbursed by the NSPCC.

Irregular usage

The late night working condition of irregularity means that those staff who regularly work a late night shift as part of the duties of their role (e.g. when working on the helplines), do not meet the criteria for tax exemption. A special provision is in place for those staff affected by this rule, where the NSPCC will reimburse the travel and carry the additional tax cost on behalf of staff.