BBC Children in Need Expense Policy

Contents

1. Introduction & Purpose

The BBC Expenses Policy provides guidance on expenditure you may incur which are essential to carrying out your duties for the BBC. The BBC Expense policy has been adopted by BBC Children in Need but this Charity specific Expense Policy addresses any additional requirements for the Charity and provides extra clarity where required.

The overriding principle of this policy is that the Charity's resources are put to best use, in a fair, reasonable and proportionate way and you are reimbursed for out of pocket expenditure incurred during the course of your duties.

2. Scope

Unless specifically stated, the principles within this policy apply to all employed individuals, volunteers and Trustees who are all expected to follow it.

The Charity will reimburse you for legitimate expenses incurred in the course of your duties, in line with this policy and the limits set out within it.

Failure to comply with this policy may be treated as a disciplinary matter.

3. Roles & Responsibilities

It is the responsibility of the Authorising Manager to ensure any submitted expense is within policy before authorising. Authorising Managers have no authority to vary this policy.

Where rail, accommodation, taxi or associated costs are booked via BBC Travel and Delivery, these are recharged to the Charity by the BBC and there is no retrospective authorisation internally, but all staff must continue to adhere to this policy when committing to such spend booked via this route. Audits will be performed to identify any out of policy spend.

4. How to Claim Out of Pocket Expenses

5.1 Timelines and process for submission

Expenses should be submitted as soon as possible after they have been incurred and always within three months. For low value costs it is preferable for them to be consolidated with other expenditure into a single claim rather than to have multiple small claims.

Any expenses submitted over three months old have to be approved by the Chief Operating Officer in addition to the authorising manager.

Claims must be made using FocalPoint, which is designed to capture all the relevant information to enable your claim to be processed without delay.

The claim is automatically sent to your manager who checks (see below for further details) and authorises if appropriate to do so. Once authorised, providing the claim is in line with policy, payment will be made within 20 working days.

5.2 Receipts

Itemised receipts should be scanned, uploaded and attached to the correct expense item for the correct date, in each claim on the FocalPoint system.

- All claims must be supported by an original itemised receipt

- Where available in the UK, VAT receipts must be submitted
- Credit card statements/slips are not accepted as evidence of business expenditure

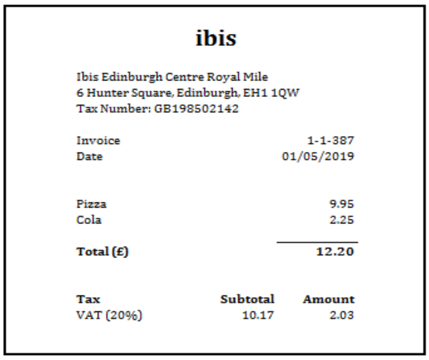
A VAT receipt must include the name and address of the retailer

- ✓ the retailer's VAT registration number*
- ✓ date of purchase
- ✓ details of what goods or services have been purchased
- ✓ the VAT inclusive value of those goods or services in sterling

**A VAT registration number consists of nine digits and is set out in the following format: 123*

Expense Type	**Acceptable Paper Trail for Compliance**
Mileage	None required
Uber	Receipt from email
Food	VAT receipt
Underground travel in London	Statement from Contactless or Oyster account
Public Transport	VAT receipt or statement from Contactless account
Parking	Receipted parking ticket

This is a VAT receipt



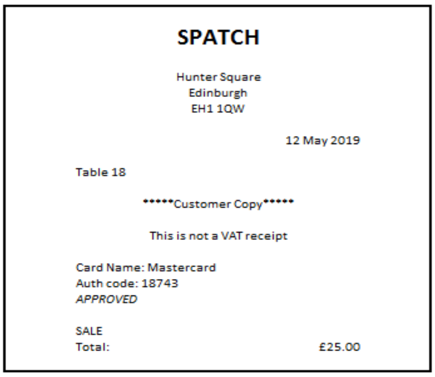
ibis

Ibis Edinburgh Centre Royal Mile
6 Hunter Square, Edinburgh, EH1 1QW
Tax Number: GB198502142

Invoice	1-1-387
Date	01/05/2019
Pizza	9.95
Cola	2.25
Total (£)	**12.20**

Tax	**Subtotal**	**Amount**
VAT (20%)	10.17	2.03

This is a card receipt, not a VAT receipt



SPATCH

Hunter Square
Edinburgh
EH1 1QW

12 May 2019

Table 18

*****Customer Copy*****

This is not a VAT receipt

Card Name: Mastercard
Auth code: 18743
APPROVED

SALE
Total: £25.00

5.3
Authorisation of expenses

Your expense claim will be submitted for authorisation to your Authorising Manager who is familiar with your work schedule. If your Authorising Manager attended a specific event being claimed for, their manager must authorise the expense. Authorisers must check receipts, ensure that the claim complies with this policy, and reject claims that do not.

The Authorising Manager must check

- ✓ The cost is within the limits of the policy
- ✓ The cost was appropriately incurred and necessary
- ✓ The claim relates to expenses no older than three months
- ✓ VAT receipts are attached to evidence the cost
- ✓ The cost has been coded to the correct and appropriate budget

If approving a claim relating to an event the claimant's Authorising Manager also attended, they are to attach evidence of approval from their own Authorising Manager

5.4 Help with expenses

If you are a new starter you will be asked to provide your bank details to the Finance Team and on receipt of this a member of staff will set you up with access to Focalpoint. Your log in details along with written guidance to help with your first expense claim will be sent to you via email. The guidance can also be found here. If you have any further queries, you should contact your Authorising Manager in the first instance, otherwise contact the Finance Coordinator at CIN.Finance@bbc.co.uk.

5. Travel

The BBC's Sustainability Priorities commits us to think about thoughtful travel using responsible travel policies.

Despite travel being a significant cost for Children in Need, connecting with colleagues and others across the UK is an important part of being an effective Charity and the many benefits of face to face interaction need to also be considered. Thoughtful travel, where individuals balance all factors involved in travelling to fulfil the demands of their role, is encouraged. This means considering the beneficial or negative impact on wellbeing, the cost to the charity, the time it takes to travel and carbon efficiency. Individuals also have the agency to challenge unnecessary or unthoughtful travel. Tools such as Zoom and Teams are convenient alternatives to face-to-face, 'in person', meetings however it is recognised these are not always appropriate.

Where travel is legitimately required, the most 'carbon efficient' way should be used wherever possible, with rail being the preferred mode of travel. All travel bookings should be made through BBC Travel and Delivery. If the booking is no longer required a refund should be requested.

You can find the Charge Codes here.

6.1 Travel by Rail

All rail travel should be booked through BBC Travel and Delivery, including Eurostar travel arrangements.

First class travel is not permitted, even if cheaper.

Where legitimate travel is required, all travel should be booked as far in advance as possible to secure the best prices. Significant savings can be obtained by specifying outward and/or return journeys at time of booking. Organising meetings to start later in the day to ensure that people can get to the relevant office in due time, and for cheaper travel, should be considered as a matter of course. It is not considered best practice to cancel and rebook journeys the same day of travel.

The cost of Railcards cannot be claimed unless it can be evidenced that future savings will recoup the cost. Where someone already has a Railcard they can be used against the purchase of a ticket. The Charity will only reimburse the cost of the reduced price ticket.

6.2 Travel by Air

All air travel should be booked through BBC Travel and Delivery. The following principles apply:

- As far as possible, air travel should be the lowest priced ticket on that route in economy class regardless of airline.

- If a flight is longer than six hours and you are scheduled to work immediately on arrival, premium economy may be booked.
- If the flight is over eight hours and you are scheduled to work immediately on arrival, business class may be booked.
- All upgrades require pre-approval in writing from the Chief Operating Officer before being booked.
- First class travel should not be booked under any circumstances.

Use of upgraded tickets is monitored.

Group bookings of 10 or more travellers should be made directly with the preferred suppliers for Group Travel and always in advance.

6.3 Transporting Equipment by air

N/A – refer to BBC Expenses Policy.

6.4 Personal travel and incentives

Personal travel as part of a business trip is not allowed unless it is within the original cost of the trip to the Charity. Travel costs of your spouse or partner are not met.

6.5 Travel between BBC bases

If the business requires you to temporarily visit a BBC location that is not your normal base you can claim any **incremental** travel costs incurred, for example:

If you travel direct from your home to the temporary base you may claim for the full journey, if this journey is not similar to your normal commute.

If you travel direct from your normal 'base' to the temporary base, then only the cost of the journey from the office can be claimed.

Public transport should be used wherever possible. All claims for journeys must be made retrospectively and include evidence of travel (e.g. a receipt or a download of the journey & cost details from your registered travel account).

6.6 Use of Oyster Cards in London or other public transport 'prepaid' cards

The Charity will not reimburse the cost of 'topping up' Oyster cards in London, or for the equivalent in other areas, the Charity will only reimburse for actual journeys made.

In London, debit cards can also be used and the cost is capped in the same way as the cost of journeys are capped when using Oyster. Additionally, a contactless debit card doesn't have to be topped up which is more convenient. Debit card spend can be tracked by creating a TFL account which means that the statements that can be pulled off your account is sufficient evidence to attach to your expense claims.

6.7 Taxis (including Minicabs, Black cabs and taxis booked via apps such as Uber)

Taxis can only be used for business purposes if it can be demonstrated that this is the most cost effective means of transport in which case they should be booked through BBC Travel and Delivery. Before making any bookings, a Passenger Declaration must be completed. This is required to help identify whether journeys are for Work to Work purposes, or for journeys between Home and Work.

Travel by taxi is not appropriate for journeys over 40 miles for Work to Work journeys, and the cost of any journeys booked through BBC Travel and Delivery greater than 40 miles will result in the cost over 40 miles being deducted from salary.

Where there is a business reason (most cost and time efficient mode of travel) any deduction from salary can be reclaimed by attaching the cost of the incurred excess fare from the booking confirmation, which is emailed to the booker. If this is a regular occurrence you should refer to the passenger declaration pages on Gateway for exemption requests for each journey.

Taxis should not be booked or claimed for in London Zones 1-3. Exceptions to this are where there is an overriding need, for example, urgent news deployment, moving heavy equipment or medical need. Zones 1 – 3 are defined by the London Underground and National Rail Service map.

Taxi bookings should not exceed £100 including all booking fees, journey costs, waiting time, and miscellaneous costs, unless this is the most cost effective means of transport.

6.8 Journeys between home and work

Journeys between home and normal place of work are not allowed, with the exception of late night or early morning working (LNEMT see Section 3). Any taxi booked between work and home outside of the LNEMT hours will be deducted in full from your salary.

You may pass your normal base of work on the way to or from a temporary base. Where you do not stop at your normal base, or if you do stop at your normal base and this is incidental to the business journey, the entire journey is business travel, and therefore the total cost can be met, if this journey is not similar to your normal commute. To clarify, if you can demonstrate that your journey from home to a temporary base (or vice versa) incurs excess travel costs, the excess costs will be reimbursed.

6. Late Night Early Morning Transport (LNEMT)

This section applies to all employees and workers.

7.1 LNEMT Taxis

All LNEMT must be booked through BBC Travel and Delivery and declared as home to work or work to home, as appropriate. LNEMT is applicable where an individual's working day starts or finishes before 6:30am (early morning) or after 22:45pm (late night).

You should make use of public transport or your usual means of commuting in the first instance where this is a suitable and safe alternative, as determined by you the claimant, to complete all, or the maximum possible, length of your commute. You can book a taxi through BBC Travel and Delivery or the One Transport app, for any part of your commute for which a mode of public transport is not available. You must complete a passenger declaration form to be eligible to book home to work/work to home transport.

Travel by taxi is not appropriate for journeys over 40 miles for Work to Work journeys, and the cost of any journeys booked through BBC Travel and Delivery greater than 40 miles will result in the cost over 40 miles being deducted from salary.

There is a tax liability for provision of transport from home to work; the Charity will meet this provided the booking was with BBC Travel and Delivery. If the booking is made through other means, then the cost will be reported as a taxable benefit.

7.2 LNEMT Mileage

With the prior approval of your Authorising Manager, mileage costs can be reclaimed at the HMRC mileage rates (see Section 4) as an alternative to taking a taxi under the LNEMT provisions. You must be able to demonstrate that the car is not your normal method of travel to work (HMRC requirement).

If the journey includes the Congestion Charge or Emissions Surcharge (T-Charge), Clear Air Zone Charge or Ultra Low Emission Zone charge, you can reclaim the cost.

7.3 Accommodation in lieu of LNEMT

In strictly exceptional circumstances and with pre-approval in writing from the Chief Operating Officer, overnight accommodation within 10 miles of normal base can be booked in lieu of LNEMT.

7. Driving (including mileage rates and hire cars)

It is your responsibility to ensure that you comply with the Motor Vehicle Policy before driving a private vehicle on Charity business. A driver declaration form is required if driving on Charity business, regardless of whether this is driving a personal vehicle, BBC issued car, camera vehicle, or hire car.

8.1 Mileage rates

When travelling on Charity business, public transport should normally be used. If public transport is available but not being used, any mileage should be claimed at the ‘Public Transport Rate’ of 30p per mile unless you can demonstrate that public transport is not as efficient.

If public transport is not available or is not as efficient, the Authorising Manager can approve the 45p rate.

If more than 10,000 miles have been claimed during the year, the rate which can be claimed back reduces to 30p per mile over and above 10,000 miles. This has been calculated to cover the cost of petrol, wear and tear on the vehicle and other running costs.

The following examples illustrate the amount which can be claimed:

Example 1: Travelling to projects

- Scenario: You are required to travel to project sites in various locations
- Mileage rate: 45p
- Reasoning: Travel is required as part of your role and due to the location of visits suitable public transport is not as efficient as driving

Example 2: Travelling to meetings

- Scenario: You have to attend a meeting in the city centre. You decide to travel by car, even though public transport is available.
- Mileage rate: 30p
- Reasoning: If public transport is a reasonable and a more efficient alternative, then it should be used. In this instance, you have chosen to go by car because you prefer it, not because it is necessary.

8.2 Driving a BBC issue car

N/A – refer to BBC Expenses Policy.

8.3 Camera Vehicles

N/A – refer to BBC Expenses Policy.

8.4 Driving a hire car

All bookings must be made through BBC Travel and Delivery.

Vehicles should only be rented for business purposes where it is the most cost effective and practical option and with a low emission e.g. A or B group. Hire cars can only be driven by BBC employees or contracted freelancers who have completed (and had authorised) a driver declaration form.

Vehicle hire is not available if you have a BBC issue car (unless it is off the road due to an accident) or receive car allowance or pension in lieu of a car.

Where a fuel card is used please see the Motor Vehicle Policy driving guidelines.

Vehicles should be returned with a full tank, as hire companies charge inflated rates for refuelling. The cost of fuel used on Charity business can be reimbursed by submitting an appropriate receipt together with details of business use.

BBC insurance only covers Charity business use by an authorised driver, personal use is not covered. BBC provides third party insurance and collision damage waiver in respect of vehicles registered in the UK and Ireland. Outside of the UK and Ireland, insurance cover is provided by the car rental supplier and will be subject to local terms and conditions. Personal accident and emergency medical insurance is not included.

See BBC Travel and Delivery for details of cover provided by the BBC.

8.5 Miscellaneous Driving Expenses

You can claim reasonable car parking costs while carrying out Charity business away from your normal place of work. The claim will be capped at £10 if public transport is an option.

Necessary road and bridge toll costs will be met, including the congestion charge and low and ultra-low emissions zones in the clear air zone charge where there is a genuine business need to incur it. No tolls or congestion charges can be claimed for travel between home and normal place of work except as detailed in Section 3.2 LNEMT Mileage.

Any driving related fines or congestion charge fines should be dealt with promptly, and if not appealed, paid immediately by the driver.

Some offences will be reported to the BBC's fleet management or hire-vehicle Company in the first instance. In this case you will be notified by the BBC and given details regarding payment or right to appeal. You must respond within 48 hours to the BBC.

If you have not paid or appealed within the 48 hour period, the Charity reserves the right to deduct from your salary all costs incurred as a result of a fine, e.g. including any administration fees. This deduction will usually be made between 4-8 weeks after notification.

In exceptional cases an Authorising Manager may agree to reimburse a fine incurred as a result of an emergency.

For further information about fines please see Section 2 of the Motor Vehicle Policy.

8. UK Accommodation Expenses

9.1 Overnight Accommodation

If you are required to stay away on business from your home base overnight, the Charity will pay for a standard double room with bathroom facilities.

All hotel bookings must be made using BBC Travel and Delivery. This is because:

- preferential rates are obtained through the BBC which reduces cost
- it reduces out of pocket expenses and is therefore more convenient

Enquiries for group bookings (5 or more rooms) or long term bookings can also be made by phone. The room rate will be directly settled by the BBC. You need to pay for other costs incurred (e.g. meals or taxes) on departure.

The cost of the room should not normally exceed the following limits:

Out of London	Cost per night (exc VAT / inc VAT)	London	Cost per night (exc VAT / inc VAT)
Room only	£75.00 / £90.00	Room only	£105.00/ £126.00
Bed & Breakfast	£85.00 / £102.00	Bed & Breakfast	£115.00 / £138.00

Where there is increased demand for accommodation due to a particular event, the cost must be agreed in advance with the Authorising Manager.

The higher rates may also be used for some International locations.

Items such as mini bars, bar bills, newspapers, hotel videos and gym fees (including associated service & taxes for these particular items) are personal, and you cannot claim them. Any allowable expenses should be included individually on an expenses claim, and you should attach the itemised receipt.

9.2 Private Accommodation

With advance agreement of your Authorising Manager, you may stay in private accommodation (that does not belong to you) with family or friends and claim £20 per night (including breakfast).

Claims must be made via Focalpoint.

9.3 Incidental Overnight Expenses (UK)

Incidental overnight expenses incurred up to £5 a night can be claimed for the following items only when supported by an original itemised receipt:

- The cost of reasonable personal calls home
- Laundry, basic items only, for stays of over seven nights

9. Meals

10.1 Meals without an overnight stay

Providing all the following conditions are met, when acting on Charity business without an overnight stay you may claim up to £6 contribution towards the cost of a meal (including VAT and service):

- You must be working away from any BBC base and
- be working away from any BBC base for more than 5 hours (this will include travel time to and from the non-BBC base) and

- It is not practical for you to return to any BBC base and
- There is no location catering provided where you are located and
- You are not visiting a hire production facility and
- There has been a legitimate reason for travel

If the above criteria are met, and this falls after 8:00pm, this rate will increase to £22.

If you are working for more than 11 hours (including travel time to and from the non-BBC base) and all of the above conditions have been met, you may claim a second meal at a maximum rate of £22.

Exceptionally, if you have been away from your normal place of work for more than 11 hours (including travel time) you may make a claim for dinner up to £22.

In addition, if you are setting off before 6:30am breakfast can be claimed up to the value of £6. If you set off later but are travelling for more than 2 hours a claim of £2.50 can be made.

Separate itemised receipts for each meal must be provided, and each meal claimed as separate items within the Focalpoint claim.

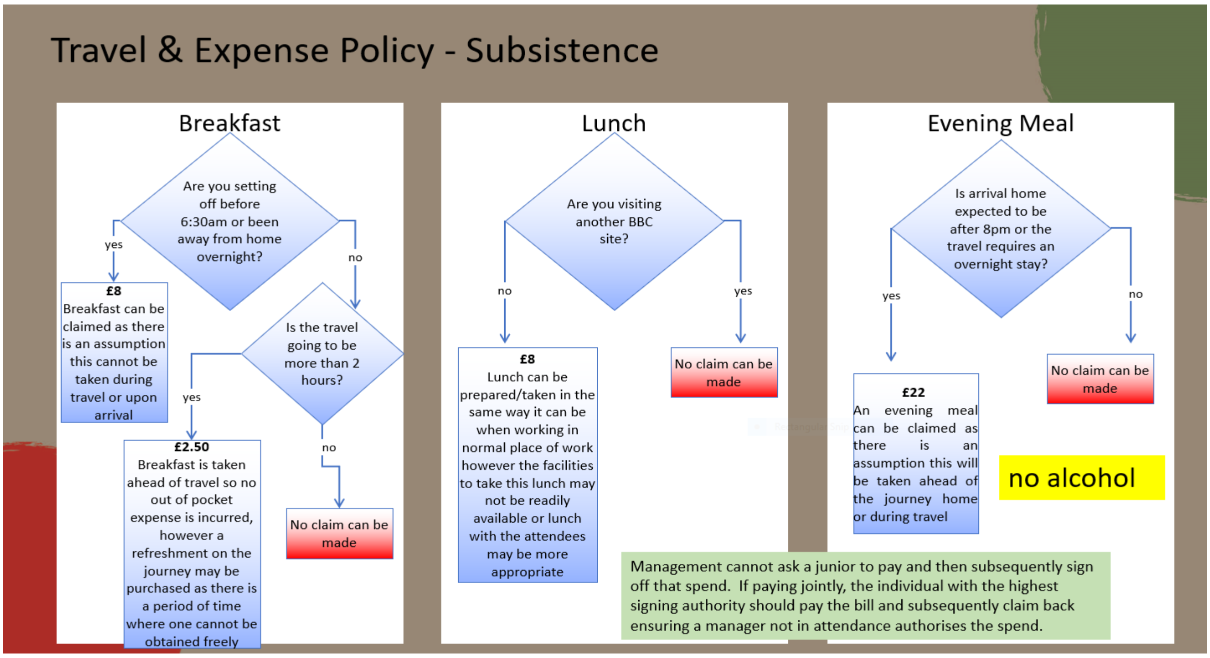
Any exceptions should be agreed in advance and will be monitored.

10.2 Meals with an overnight stay

When you are away from your normal base overnight on business for the Charity, whether at another BBC base or not, some meals can be claimed up to the following limits:

Meal	Limit (inc VAT and service charge)
Breakfast (following the overnight stay or pre 6:30am travel)	£6.00
Lunch (if not at a BBC base (see Section 6.1))	£8.00
Dinner (on the night of the stay)	£22.00

You cannot claim for additional meals, if you are already being provided with a meal such as breakfast with your room booking, or lunch, if catering is provided on location. Where appropriate, you may dine in the hotel and claim the actual cost of a reasonable meal.



Scenario	Limit	Why
Any travel requiring departure before 6.30am	**£6**	Breakfast can be claimed as there is an assumption that this will be taken during travel or upon arrival
Any travel to non-BBC base requiring departure after 6.30am and travel time is > 2 hours	**£2.50**	Breakfast is taken ahead of travel so no out of pocket expense is incurred, however a refreshment on the journey may be purchased as there is a period of time where one cannot be obtained freely
Visiting another BBC site where overnight stay is not required	**£0**	Lunch can be taken in the same way it can be when working in normal place of work
External meeting off site (e.g. supplier meeting, corporate partner, committee, project visit) where overnight stay is not required and are away from normal place of work for > 5 hours	**£8**	Lunch can be prepared / taken in the same way it can be when working in normal place of work however the facilities to take this lunch may not be readily available or lunch with the attendees may be more appropriate
Any travel where arrival home is expected to be after 8pm or overnight stay is required	**£22**	An evening meal can be claimed as there is an assumption that this will be taken ahead of the journey home or during travel
Overnight stay during the previous night	**£6**	Breakfast can be claimed as away from home

10.3 Group Meals

If a member of a team pays a bill on behalf of others, details of the reason, the location and the names of individuals must be included on the expenses claim. Claims cannot exceed the number of individuals multiplied by the relevant cost per head for the type of meal.

Where the Authorising Manager is also attending, they cannot ask a more junior member of staff to pay and then subsequently sign off that spend. If paying jointly, the individual with the highest signing authority should pay the bill and subsequently claim back ensuring a manager not in attendance authorises the spend.

When claiming subsistence, spend on alcohol will not be reimbursed.

10. Communications

11.1 Business Phone Calls

Calls are claimable only when supported by an itemised bill for the following:

- Business calls made from your own home / contract mobile phone.
- Business calls made from a callbox or hotel room - details of call, length of call and who was called must be detailed on your claim form.
- The Charity will not meet the cost of 'pay as you go' mobile phone cards.

The cost of calls on an itemised bill or a logged schedule of such calls up to a maximum of £30 a quarter can be claimed.

Rental charges, hands-free equipment and other accessories cannot be claimed.

11.2 Working from Home

The Charity will not provide broadband or equipment at home. The only exceptions are if the Charity decides that you should be able to work from home either as a teleworker or for business continuity reasons, in which case the use of any equipment provided by the Charity must be restricted to business needs.

If you are a teleworker you may claim £180 per annum towards the cost of light, power and heat; this should be claimed six monthly in arrears.

11.3 Operational Equipment

Operational, Audio and Visual equipment and services cannot be claimed through expenses.

11. Bank Charges

12.1 Interest & Card Costs

You are responsible for interest and charges due to late payments of the balance on your credit or charge card.

However, if you have submitted a correctly completed expenses claim in sufficient time and payment was subsequently delayed through no fault of your own, causing you to incur interest, you may claim for the relevant charges.

12.2 Foreign Exchange Rate Fees

If you incur bank charges for expenses incurred in a foreign currency, whilst on Charity business, you can submit a claim for the relevant charges.

12. Payments on behalf of the BBC

13.1 Facility Fees

N/A – refer to BBC Expenses Policy.

13.2 Unavoidable Production Payments

N/A – refer to BBC Expenses Policy.

13.3 Props for Programmes

N/A – refer to BBC Expenses Policy.

13.4 Theatre and other cultural activity tickets

N/A – refer to BBC Expenses Policy.

13.5 Software

Software purchases are not allowable through expenses. Software for Charity use must be purchased through IT Requests, or if not available, through Procurement.

13.6 Clothing

N/A – refer to BBC Expenses Policy.

13. Other Expenses

14.1 Eye tests and glasses

Employees who use display screen equipment (DSE) for more than two hours a day, for business purposes, can claim the cost of an eye sight test using the health referrals eye tests form.

A contribution towards the cost of glasses is allowable where glasses are required, specifically for DSE work as follows:

- £30 – prescription lenses
- £30 – frames

The optician must complete the final section on the "Eyesight Tests" form to indicate that the glasses are specifically required for DSE work.

14.2 Subscriptions

The Charity will not meet the cost for a member of staff to be a member of any professional organisation. The only exceptions are where necessary for your role, practicing certificates for medical staff and subscriptions for legal staff.

14.3 Exam Fees

As per HR policy, agreed exam fees will be refunded upon production of receipts.

14.4 Employee Personal Property

The HR policy prescribes the circumstances under which the Charity will compensate for the loss, theft or damage of an employee's personal property.

14. Overseas Expenses

The principles of the remainder of this policy apply when travelling overseas on Charity business.

15. Advances

Advances may only be given in exceptional circumstances as listed below, all of which must be authorised by the Chief Operating Officer:

- To staff required to incur expenditure on behalf of BBC Children in Need in excess of £200 per month and support in financing the out of pocket expense is required
- Where there has been a genuine delay in payment of expenses through no fault of the member of staff
- Where a local float is required

Payment of UK advances will always be made via BACS.

An advance is the responsibility of the person to whom it was issued.

All advances must be cleared as soon as possible upon return, by submission of an expense claim. As a condition of receiving an advance, staff are required to agree that any balance remaining 90 days after their return will be deducted from their salary.

To return an advance, deduct the advance amount from the subsequent expense claim. If not all the advance was used it can be carried forward for one further expense claim, but if a balance still exists, this must be reimbursed by bank transfer to the following account:

Account Name: BBC Children in Need
Sort code: 40-11-60
Account number: 70438847

16. Entertainment, Hospitality & Gifts – Third Parties

17.1 Hospitality for meetings

Modest hospitality can be provided for meetings involving a person or organisation external to the Charity which are held over any meal time period for two or more hours (breakfast - before 9.00am, lunchtime - between 12.00 midday and 2.00pm, or evening - after 6.00pm).

Requests are subject to pre-approval in writing by your Executive Director.

Where possible the meeting should be held on BBC premises and food provided by internal caterers. If it is necessary to use external meeting venues you may use their in-house catering services and spend must be in line with the meals limits – see Section 6. If it is necessary to use external caterers these must be vetted to ensure that they fulfil basic food & safety regulations and for insurance purposes.

The equivalent per head cost should be no more than the limits for meal expenses set out in this policy.

17.2 Hospitality for business contacts

The Charity recognises that it may be necessary to provide hospitality to business contacts. You should discuss the business purpose and level of expenditure in advance with the person responsible for authorising your claim, and attach the written approval to your claim.

The level should be appropriate and not exceed £50 per head for food and beverage (including VAT and service); claims above this level will require authorisation from the CEO or COO and will only be granted in exceptional circumstances. The number of Charity staff should be no more than the number of business contacts. The cost should normally be met by the most senior person in attendance and claimed back via expenses.

17.3 Hospitality for Trustees

An important principle is that volunteers should not be out of pocket. Trustees of the charity are volunteers, contributing significantly to CiN in their own time. Therefore where an Executive Director is meeting a Trustee on an individual basis, over lunch or dinner, it is appropriate that that the cost of this is met by the Executive Director and claimed back via expenses, within the limits set out in section 15.2.

17.3 Charity Hosted Events

A Charity hosted corporate entertaining event (including boxes at sporting events and the Proms) requires pre-approval in writing from the CEO or COO for the type of event, its cost and the proposed guest list (including nature of relationship). Such events should be predominantly for external guests and not Charity staff and their partners.

17.4 Gifts for Third Parties

Only Charity promotional merchandise under £50 can be given as gifts to external contacts.

17.5 Gifts for Artists and Contributors

If there is a valid business reason, modest gifts up to a value of £50 such as flowers may be given to artists or contributors and the cost reclaimed through expenses.

17. Entertainment, Hospitality & Gifts – Staff

18.1 Hospitality for face to face meetings

Hospitality will ONLY be provided to staff during:

1) Internal team meetings which are held over any meal time period for two or more hours, where it’s not practical to schedule a break.
2) Exceptional circumstances resulting in staff working prolonged or anti-social hours to deliver a critical piece of work.

In these circumstances, modest refreshments may be requested through internal caterers.
Alcohol is not permissible for internal meetings.

18.2 Awards Ceremony

Attendance at an external awards ceremony requires pre-approval in writing by the CEO or COO for the type of event and its cost.

If required, directorates may approve and organise internal recognition events such as award ceremonies. Modest hospitality may be provided at these events if pre-approved in writing by the CEO or COO.

18.3 Staff Entertainment

Any staff entertaining must be pre-approved in writing, and should be for an appropriate business need. Examples of appropriate business purpose may include drinks after a major contract win, an end of series party or ad hoc team drinks to reward exceptional effort. Occasional team building events might be considered appropriate. The cost should be met by the most senior person in attendance and claimed back via expenses, or company credit card and should be limited to £25 (inc. VAT) per head for food and beverage.

The names of those entertained must be included on the expense claim. The expense claim should be authorised by someone who did not attend the hospitality. The entertaining should be appropriate, can include reasonable spend on alcohol but never include champagne.

Individuals are responsible for the cost of getting to and from such events.

There is no reimbursement for Christmas parties.

18.4 Away days and conferences

An away day is an event that has been scheduled by the leader/team manager of a particular area for business need and is scheduled to run for 6 hours or more. If this covers a meal period then it may be appropriate to provide modest hospitality as the most efficient way of using the time available. The equivalent per head cost should be no more than the limits for subsistence expenses - see Section 6.

If you benefit from the provided hospitality, you are not entitled to separately submit an expense claim for the same meal period.

Away days should be held on BBC premises or other venues at nil cost. Where it is necessary to hold business discussions at venues for which there is a charge, pre-approval in writing by the COO must be obtained. The individual daily rate for meeting facilities, including refreshments and lunch, should not exceed £60 per head (including VAT) outside London or £90 per head (including VAT) in London. The overall cost must be within budget.

Where an individual attends a conference, the fees for the conference can be claimed, along with business expenses incurred whilst attending the conference. Any overnight accommodation, and travel to the conference should be booked through BBC Travel and Delivery and be within the normal UK limits stated in the expenses policy; if there are other expenses for meals or incidentals, these should also be within the normal UK limits as set out in the expenses policy.

18.5 Training

Modest hospitality can be provided at internal training events which are face to face extend over a lunch time period, for more than two hours, and it is not practical to expect staff to bring their own food.

If you benefit from the provided hospitality, you are not entitled to separately submit an expense claim for the same meal period.

18.6 Gifts

Gifts to employees at the expense of the Charity are not permissible.

18.7 Charitable donations

Donations to charity at the expense of the Charity are prohibited.

18. FAQs

a) What is Focalpoint?

Online expense system.

b) How do I log on to Focalpoint?

As part of your initial induction you will be asked to send your bank details to the Finance Team who will set you up with access to Focalpoint. Once this is done you will receive an email with your log-in details and some guidance to get you started.

c) I can't remember my password, what should I do?

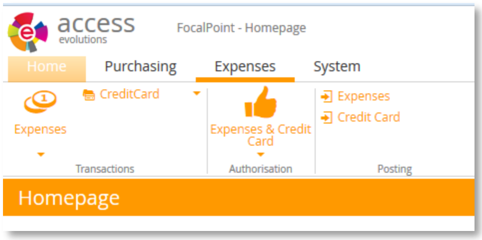
Email cintechsupport@bbc.co.uk and a member of the Team will reset it for you.

d) What if I lose a receipt?

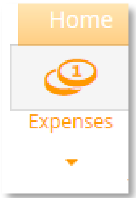
Don't panic! Make the claim as normal but specify in the narrative that you have lost the receipt. As long as this is not a regular occurrence and your Authorising Manager is happy to verify that the cost is valid, then the claim should be paid as normal.

e) How do I know if my claim has been approved?

You can log in to your Focalpoint account at any time to track the progress of your claim. The below screen shots take you through how to do this.

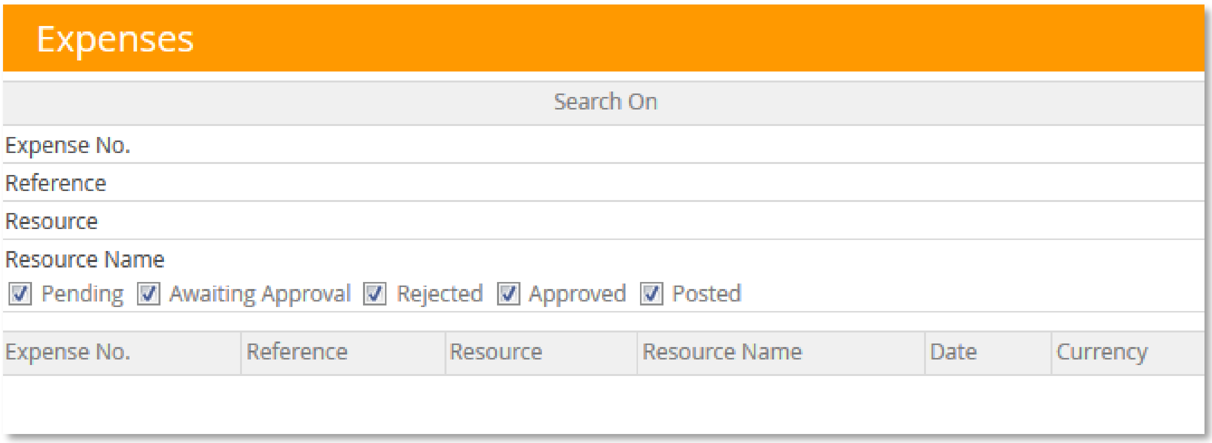


Click on the ***Expenses*** tab:



Click on ***Expenses***

Tick all the boxes beneath ***Resource Name*** to show all of your claims:



Click on the magnifying glass above ***Find Now:*** The ***Status*** column will show:

- **Created** – you have started to work on the claim but haven't submitted it
- **Submitted –** your claim is still awaiting approval
- **Approved –** your Authorising Manager has approved your claim but it is not yet on the financial system and therefore not yet ready to be paid
- **Posted –** your approved claim is now on the financial system and will be included in the next payment run