Royal College of Nursing

RCN Expenses Policy for Unpaid Office Holders

Includes RCN Council Members

CORPORATE



Royal College of Nursing

RCN Legal Disclaimer

This publication contains information, advice and guidance to help members of the RCN. It is intended for use within the UK but readers are advised that practices may vary in each country and outside the UK.

The information in this booklet has been compiled from professional sources, but its accuracy is not guaranteed. Whilst every effort has been made to ensure the RCN provides accurate and expert information and guidance, it is impossible to predict all the circumstances in which it may be used. Accordingly, the RCN shall not be liable to any person or entity with respect to any loss or damage caused or alleged to be caused directly or indirectly by what is contained in or left out of this website information and guidance.

Published by the Royal College of Nursing, 20 Cavendish Square, London, W1G 0RN

© 2019 Royal College of Nursing. All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form or by any means electronic, mechanical, photocopying, recording or otherwise, without prior permission of the Publishers. This publication may not be lent, resold, hired out or otherwise disposed of by ways of trade in any form of binding or cover other than that in which it is published, without the prior consent of the Publishers.

Contents

1.0 Policy Statement 4

2.0 Scope of Policy 4

3.0 Purpose 4

4.0 Key Principles 4

5.0 Claimant's Responsibility 5

6.0 Authorisation Framework 5

7.0 Authoriser's Responsibilities 6

8.0 RCN Accredited Representatives 6

9.0 Tax and National Insurance 7

10.0 Travel Booking Arrangements 7

11.0 Claimable Expenses 7

12.0 Claiming Process 13

Appendix 1: Rates and Limits 14

Appendix 2: Document and Version Control Summary 16

Appendix 3: Example Claim Form (see separate document)

1.0 Policy statement

The Royal College of Nursing (RCN) recognises that all its unpaid Office Holders including RCN Council, RCN Accredited Representatives, RCN Members, unpaid Advisers and Volunteers, may incur expenditure when carrying out the activity and business of the RCN. The RCN believes the individual should not have to bear those additional costs. Equally, reimbursement is not a payment or reward and should not leave the individual better off.

If, on occasion, an RCN member of staff acts in the capacity of one of the various roles covered within this policy they must still follow the RCN staff expenses policy and not the policy outlined in this document.

This policy is for unpaid Office Holders, RCN Accredited Representatives, RCN Members, unpaid Advisers and Volunteers only. RCN employees should refer to the RCN staff expenses policy. RCN paid Office Holders will have a separate policy.

Any individual planning meetings, travelling or authorising expenses must do so under the principles and framework laid out within this policy.

All travel and associated activity carried out while undertaking RCN activity must be reasonable in amount and nature and have genuine consideration for the impact on all attendees and the environmental cost of travel, as well as the financial cost to the RCN.

Where the RCN's principles have not been followed, the RCN has the right to reject or reduce an expense claim that is considered unreasonable or excessive in accordance with the authorisation framework.

For expenses to be treated as reimbursement of a genuine expense incurred on RCN activity and not remuneration, or a benefit or reward, expenses may only be claimed once. Therefore in the unlikely incidence where an individual is found to be claiming the same expense from both their employer and the RCN, this will be treated as falsifying expenses as well as having tax implications for that individual.

2.0 Scope of policy

This policy applies to all individuals acting in a wholly unpaid capacity on behalf of the RCN.

3.0 Purpose

The purpose of this policy is to set out the principles and framework under which the RCN will reimburse to unpaid individuals reasonable expenses incurred wholly and necessarily while carrying out their duties on behalf of the RCN.

4.0 Key principles

The following principles apply to all expenses incurred whilst carrying out activity on behalf of the RCN or attending RCN meetings or events (where appropriate):

a) Those planning travel must seek to balance the needs of the RCN, cost, the demands on the individuals concerned and the environmental impact.

b) Those arranging meetings must consider the needs of those who have to travel to attend meetings and associated costs, including the requirement for overnight accommodation where relevant. Alternatives to travel, such as the use of videoconferencing, should be considered where practicable.

c) An individual giving up their time to undertake activities on behalf of the RCN covered in this policy should not be expected to travel to an RCN office unless:

- the meeting is expected to last more than two hours: or
- the traveller is chairing the meeting: or
- a sensitive matter is being dealt with that requires attendance in person.

d) The meeting organiser should:

- plan far enough in advance for attendees to be able to secure reduced fares;
- gain the agreement of attendees who need to travel before arranging a meeting starting before 11.30am or finishing after 4pm. In these cases the expectation is that overnight accommodation will not be required; and
- seek to minimise the risk of cancelling the meeting at short notice where travellers have non-refundable tickets.

e) The responsibility lies with the claimant to ensure that the expense is reasonable in amount and nature, and is within policy in accordance with the authorisation framework. The claimant should seek authorisation prior to incurring any cost to ensure it is allowable.

f) Travel must be arranged through a member of staff (see table in section 6.0 for appropriate team), who will book through the RCN corporate travel provider, including the online booking facilities they provide.

g) The expected mode of transport is public transport, at standard/economy class, taking advantage of advance fares where this is the most cost effective option. Private cars may be used where this is more cost effective, taking account of time as well as expense. Approval for car use should be sought in advance from the traveller's Accountable Officer (see table in section 6.0 below), which may include agreement in principle to similar journeys over a period of time.

5.0 Claimant's responsibility

The RCN respects the integrity of each claimant and expects expense claims to be completed both honestly and accurately. The following principles apply to the submission of claims:

a) Claimants are responsible for the completion, signing, and detail contained within their own expense claim form. This responsibility cannot be delegated to someone else.

b) Reimbursement of expenses is subject to the RCN authorisation process. Any expense claim that is not authorised will, by default, remain the responsibility of the claimant and will not be paid.

c) All expenses claimed must be appropriately evidenced and clear reasons given for all expenses incurred. The general principle is that the claim must clearly outline the following for each expense incurred:

- Who incurred the expense.
- What was the expenditure incurred (for example, car parking, meal etc.).
- When was the expenditure incurred - specific as possible including time if that is relevant to the claim (such as away from home after 8pm).
- Where was the expenditure incurred - start and end point of journeys where relevant.
- Why was it necessary to incur the expenditure - in other words the reason.
- Additional information required to explain the circumstances of the expense incurred.

d) Travel must be planned wherever possible. The RCN may refuse to meet any expenses that are considered unreasonable, or which could have been avoided had the journey been better planned.

e) Expenses must be submitted in a timely manner. The RCN may refuse to pay any claims for expenses which are submitted more than three months after the month in which the expense was incurred, without good reason. Any such expense claim must include an explanation of "good reason". Such a claim will only be reimbursed in exceptional circumstances and with the approval of the Chair of Council.

f) Any attempt to falsify an expense claim will be treated seriously and appropriate action taken.

6.0 Authorisation framework

A copy of the authorisation framework and appeals process is available as a separate document from the RCN Governance Team. No one may authorise their own expenses.

The table below sets out the various categories of claimants which fall within this policy and who the RCN Accountable Officer is and which team is responsible for booking travel and accommodation for you.

Category	RCN Accountable Officer	Booking Team
RCN Council and Committee Members	RCN Group Secretary	RCN Governance Team
RCN Board Members	Country / Regional Directors	Country / Region Admin Team
RCN UK Committees for Stewards, Learning Representatives and Safety Representatives	RCN Group Secretary	RCN Governance Team
Forums	RCN Group Secretary/Head of Nursing Practice	Governance Team/Nursing Practice Admin Team
RCN Accredited Representatives	Country / Regional Directors	Country / Region Admin Team
RCN Members	Country / Regional Directors	Country / Region Admin Team
Branches	Elected Branch Officials	N/A
RCN Students Committee	RCN Group Secretary	RCN Governance Team
RCN HP Committee	RCN Group Secretary	RCN Governance Team
RCN Fellows	RCN Group Secretary	RCN Governance Team
RCN Unpaid External Advisers	RCN Group Secretary	RCN Governance Team
Volunteers	RCN Group Secretary	RCN Governance Team

7.0 Authoriser's responsibilities

The individual authorising the expense claim is responsible for satisfying themselves that the appropriate policies, principles and claim rates have been adhered to. This includes the following but the list is not exhaustive:

a) Travel was planned appropriately to secure best rates.

b) The reason for the expense is clearly articulated and incurred within this and other appropriate RCN policies where relevant.

c) Appropriate evidence of the cost incurred is included as part of the claim.

d) The expense incurred is reasonable and appropriate to the activity undertaken.

e) All necessary explanations have been provided and are clear.

All authorisers must satisfy themselves that they have the necessary information to authorise the claim.

8.0 RCN Accredited Representatives

8.1 The planning assumption is that general expenses of RCN Accredited Representatives incurred as part of their specific representation duties may be met by their employer.

8.2 Where the employer does not reimburse these expenses the RCN will meet these costs.

8.3 RCN Accredited Representatives will be asked to complete a form asking the RCN to meet their expenses and confirming that they are not able to claim from their employer. Regional and Country offices will have copies of this form.

8.4 RCN Accredited Representatives who incur travel costs relating to non-representation duties will claim expenses as an RCN member.

8.5 RCN qualifying journeys. Expenses claimed must be wholly as part of an RCN qualifying journey. A qualifying journey is a journey required solely to carry out specific RCN activity and would not be required if the individual were not carrying out that duty.

Example 1

If an Accredited Representative was required to attend their main workplace for the purposes of carrying out their RCN duties but is also required to be at the same location on the same day for normal work duties and is not required to make an additional journey then reimbursement of travel expenses is not permitted.

Example 2

If an Accredited Representative was required to attend a meeting on RCN activity at their work

place at 6pm but their shift had finished at 2pm so that they went home and returned for the meeting at 6pm then the additional journey would be an RCN qualifying journey and therefore appropriate reimbursement may be made.

8.6 RCN Accredited Representatives and RCN members cannot claim for attending branch meetings, unless they are claiming in their role as Branch Officer. More detail is provided in the 'Branch Finances: Funding Guide' which is available from Country / Regional offices.

9.0 Tax and national insurance

9.1 The RCN has a duty to comply with tax and NIC law and to consider guidance issued by HMRC in constructing its expenses policy. PAYE and NIC Regulations apply to all employees but also have implications for unpaid office holders if correct procedures are not applied.

9.2 Expenses paid by the RCN to individuals (excluding unpaid Office Holders) who are carrying out activities on behalf of the RCN unpaid will normally not be deemed taxable by HMRC if it is for reasonable out of pocket expenses incurred wholly and exclusively while carrying out RCN activity and is supported by an itemised receipt and the purpose of the expense is clearly explained.

9.3 The payment of allowances or expenses which in HMRC's opinion could be deemed a reward or remuneration may, in HMRC's view, change the relationship between the RCN and the individual which may give rise to a tax and NIC liability either for the RCN, the individual or both.

9.4 Council members and RCN board members are unpaid Office Holders. The role of an Office Holder, even unpaid, does change the relationship in the view of HMRC. Whilst reimbursement to unpaid Office Holders of reasonable expenses incurred wholly while carrying out their duty are not subject to tax and NI, their status does make the payment of certain expenses taxable. Where applicable this will be referred to within this policy.

10.0 Travel booking arrangements

10.1 Travel should normally be booked through a member of staff who will be able to access the RCN corporate travel provider. Other arrangements will need to be pre-agreed with the appropriate Accountable Officer. Please refer to the table in section 6.0.

10.2 Travellers should seek to ensure that travel is booked in an economical way by:

10.2.1 Booking travel well in advance wherever possible, taking advantage of advance purchase tickets and ensuring the best prices are obtained

10.2.2 Planning travel with as much certainty as possible, using fixed tickets not open tickets and avoiding cancellation charges, which are expensive and wasteful. Use of a more expensive open ticket must be agreed in accordance with the authorisation framework.

11.0 Claimable expenses

11.1 Combining business and personal travel

Where a claimant combines RCN and personal travel in a single journey (for example, they extend the journey to visit relatives), the RCN will reimburse the lowest cost of the journey as if it had been a business journey alone, subject to gaining approval of their Authorising Officer in advance. This rule also applies where business mileage is combined with transporting family and friends. For example:

A claimant travels 200 miles using their own vehicle in order to facilitate a personal visit which adds 30 miles to their journey. The traveller may claim 170 miles at the relevant mileage rate (Appendix 1), subject to agreement in line with the authorisation framework.

11.2 Train / Tube



11.2.1 The expected class of travel by rail is standard class, taking full advantage of advance, economy and promotional fares where possible. Advantage must be taken of any fare reduction or discount for which the claimant is eligible.

11.2.2 First class travel will only be reimbursed when:

i. standard class is not available

ii. the cost of a first class ticket is less than the alternative

iii. specific health requirements supported by evidence from a medical professional.

11.2.3 Authorisation for first class travel must be obtained in advance with the reason clearly shown on the booking and expense form.

11.2.4 The cost of seat reservations can be reimbursed.

11.2.5 Travel that is covered by any season ticket already held by the claimant for their personal use may not be claimed. The cost of railcards will not be reimbursed.

11.2.6 Oyster card deposits or top ups cannot be claimed. The cost of specific journeys paid using an Oyster card can be claimed if evidenced by a Transport for London (TFL) statement of journeys.

11.2.7 Tickets obtained using a "tap and go" facility (similar to Oyster card transactions) using a personal debit / credit card can be reclaimed if accompanied by a statement of journeys. This can be obtained once a debit / credit card has been registered with the operator's website for contactless payment.

11.2.8 A refund for delay to, or failure of, a journey paid for by the RCN belongs to the RCN and should be set against the cost of future RCN journeys.

11.3 Car

11.3.1 The use of private cars and motorcycles may be used where this is the most cost effective option of travel. The traveller's time and environmental impact should also be considered.

11.3.2 Where an individual is using a vehicle provided by their own employer it is important that the individual seeks and obtains their employer's consent to use the vehicle for RCN activity.

11.3.3 Approval for the use of a car or motorcycle should be sought in advance from the traveller's Accountable Officer (see table in section 6.0). Agreement may be given, in principle, to similar journeys or patterns of travel over a period of time.

11.3.4 Claimants using their own vehicles on RCN activity must hold a current driving licence, and have necessary MOT and insurance in place.

11.3.5 Travel should be by the most direct route, taking account of any reasonable variation to avoid traffic congestion or roadworks.

11.3.6 Claimants using their own vehicles may claim the prevailing mileage allowance rate in place at the time of the journey (see Appendix 1). Running costs of the vehicle are taken into account within the full mileage rate, including repairs, maintenance, replacement windows and tyres, insurance and excesses.

11.3.7 A passenger business mile rate (Appendix 1) may be claimed if carrying fellow potential claimants on journeys which are also RCN journeys for them. Their names must be noted on the expense claim.

11.3.8 If parking costs need to be incurred these should be included in the calculation of the least cost option, if use of a car is still the cheaper option, parking costs can be claimed.

11.3.9 Congestion or toll charges may be claimed if car travel in the designated area is unavoidable in the fulfilment of RCN activity, or if, even with the inclusion of these charges, it is the most cost effective option.

11.3.10 The RCN will not reimburse speeding, parking or any traffic infringement fines, including fines for non-payment of the congestion charge.

11.3.11 The RCN does not accept liability for damage caused to or loss of private vehicles or their contents whilst being used on RCN activity; nor does it accept liability for claims by passengers or third parties. The RCN does not reimburse for the loss of no-claims discounts or insurance excesses.

11.4 Use of Bicycles

11.4.1 In order to encourage environmentally friendly travel individuals can undertake RCN travel by bicycle where it is appropriate to do so. The appropriate rate in use is published in Appendix 1.

11.4.2 The cost of public hire schemes, available in most UK cities, can be reimbursed when evidenced with an appropriate itemised statement from the provider. If you are claiming for the bike hire you will not be able to claim for the mileage rates for bicycles.

11.4.3 It is the individual claimant's responsibility to ensure that any bicycle used on RCN activity is road worthy and the correct health and safety equipment is worn including a correctly fitted cycle helmet that is securely fastened and conforms to current regulations.

11.5 Taxis

11.5.1 The normal expectation is that public transport will be used in all instances including central London.

11.5.2 Taxi fares may be reimbursed in specific circumstances, which should, wherever feasible, be agreed with the authoriser or Accountable Officer beforehand:

i. The use of public transport is not possible, for example due to a disability.

ii. Public transport is not available.

iii. In case of an emergency.

iv. A shared taxi is cheaper than public transport.

v. The time saved by taking a taxi justifies the cost (taxis are not always quicker than public transport).

vi. The RCN requires the individual to be travelling late at night or alone and a risk assessment suggests this is necessary.

vii. Where transportation of heavy luggage and/or equipment is involved.

viii. Where the parking costs for a private car would exceed the taxi costs (for example, airport parking).

11.5.3 Taxi expenses must be supported by a receipt and a full explanation outlining the reason, which must be considered fully by the authoriser. Tips may be claimed if included on the supporting receipt, but must be reasonable and in line with local practice.

11.6 Air Travel

11.6.1 Domestic air travel may be used where this is more cost effective than other forms of transport, taking into account time as well as expense, or where this is the only direct form of travel available.

11.6.2 The cost of travel to the airport, and any baggage allowance fees must be added to the cost calculation of the air ticket.

11.6.3 Approval should be sought in advance from the traveller's Authorising Officer, who must be satisfied that the decision is justified, taking account of cost, time, environmental impact and the availability of alternative forms of transport. Agreement may be given, in principle, to similar journeys or patterns of travel over a period of time.

11.6.4 Air travel should be booked through a member of staff who will book through the RCN corporate travel provider.

11.6.5 Air travel (internal and international) should be at the cheapest available fare consistent with travel requirements, for example, economy class, taking account of reliability of the airline concerned, waiting time and the balance between a low cost (non-chargeable, non-refundable) ticket and a more expensive flexible option.

11.6.6 Use of first class, or upgrades to first class, are not acceptable even if they are funded by sponsoring organisations. However, travellers may accept a free upgrade to first class offered by the airline or may decide to upgrade at their own expense. A free upgrade should be reported to the RCN as a gift. A personal upgrade should also be reported by emailing the RCN Group Secretary with the relevant details.

11.6.7 Flights should be booked as well in advance as is practicable to take advantage of low fares. Travellers wishing to travel at short notice must seek relevant approval.

11.6.8 Air miles or other bonus schemes earned on RCN journeys should only be redeemed in a manner which benefits the RCN and not for personal use.

11.6.9 Losses in airports or transit must be immediately reported to local authorities and documentation evidencing this must be obtained. Local authorities must be pressed for action. Claimants should report any losses to their relevant Accountable Officer, where appropriate.

11.6.10 Travellers must return cancelled or unused tickets immediately to ensure a credit is issued, where the ticket allows.



11.7 Accommodation

11.7.1 Justification for accommodation should accompany any claim. Reasons for accommodation would include:

i. departure from home or arrival back at home would otherwise be before 6am or after 10pm

ii. consecutive days' attendance at a site where extra daily travelling time would be greater than 60 minutes each way, or where the cost of travelling exceeds the cost of accommodation

iii. where the performance of duties would be significantly impaired if accommodation were not available

iv. where the overall cost of having accommodation provided is less than any alternative which enables the claimant to properly fulfil their duties

v. where there is a demonstrable health and safety issue.

11.7.2 Accommodation must be arranged through a member of staff (see table in section 6.0 for appropriate team), who will book through the RCN corporate travel provider.

11.7.3 The RCN corporate travel provider will negotiate a corporate hotel programme on behalf of the RCN. This will include a small number of corporate hotels with agreed ceiling rates in London. Travellers are encouraged to use these hotels as they have been sourced to meet RCN requirements and the rates are negotiated on the basis of anticipated volumes.

11.7.4 Travellers can expect to use accommodation which meets the following standards:

- Ensuite facilities (shower or bath), TV, tea and coffee making facilities.
- Where it is necessary to work in the room, adequate space and facilities to do so (light, desk, or other writing surface,
  Wi-Fi if required).
- The establishment should have satisfactory personal security arrangements and emergency procedures.
- Restaurant facilities should be available on the premises or locally, offering full breakfast and a table d'hôte menu at reasonable prices.

11.7.5 If required, breakfast should be included in the rate. Dinner may also be included, up to the approved subsistence limit. Where breakfast is not included in the room rate, the combined room only rate plus the cost of breakfast should not exceed the appropriate rate ceilings outlined in Appendix 1.

11.7.6 The approved ceilings for hotel rates are set out in Appendix 1. These are subject to availability of suitable accommodation. If anyone not on RCN activity shares a room with the claimant any additional costs must be borne by the claimant.

11.7.7 Approved costs will normally be billed back through the RCN corporate travel provider. The traveller should not be required to pay on departure, except to settle any incidental or personal expenses. Where incidental costs are allowable under this policy, for example the cost of telephone calls as outlined in 11.7.9 below, or the use of Wi-Fi (where it is not provided free) specifically to undertake RCN activity they may be claimed through the out of pocket expense system, if evidenced by a call log

and receipt. Personal expenses including alcohol, mini-bar, and hire of films or costs in excess of the expense limits in force, may not be claimed.

11.7.8 Any claimant staying away from home is entitled, within a space of 24 hours, to telephone calls home up to a financial limit specified in Appendix 1 when supported by details of calls claimed and the relevant statement of itemised calls.

11.8 Subsistence

11.8.1 The RCN will reimburse reasonable subsistence costs incurred on RCN activity, supported by itemised receipts, up to the limits set out in Appendix 1.

11.8.2 The cost of breakfast, up to the approved rate, may be claimed if:

i. it is necessary for the claimant to start their journey from home before 7am, and

ii. the cost of breakfast is not included in the rate charged for overnight accommodation.

11.8.3 The cost of lunch, up to the approved rate may be claimed if:

i. the claimant is occupied on RCN activity for more than four hours in any one day, and

ii. lunch is not otherwise provided.

11.8.4 The cost of dinner, up to the approved rate, may be claimed if the claimant is away from home and on RCN activity after 8pm.

11.8.5 Alcohol should not be included as part of a subsistence claim.

11.8.6 Where a claimant is also claiming the cost of dinner for another RCN claimant, the name of the other claimant must be included clearly on the claim.

11.8.7 Where a claimant is claiming the cost of dinner, the receipt of which is part of a group receipt, the claimant must clearly identify the items being claimed by themselves. They must also note the name of other potential RCN claimants included on the receipt.

11.9 International Travel

11.9.1 All international and European travel must be authorised prior to booking, by the Chair of Council or Chief Executive and General Secretary.

11.9.2 International travel and accommodation must be arranged through a member of staff who will book through the RCN corporate travel provider. Prior approval must be obtained for hotels exceeding the current London hotel rate ceiling (Appendix 1).

11.9.3 The Policy and Public Affairs Department is able to provide advice on the process for agreeing RCN representation at international events and for feeding back outcomes.

11.9.4 Unless otherwise agreed, processes and rates (Appendix 1) as laid out in this policy apply to all overseas travel. However it is acknowledged that those travelling on RCN activity to non-EU and non-US destinations, for example some African and Central American destinations, may require some variations. Claimants should, once the proposed travel has been agreed, contact the appropriate Accountable Officer (see table in Section 6) and the Head of Finance who will agree any appropriate variations.

11.9.5 The cost of single visit visas, required for RCN business travel, will be refunded where appropriate. Costs associated with required vaccinations may also be claimable.

11.10 Hospitality / business entertaining

11.10.1 Business entertaining is the provision of food, drink or other hospitality to third parties, hosted and paid for by RCN Office Holders (unpaid and paid) and RCN staff. Please refer to the RCN Hospitality and Business Entertaining Policy, which is available on request from the RCN Governance Team, for more information and details of what may be claimable under that policy.



11.11 Gifts

11.11.1 As a general rule, the provision of gifts, including flowers, chocolates and alcohol is not permitted. Flowers may be sent in the case of serious illness or in the event of the death of a serving member up to the value of £50, including delivery and other charges. Any other exception must be agreed, in advance, by the Chair of Council or the RCN Group Secretary.

11.11.2 Guidance on the receipt of gifts by RCN Office Holders (unpaid and paid) is contained in the RCN Conflict of Interest Policy, which is available from the RCN Governance Team on request. The limit over which gifts must be declared is included in Appendix 1.



11.12 Telephones and other equipment

11.12.1 Telephone calls made in the course of RCN activity must always be made in the most cost effective way that is reasonably available. Users of RCN telephones or those using telephones for RCN activity, should refer to the RCN Telephone Policy, which is available from the RCN Governance Team on request.

11.12.2 The cost of calls on privately owned telephones or mobiles, made in the course of authorised RCN activity, may be claimed at the rate they were billed. Only the cost of calls where an itemised call charge statement is provided which clearly shows a cost has been incurred may be claimed.

11.12.3 No part of the cost of a personal mobile phone contract is claimable.

11.12.4 RCN will not reimburse the cost of pay-as-you-go mobile top-up vouchers or receipts for personal mobile phones.

11.12.5 RCN mobile phones may be provided to RCN Accredited Representatives on a case-by-case basis, according to need.

11.12.6 The RCN Accredited Representative must submit itemised call records and the RCN reserves the right to withdraw the RCN phone at any time. RCN mobile phones provided to RCN Accredited Representatives must only be used for RCN activity. If, in exceptional circumstances, the RCN phone is used for private calls, this must be identified to the appropriate Authorising Officer and any reimbursement due made in a timely manner to the RCN Finance Department.



11.13 IT and office equipment and supplies

11.13.1 RCN Accredited Representatives undertaking case work may be entitled to the use of RCN provided equipment, for example laptops in order to carry out their case management responsibilities. Any provision of such equipment will be subject to strict policies and procedures and will be at the discretion of the relevant Country or Regional Director. The individual will be required to sign for the equipment and agree that the equipment will be used for RCN activity only. Any equipment provided by the RCN remains RCN property and must be returned immediately should the individual cease to be an Accredited Representative.

11.13.2 Regional Operations Managers / Associate Country Directors will be required to keep up-to-date lists of all Accredited Representatives in their area who have been provided with RCN equipment. Should HMRC deem provision of any equipment taxable the cost of this will be borne by the Region / Country. Full details of the policy in place for the provision of RCN equipment to RCN Accredited Representatives is available on the RCN website.

11.13.3 More details regarding the process and responsibilities relating to the use of RCN equipment can be found in the RCN Equipment for Case Management Policy and Guidance.



11.14 Child care and Other Dependent Care

11.14.1 Child care and other dependent care are not normally payable to unpaid Office Holders. Other claimants covered within this policy may be able to claim the reasonable cost of childcare, if supported by an appropriate VAT receipt.

11.14.2 Pet care costs may not be reclaimed.

11.15 Emergency expenses

11.15.1 It is acknowledged that in exceptional circumstances an individual on RCN activity may need to incur expenses outside of this policy when an emergency has occurred. Possible emergency situations may include where the claimant has been taken ill whilst conducting RCN activity, or a close relative has been taken ill and the claimant needs to return home promptly.

11.15.2 In such cases the claimant should seek to obtain agreement from an appropriate source where possible. However it is acknowledged that this may not always be possible, in such circumstances, as long as the claimant adopts a reasonable and common sense approach the RCN is very unlikely to refuse reimbursement where a clear explanation is provided.

11.16 Other

11.16.1 The expense types included within this policy are the ones the RCN would normally anticipate those carrying out activities on behalf of the RCN, may incur.

11.16.2 However from time to time an individual may be required to incur, as part of their activities on behalf of the RCN, an expenditure type not specifically identified in this policy. In such circumstances the claimant and the individual who will be expected to authorise the expense should seek advice from the Head of Finance before the expense is incurred. In some instances the expenditure may require approval of the Chair of Council or the RCN Group Secretary as appropriate.

12.0 Claiming process

12.1 Making a claim

12.1 All expenses claimed should be made on the appropriate form (see Appendix 3 a separate document, which can be found on the RCN intranet/internet). The status of the claimant (such as a Council member, RCN Accredited Representative, etc.) should be recorded on the form. RCN members should include their RCN membership number on the claim form.

12.2 Claim forms must be completed in ink and should be legible. Alternatively, those with access to a computer can choose to complete an Excel version.

12.3 A separate claim form should be completed for each area of activity that will be authorised by a different person or part of the RCN in accordance with the authorisation framework (see section 6). This will ensure that the authorisation process is as efficient as possible and that delay in reimbursing the expenses are kept to a minimum.

12.4 All expenses claimed must be supported by VAT receipts. Claims for telephone calls and journeys paid for by Oyster or debit / credit card must be accompanied by detailed statements from the relevant provider.

12.5 Reasons must be given for any cancellation charges included in a claim. Such charges may not be paid in all cases.

12.6 Where mileage in a private vehicle is being claimed then a journey log should also be completed specifying “from/to” and also the reason for the journey (see Appendix 3 a separate document, which can be found on the RCN intranet/internet).

12.7 Receipts should be attached to the claim form using a staple. They should be in date order to correspond with the details on the claim form itself.

12.8 Claim forms must be signed and sent to the authorising person or department. Inadequately authorised claim forms will be returned to the claimant unpaid.

12.9 Payment will normally be made by a transfer directly into a bank account. Any changes to a claimant’s bank details should be notified to the Accounts Payable Section of the RCN HQ Finance Department (except in the three National Boards where it should be sent to the relevant Board Business Manager).

12.10 Payments will be made directly to a claimant’s bank account by Bacs. Expenses must not be paid through petty cash accounts/floats.

Appendix 1: RCN Expense Rates for Unpaid Office Holders, RCN Accredited Representatives, Members, Unpaid Advisers and Volunteers

Claim limits and approved allowances from 6 April 2026 until further notice.

This Appendix sets out the expense rates and limits currently applicable for RCN unpaid Office Holders, RCN Accredited Representatives, RCN Members, Unpaid Advisers and Volunteers on approved RCN activity, within the RCN Expenses Policy. Please make sure that you are familiar with the policy, principles and guidance before making a claim.

Travel

Where travel is necessary, the preferred mode of travel for RCN business is public transport. All rail and air travel must be booked through a member of staff, who will use the RCN corporate travel provider, or the online facilities they provide.

Where a private car is used, the following rates apply:

	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Private car/van	55p	25p
Motor cycle	24p	24p
Bicycle	45p	20p
***Passenger**	5p	5p
****Alternative voluntary rate**	24p	24p

** 5p per passenger per RCN mile for carrying fellow claimants in a car or van on journeys which are also RCN journeys for them.*

***The alternative voluntary rate is claimed at the individual's discretion.*

Accommodation

All hotel bookings must be booked through a member of staff (see table in section 6.0 for appropriate team), who will use the RCN corporate travel supplier to access approved rates, including negotiated rates at selected London hotels.

Maximum rates per night, bed and breakfast including VAT:

London	£180
Major city rate - Birmingham,Belfast, Cardiff, Edinburgh, Leeds, Liverpool and Manchester	£130
Outside London	£110

The above rates are subject to suitable accommodation being available. A full explanation will be required for any claims where the limit is exceeded.

When away from home overnight, the cost of telephone calls or data charges, if free Wi-Fi is not available, can be claimed up to a maximum cost of £5 per day. Itemised call logs evidencing cost incurred are required in support of any claim.

Subsistence

The cost of breakfast, lunch or dinner taken when on RCN activity may be claimed as follows:

Breakfast	**£6**	It is necessary to leave home before 7am, and the cost of breakfast is not included in a booking for overnight accommodation
Lunch	£6	More than four hours is spent on RCN business on that day

*Dinner	£25	The claimant is away from home on RCN activity after 8pm

**Rate applicable for appropriate expenditure incurred on or after 1 January 2024. Prior to this the rate of £20 applies.*

The lunch and dinner allowance may be combined if the individual is required to be away from home on RCN activity (this includes travelling time) for a continual period from before 12pm (noon) until 8pm or later and claims only one meal during that period. The combined rate is not claimable if the individual has received lunch or dinner as part of the activity attended.

The claim must be supported by a VAT receipt, alcohol should not be included.

Congress

Members representing a branch, forum or other entity at Congress will be reimbursed for travel and accommodation in accordance with the travel and expenses policy within limits agreed by Council for that event in accordance with the RCN Constitution.

Lunch expenses may not be claimed and dinner expenses may not be claimed on evenings when it is assumed that all delegates will be attending organised events.

Receipts must be included.

Gifts

Any gift received to a value of £50 or over must be declared under the RCN Managing Conflict of Interest Policy.

With the exception of gifts, the above rates will be reviewed annually.

Appendix 2 – Document and Version Control Summaries

Document Control Summary

Title	**RCN Unpaid Office Holders, Members, and Volunteers Expenses Policy**
Status	Approved
Version no.	5.2
Date	06 April 2026
Approved by	Council
Effective from	06 April 2026
Next review date	December 2026

Version Control Summary

Version	Date	By	Summary
4.0	Nov 18	Vanessa Woods, Head of Finance	• The policy combines and replaces: RCN Office Holders, Members and Volunteers Expenses Policy v3 (September 2014) • Streamlined policy aimed at making policy more user friendly • Highlights key areas which can be claimed
5.0	Aug 19	Vanessa Woods, Head of Finance	• Addition of passenger mileage rate of 5p
5.1	Jan 24	Vanessa Woods, Head of Finance	• Inside and outside London hotel rates increased • New hotel rate for major cities • Increase in dinner rate
5.2	April 26	Vanessa Woods Head of Finance	• mileage rate increased from 6 April 2026 to 55p from 45p per mile

The RCN represents nurses and nursing, promotes excellence in practice and shapes health policies

RCN Online
www.rcn.org.uk

RCN Direct
www.rcn.org.uk/direct
0345 772 6100

Published by the Royal College of Nursing
20 Cavendish Square
London
W1G 0RN

020 7409 3333

November 2018
Publication code 007 346

Royal College of Nursing