

Community Pharmacy North East Central- Expenses policy

1. Introduction

- 1.1 This policy is designed to ensure that LPC Members and designated persons appointed to represent the LPC are not penalised financially and do not lose employment income, when undertaking LPC activities.
- 1.2 LPCs and LPC members are subject to tax legislation and HMRC guidance, in particular, the Income Tax (Earnings and Pensions) Act 2003. LPC members' daily allowance claims must be paid to the LPC member's employer, or the contractor that the LPC member represents, **in accordance with HMRC rules for those in professional practice** <https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim01125> .
- 1.3 Any breach of this policy will be referred to the LPC for consideration.

2. Chargeable occasions.

- 2.1 Chargeable occasions covered are:
 - a) The underlying principle is that expenses are payable for occasions where LPC Members are working on behalf of LPC and have been requested to do so by the Chair or Chief Officer.
 - b) Claims are payable for the following events (face-to-face or virtual):
 - i. LPC and LPC subcommittee meetings
 - ii. LPC Conference
 - iii. Regional LPC meetings, whether organised by CPE or established regional groups
 - iv. Other Groups/meetings deemed appropriate e.g. Prescribing Sub-group, Patient Groups etc
 - c) Claims for other meetings must be authorised in advance by the Chair or Chief Officer.
- 2.2 Members' requests to attend training/conferences on behalf of the LPC, or the need for accommodation while on LPC business must be approved in advance by the Chair or Chief Officer. The approval must be reported back to the next committee meeting to be included in the minutes of the meeting.

3. Submission of claims

- 3.1 Members are expected to:
 - a) Prior to submitting any claims, LPC members and designated persons appointed to represent the LPC must provide the necessary details of their employer or contractor, or relevant details, as appropriate, for claims to be paid.
 - b) Submit claims as soon as possible, within three months of the expenditure unless otherwise agreed with the Chair or Chief Officer.
 - c) Provide original invoices, receipts or itemised bills, to support all expense claims or if scanned and submitted electronically, **original receipts should be retained** and the LPC reserves the right to inspect them.
 - d) If the expenses are paid by another person, for example, the employee's company, they may not be claimed by the individual.
 - e) Submit claims on the attached form in a manner that is clear, understandable and auditable and in a format that is acceptable to the Treasurer.
 - f) The LPC reserves the right not to pay claims submitted outside these submission guidelines, or outside the terms of the policy.

3.2 Authorisation/ limits:

- a) Once the expense claim form is complete, the claimant must email the claims form to the treasurer (paper copies are also acceptable). Items of expenditure (other than LPC attendances and other sub groups mentioned in 2.1) must be approved in advance.

3.3 Payment process:

- a) Claims will be paid by BACS.

✉ greg.burke@nhs.net

☎ 07795 805956

📍 43 Brancepeth View, Brandon, Durham DH7 8TT

🌐 Sunderland.communitypharmacy.org.uk; communitypharmacycountydurham.co.uk

- b) Claims will normally be processed for payment within 30 days.
- c) Expense claims (genuine expenses incurred by the individual) may be paid direct to the individual LPC member and not through PAYE.
- d) Claims for meeting attendances must be paid via the members company to ensure the relevant tax and NI is paid.

4. Rates

4.1 Current rates for face to face / virtual meetings set at:

- a) Daily allowance = £350 (£175 for half day).
- b) Hourly rate of £35 per hour
- c) The daily allowance is reviewed annually by the LPC in light of prevailing locum rates.

4.2 Travel/ Transport:

- a) The current rate of mileage is £0.45/mile for the first 10,000 miles and £0.25 per mile thereafter irrespective of engine size. The mileage rate is determined by HMRC.
- b) Only reasonable mileage claims are paid, for example, within the LPC area or within the immediate area around the LPC area; subject to the discretion of the Chair or Chief Officer.
- c) Any other travel should be by the most cost-efficient means, for example, second-class advance rail fares; only in exceptional cases will open fares be considered reasonable expenses.

4.3 Parking and Tolls

- a) The LPC will reimburse parking and toll costs for business travel away from home and Committee members' normal place of work when supported by a receipt/ticket. The LPC will not pay any type of parking penalty notice or similar penalty.

4.4 Accommodation:

- a) 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 (and the LPC area) to make a return journey unreasonable.
- b) Accommodation must be approved in advance by the Chair or Chief Officer..
- c) If commitments require evening travel and/or accommodation, then a meal/breakfast/soft drinks may be claimed if required. Alcohol expenses will not be reimbursed. Authorisation must be given by the Chair or Chief Officer in advance.
- d) All relevant receipts must be submitted with the expenses claim

4.5 Business Calls:

- a) The cost of calls you make 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:

- a) Other legitimate claims will be considered by the Chair or Chief Officer..
- b) This policy does **not** apply to LPC staff (including Chief Officers). Refer to the LPC staff handbook for employees.
- c) This policy does not apply to LPC members where their time spent on LPC activities is more than 'insubstantial' compared to carrying on their professional practice.

5. Disclosure:

- a) Members expenses may be made available to contractors or disclosed in accordance with legal requirements, for example, in the LPC Annual Report.

6. Contact details of treasurer

- a) Lee Middleton lee.middleton@nhs.net M: 07968 357216

Date approved – 4 July 2024

Review date – July 2025