



## SCOTTISH YOUTH THEATRE: POLICY DOCUMENT

Name of policy	Travel & Expenses Policy
Date of last review	June 2016 –new policy
Date of Board approval	28 June 2016
Effective from	1 August 2016
Date of next review	June 2019

### TRAVEL & EXPENSES POLICY

#### 1. INTRODUCTION

As a national organisation Scottish Youth Theatre undertakes activities in a wide range of places and contexts that require individuals to travel locally, nationally and internationally with related accommodation and subsistence requirements. **Permanent and temporary employees and freelance contractors** who work for Scottish Youth Theatre are entitled to claim out of pocket expenses they incur in the course of business for the organisation. The Expenses Policy is a framework that covers how individuals can claim and be reimbursed for reasonable and authorised expenses incurred in the course of business for the organisation.

The policy aims to ensure:

- an efficient reimbursement process for individuals
- equity for the individuals it relates to
- effective and appropriate use of SYT resources
- compliance with income tax and legal requirements

From April 2016 new regulations on the receipt of expenses came into force. If an employee or contractor is reimbursed with more than the necessary costs accrued, the extra amount counts as earnings and is subject to tax and NI deductions. Unless explicitly agreed in advance, all expenses will be reimbursed to the level of **actual costs incurred** by an individual and require the provision of original receipts as evidence of payment.

#### What SYT expects of you:

- to behave honestly, responsibly and within the guidelines of this policy to ensure best use of SYT resources
- submit timely and accurate expenses claims with the right approvals and authorisations in place
- provide original receipts, invoices and other required evidence of expenditure

#### What you can expect of SYT:

- a fair and reasonable approach to reimbursing expenses
- prompt authorisation and processing of expenses claims
- reimbursement within 10 working days of authorisation by bank transfer or cheque

Given the variety of work scenarios that SYT employees and contractors work in, this policy may not cover all eventualities. No expense should be committed to by individuals with an

expectation of reimbursement without first consulting the policy or the Chief Executive or the Executive Director.

The Expenses Policy also relates to SYT’s Equalities Policy, Environmental Policy and guidance on driving and working hours.

## 2. QUICK REFERENCE GUIDE

### Admissible expenses within specific guidelines

- Travel
- Accommodation
- Subsistence

### Exclusions

- Fines for motoring offences or parking fines
- Laundry services
- Mini-bar contents
- Entertainment, tourist attractions, newspapers
- Excess baggage
- Purchase of alcohol

### Approvals and authorisation of payment

Approvals required in advance:

Item	Prior approval required from
Taxis to/from home for unsociable hours	Executive Director
Hospitality	Chief Executive
Gifts	Chief Executive

Authorisers of payments	For
Chief Executive	Senior staff and freelance creative practitioners
Executive Director	All other permanent and temporary staff
Appointed Production Manager	Design and tech team specific to the project

## 3. TRAVEL

### Daily commuting

SYT does not reimburse individuals for the cost of travel to their **normal place of work**. This is defined as the central point where the duties of the contract are undertaken. For most SYT employees this is the organisation’s base at The Old Sheriff Court in Glasgow. This may move if a permanent employee is working away from the office for longer periods of time. For freelance contractors the normal place of work may be a community or cultural venue where activity is being delivered.

Where individuals are required to stay away from home while on SYT business, we will strive to locate accommodation within a reasonable distance to the work location/s. **In certain**

**circumstances** travel expenses will be reimbursed to and from the accommodation and the work location/s.

### **Modes of travel on SYT business**

When planning a journey, individuals should always make an assessment of the need to travel, the most economical way to travel and their carbon footprint. In line with our Environmental Policy and the need to maximise the organisation's resources, modes of travel should be considered against the following prioritised list:

1. Walking or cycling
2. Public transport
3. Use of Co-Wheels or vehicle hire (whichever is the cheapest for the journey in question)
4. Private vehicle
5. Taxi

Where large amounts or bulky items of materials or equipment need to be transported and/or more than one person is travelling to the same location, (3) or (4) may need to take precedence.

This does not affect the rights of individuals who may need to use their own adapted vehicles to travel to different locations.

### **Use of personal vehicles**

Where the use of personal vehicles is the most cost effective and practical mode of transport, fuel expenses can be reclaimed at the rate of 45p per mile. Anyone using their own vehicle for SYT business must provide SYT with copies of their driving licence, MOT certificate (where relevant) and their insurance on an annual basis. Vehicles must be insured for Business Insurance and any additional premiums for this must be met by the individual.

In instances where it is most effective for an individual to travel from home to a different work location using a personal vehicle, mileage will be calculated either from home to the location or from The Old Sheriff Court to the location, which ever is the shorter distance.

### **Co-wheels Car Club** (relevant to permanent employees only)

[Co-wheels](#) Car Club operates as a social enterprise, working to develop and improve access to more sustainable car use for communities all over the UK. SYT is registered as an organisation with Co-wheels and **permanent employees** can register as SYT drivers with the scheme. For short hires (as little as 30 minutes) and short-notice hires using Co-wheels is economical and practical for the organisation. Longer vehicle hires may be more economical using our account with Arnold Clark.

There is a fee to register as a driver which will be covered by SYT. Drivers must have a full clean driving licence and must have been driving for at least a year. If you are registered through SYT you are also registered for personal use but will need to pay for personal use directly to Co-wheels, not through SYT.

The SYT Admin Team will book Co-wheels vehicles for you. There are vehicle collection/parking points very close to the Old Sheriff Court (Wilson Street, Ingram Street, Cochrane Street and George Square).

### **Booking travel**

Longer journeys by public transport (air, ferry or rail travel) or requiring the use of hire vehicles will be booked and paid for through the SYT Admin Team. Individuals should liaise with the Admin Team regarding their travel requirements well in advance of the journey date to give the Admin Team enough time to make the arrangements and to make the most of cheaper fares.

### **Late night/early morning travel**

In circumstances when an individual is required to travel late at night or early in the morning on SYT business, particularly when public transport is not available, the cost of taxis will be covered by SYT. Prior approval should be gained from the Executive Director and taxis should be booked in advance through the SYT Admin Team where practical.

Individuals working at The Old Sheriff Court without the use of a car and **required** to work either of the unsociable hours listed below, can claim for a taxi journey. Taxis should be booked in advance via the SYT Admin Team who will use our contracted taxi firms and the expense will be billed directly to SYT:

- earlier than 6.30am or earlier than your first bus/train in, whichever is the later
- or, later than 11.00pm or your last train or bus home, whichever is the earlier

This does not apply to individuals whose hours are ordinarily or regularly at these times.

### **Travel between home and public transport terminals**

If an individual is accessing public transport at a station close to their home for business away from their normal place of work and **returning the same day**, mileage, parking or taxis cannot be claimed as this would be a normal daily expense of attending work.

Individuals who are required to travel longer distances **with overnight stays** may incur additional costs to travel between home and a railway station, airport or ferry terminal. These expenses can be claimed; the same consideration should be given to do this in the most economical way, taking into account the full comparative costs of public transport, taxis, mileage, long stay parking.

### **Parking**

Parking expenses incurred for business undertaken away from an individual's normal place of work can be reclaimed on the provision of receipts.

### **Motoring offences and parking fines**

The cost of any fines incurred by individuals while on SYT Business will be met solely and wholly by the individual and no expense claim can be made to the organisation.

### **Tolls and congestion charges**

Where there is a genuine business need, necessary tolls and congestion charges will be reimbursed on the provision of receipts.

### **Family travel and accommodation**

SYT will not meet the cost of partners or family members travelling or staying with employees or freelance contractors when on SYT business. Any additional costs incurred must be paid for by the individuals concerned.

## **4. ACCOMMODATION AND SUBSISTENCE**

When overnight stays are required accommodation costs will be covered. In the majority of cases accommodation will be booked by the SYT Admin Team or a host organisation. All accommodation booked will be a minimum of 3 star standard, rooms will be en suite (except in self catering accommodation) and will be selected with the safety and security of individuals in mind.

### **Hotels**

Bed and Breakfast accommodation will be covered at a rate not exceeding £85 per night

### **Self catering**

Self catering accommodation will be used where it is more economical or practical than the use of hotels. The rate should not exceed the equivalent of £85 per person per night.

### **Staying with friends or family**

No additional expenses can be claimed if an individual opts to stay with friends or family while working away from home, apart from the subsistence allowances as listed below.

### **Subsistence**

The actual costs of meals can be claimed for when individuals are travelling and are away from their normal place of work or staying away from home. Costs can only be claimed when breakfast and/or other meals are not provided as part of the accommodation booking or are not provided by host organisations/events. Claims can be made within the following parameters and on the provision of original receipts-

The number of meals that can be claimed for relate to the length of continuous absence from the normal place of work or staying away from home, as follows:

• In excess of 5 hours, one meal allowance
• In excess of 10 hours, two meal allowance
• In excess of 15 hours, three meal allowance
• Maximum of 3 meal allowances in any 24 hours to a maximum of £28 per day

The maximum amounts individuals can claim per meal:

<b>Meal (incorporating food and drink)</b>
• Breakfast allowance up to a maximum of £8 per day
• Lunch allowance up to a maximum of £8 per day
• Evening meal allowance up to a maximum of £12 per day

**Illustrative example:** a member of staff attends a series of meetings in Perth and Dundee on the same day. They leave on a train from Glasgow at 9.30am and arrive back at the train station at 9.00pm the same day. They have been away for 11½ hours and no food was provided by any of the organisations the member of staff visited. They are therefore entitled to 2 meal allowances on the provision of receipts for the meals they buy – a lunch allowance of up to £8 and an evening meal allowance of up to £12.

If an individual decides to spend more than these maximum amounts on a meal they must meet the additional amount themselves. No claims can be made for the costs of alcohol; this will be deducted from receipts if an individual wishes to have alcohol with a meal.

### **Subsistence and self catering**

- Where more than one individual is staying in the same self-catering accommodation it is an expectation that grocery purchases are shared to minimise waste and save money and that purchases will be **reasonable for the number of people and length of stay**.
- It is also an expectation that self catering purchases would be **considerably lower** than the equivalent maximum allowances per person (maximum £28 per person per day).
- Original **itemised** receipts are required for the purchase of food and related sundries.
- In circumstances where there is a mix of self catering and bought meals, individuals can claim reasonable expenses and where the bought meals do not exceed the individual meal allowances.

## **5. COMMUNICATION COSTS**

SYT does not currently provide company mobile phones for employees or freelance contractors.

Use of personal mobile phones may be required in the course of business away from the office base. Any general financial contribution by SYT to the cost of a personal mobile phone would be considered a benefit and is subject to tax and NI contributions. In addition many mobile phone contracts have the provision of sufficient free minutes so as not to incur additional contract costs. Any phone calls that have a direct additional cost to the contract holder for the execution of SYT business can be reclaimed on the provision of an itemised bill. No other costs will be reimbursed.

### **Use of personal mobile phones when travelling abroad**

When individuals are abroad on behalf of the organisation, SYT will cover the cost of 2 phone calls home to confirm safe arrival and to update family on details of your return. Expenses for this can be claimed on provision of an itemised phone bill where the two calls are listed.

### **Chargeable wifi**

Internet access may be required by individuals to undertake SYT business when working away from home / the normal place of work. A judgement should be made on the use of free wifi, which may be less secure, in relation to the sensitivity of the information being worked on. Reasonable chargeable wifi expenses can be reclaimed on the provision of receipts.

## **Working from home**

No costs can be claimed in relation to employees or freelance contractors working from home.

## **6. TRAVELLING ABROAD**

The level of foreign currency which may be required for a trip will vary according to the nature and length of the trip and who is attending. The most appropriate provision of foreign currency should be discussed well in advance of a trip being made taking into consideration the risks of carrying large sums of cash and potential limits entering certain countries.

### **Currency exchange**

When it is agreed foreign currency is required, this will be organised by the SYT Admin Team and requires a minimum of 3 working days notice. All expenditure requires receipts and should be recorded on an expenses claim form. All unused currency should be returned to SYT, along with original receipts and claim form, within 10 working days of returning to the UK.

### **Travel advances**

In some circumstances it may be appropriate for individuals to receive an advance of money by bank transfer for their use when abroad. Receipts and an expenses form should be submitted on return and any unspent money returned to SYT.

Having received an advance payment and an individual has paid for items using their personal credit/debit card, a copy of the relevant bank/credit card statement must be submitted with the expenses claim demonstrating the transaction in the foreign currency, the conversion rate and GBP and all transaction charges.

### **Additional baggage allowance and excess baggage charges**

Individuals should consider the need for additional baggage allowance prior to travel bookings being made based on the need to carry equipment or theatre production items specific to the visit. Unexpected excess baggage charges will only be reimbursed when the additional weight is due to the same need to carry equipment or theatre production items specific to the visit and the individual can demonstrate a good reason for not knowing this in advance.

## **7. PERSONAL PURCHASE OF EQUIPMENT AND MATERIALS**

SYT does not expect employees or freelance contractors to cover the upfront costs of materials or equipment for SYT productions and projects. Items required should be ordered through the SYT Admin Team using a Purchase Order form or through the appropriate use of petty cash.

Freelance contractors should avoid using their own supplies of materials unless they are happy to offer them as a donation to the project. Freelance contractors wishing to use their own equipment do so at their own risk and should have the appropriate insurance cover in place. Hire fees for this equipment are not paid without prior agreement.

## **8. GIFTS, HOSPITALITY AND OTHER BENEFITS**

### **Hospitality**

The Chief Executive has the discretion to purchase refreshments or meals for other people using the company credit card. No other employees or contractors can claim for refreshments or meals for other people without prior approval from the Chief Executive. All entertainment claims must include a business reason and the name and company of all attendees, including those representing SYT. This ensures compliance with the UK Bribery Act.

### **Gifts**

There may be occasions when it is appropriate to give business gifts to partner organisations, hosts or supporters. All gifts require prior approval from the Chief Executive and should not exceed a value of £25 per gift. All expenditure on gifts will be recorded.

SYT may wish to thank staff for their contribution to the organisation when they leave; a maximum of £25 per individual can be spent. Other gifts for significant anniversaries and events will be at the expense of individuals who wish to contribute.

### **Representing the organisation including travel and tickets to see theatre**

It is good practice for permanent SYT employees to attend relevant national events and see work performed by children and young people. When an individual is representing the organisation at an event they can reclaim expenses and should record reasonable hours for their attendance.

Given the need to look after company resources and manage employees' hours, there are limitations on the number of attendances the organisation can bear the expense of in each financial year. This includes instances where individuals are invited to attend events free of charge and will incur travel costs. Each financial year a small budget will be identified specifically for this purpose and attendance at key events will be shared amongst the Chief Executive and members of the Artistic Team. Prior agreement is required for an individual to represent the organisation under these terms.

### **Personal use of SYT suppliers and equipment**

The use of SYT suppliers or equipment for personal benefit is not permitted.

## **9. MAKING AN EXPENSES CLAIM**

Permanent employees should submit one form per month for expenses to include all items for that month. Temporary employees and freelance contractors should submit one form per month or per project, whichever is the shorter duration. All claims must be submitted within three months of expenses being accrued. Later submissions will only be accepted with valid explanation and at the discretion of the Executive Director.

All expense claims should be made using the company expenses form which is available in printed and electronic form from the SYT office. SYT reserves the right to delay or refuse payment where SYT stated procedures have not been followed. Persistent or deliberate non-compliance may lead to disciplinary action.

All expenses claims must be supported by original receipts or invoices, copied receipts and debit/credit card slips are not accepted as evidence. In circumstances where receipts are not available other forms of evidence may be acceptable at the discretion of the Executive Director.

All claim forms need to be authorised before payment can be made. All forms will be authorised within 5 working days of receipt. Payments will ordinarily be made by bank transfer or cheque and will be paid within 10 working days of the claim being authorised.

<b>Authoriser</b>	<b>For</b>
Chief Executive	Senior staff and freelance creative practitioners
Executive Director	All other permanent and temporary staff
Appointed Production Manager	Creative team specific to the project