

## Expense reimbursement policy

### Overview

This policy relates to the reimbursement of Cafcass employees for reasonable expenses incurred whilst carrying out their duties on official business. Agency workers can be reimbursed for reasonable expenses via their agency, in line with this policy.

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## **1.0 Introduction**

- 1.1 Cafcass supports all staff to discharge their role effectively. Under this policy, staff can claim reimbursement for reasonable expenses incurred on official business.
- 1.2 The financial constraints upon Cafcass are significant and therefore all resources must be managed well. To ensure that we achieve optimum value for money, all staff should consider whether travel is necessary. Full consideration should be given to whether a journey is business-critical (i.e. essential to the effective delivery or support of our frontline services), or whether there are practical alternatives by which business objectives can be achieved without the need to travel. Practical alternatives which have been shown to be effective include video conferencing, Skype business call (including video call and screen sharing), Facetime call, and telephone conference calls, all of which are fully supported using Cafcass laptops and smartphones and which should be regarded as the first (default) option unless the purpose / objective of the meeting cannot be achieved by their use.
- 1.3 The Expenses Reimbursement Policy recognises that staff are operating under great pressure as a result of continuously high levels of demand and that they will need to move around frequently, often at short notice, to deliver all that is being asked of them. The Policy is a high trust policy and requires all staff to prioritise the needs of children and the service, and to use scarce Cafcass resources with common sense and prudence.
- 1.4 Monitoring of the policy is the responsibility of the claimant first and foremost, supplemented by checks, authorisations and sampling by managers and by flags within the Cafcass HR and financial management systems.

## **2.0 Principles**

- 2.1 This policy applies to all Cafcass staff and to members of the Cafcass Board. Agency workers can be reimbursed via their agency, in line with this policy. The expectation is that employees should be reimbursed for reasonable expenses incurred on official business but should never gain.
- 2.2 It is the responsibility of each individual employee to ensure that supporting receipts are retained for all claims made by them (e.g. car parking costs, hire car fuel, bus/train tickets etc). In order to operate subsistence rates set by HMRC, receipts for subsistence must also be attached in all cases to the claim when entered into iTrent to enable monthly review and periodic audit. Other claims may be audited from time to time to ensure compliance with these requirements. Whilst each individual employee remains fully accountable for ensuring that valid receipts are retained to accompany claims as necessary, it is accepted practice for local arrangements to be in place whereby receipts are stored centrally at an individual's normal office base (nominated Cafcass office in the case of designated Homeworkers) in order to ensure safe storage and for the purposes of future audit scrutiny. Where such local arrangements do not operate then the individual is responsible for retention of receipts.

N.B. It is not the responsibility of Business Services staff within local offices to check receipts, nor to ensure that submitted claims are accompanied by valid receipts where necessary.

- 2.3 Where receipts are not available or have been misplaced, an explanation will need to be provided by the employee on a [Missing Receipts Form](#). This will need to be authorised by the line manager and sent to Payroll in the case of subsistence claims, or for other claim to be retained (alongside the other receipts pertaining to the employee's claims) for future audit purposes. Any claim that is not supported by a valid receipt where required will only be permissible where the line manager authorises the completed Missing Receipts Form. This is an important safeguard for all concerned.
- 2.4 Claims must be submitted no later than 3 months after the travel and/or reimbursable expense was incurred. Only in exceptional circumstances, where there are valid reasons for late submission (such as long-term sickness, maternity), can discretion be granted to extend this timeframe. This requires approval at CMT level.
- 2.5 Cafcass will neither reimburse annual credit nor charge card subscription charges for employees using this method of payment for expenses.
- 2.6 Cafcass is required to address and report upon specific governmental targets covering emissions from all forms of transport, so each decision about whether travel is necessary and if so what means of transport is most appropriate should take account of the following factors:
- Whether travel is necessary or whether there are alternative means of achieving the same business objectives using the available remote / virtual technology;
  - Carbon footprint and emissions considerations;
  - Cost, productivity and wellbeing factors in relation to alternative types of travel;
  - Facilitating the ability to work whilst travelling, including confidentiality considerations for the type of work needing to be carried out;
  - Any work deadlines that can only be met if work is completed during a train journey or another choice of transport;
  - Any risk factors e.g. time of the day/evening/night and the physical environment the employee is in.
- 2.7 The decision about whether to travel, and then the means of transport if travel is deemed business critical, should take all the above factors into account, so that the rationale is justifiable. Such decisions are also auditable.

### 3.0 **Travel**

3.1 Employees are responsible for the commute costs to and from their normal office base. However, with the Cafcass flexible working policy, staff may just as frequently travel from home to their first appointment, so business travel may start from home, subtracting the home to office mileage or costs incurred as necessary in line with the information on claimable journeys at 3.3 below.

3.2 Before undertaking any travel, employees should consider whether it is necessary, particularly where a long-distance journey may be required; or whether there are practical alternatives by which business objectives can be achieved without the need to travel. Practical alternatives may include video conferencing, a conference phone call using a Cafcass laptop or smartphone.

### 3.3 **Claimable journeys**

Business journeys may be claimed as follows: (Please see Appendix C for diagrammatic examples.)

- Where official business travel starts and finishes at the normal office base, the actual miles travelled or fares expended should be claimed;
- Where official business travel starts and finishes at the employee's home location, and does not go a location within 3 miles of the normal office then the actual miles travelled or fares expended should be claimed;
- Where a journey is substantially the same as the individual's commute between home and their normal place of work (office base) then the normal home to work mileage or cost of fares must be deducted from any claim. A journey will be defined as being "substantially the same" as an employee's normal commute to work if it is to a location that is within a 3-mile radius of the employee's normal work base.
- If a journey passes within a 3 mile radius of the normal office on route to a more distant location then the total distance may be claimed. This will still be the case if the individual visits the office so long as they do not undertake any substantial work and the visit to the office is incidental to the journey, for example to pick up or drop off a document or piece of equipment. If any work is undertaken at the office (e.g. writing reports, calls or emails, joining meetings etc) then the journey will be deemed to be broken and the journey from home to the office will be treated as an ordinary commute and cannot be claimed (see Appendix C, example 6 for guidance). The determination of whether a journey is substantially the same as an individual's normal commute will be made by an appropriate manager (the line manager in normal circumstances), with advice being sought from HR as necessary to ensure that adherence to HMRC guidance is maintained. It is important that managers have due regard for the journeys being claimed by staff members, so as to ensure that they can support staff to submit legitimate claims at all times, in line with the guidance in this policy.
- Where official business travel to a temporary place of work (e.g. court, a child's home etc) which is more than 3 miles from the office and the journey starts from the normal office and finishes at the employee's home, then the actual miles travelled or fares expended should be claimed.

3.4 Recognised home-workers should claim official travel from 'home' – 'home' being their normal office base. Home-workers will be required to travel to their link office base at least 4 times during any calendar month. Expenses will not be claimable for travel to the link office base. In line with the principles outlined in this policy, recognised home-workers may claim reimbursement for reasonable parking expenses incurred for business purposes at a temporary place of work, so long as this is one-mile or more from their home (i.e. their normal office base).

3.5 Claimable mileage must be calculated on the basis of the most efficient route possible for the journey, taking into consideration value for money requirements, work deadlines and practicalities, journey time and health, safety and well-being considerations.

### 3.6 **Overseas travel**

Where Cafcass employees are required to undertake work overseas then the normal subsistence rates do not apply. All business expenses incurred overseas, including local travel and subsistence will be reimbursed based on actual receipted expenditure. It is essential therefore that all receipts are retained.

Travel to and from the destination country and accommodation requirements should be booked in advance and will typically be through CTM (previously Redfern) unless other specific provision is being made e.g. as part of a wider project.

#### **4.0 Travel by car**

4.1 If car journeys are necessary to attend Cafcass business, all employees are encouraged to car-share whenever practical. Where a Cafcass Pool Car is available this must always be the first option before own car or hire car usage.

#### **4.2 Car and motorcycle details**

Where an employee elects to use their own vehicle for business purposes, it is the responsibility of the employee to ensure that their vehicle is maintained to a roadworthy condition, fully taxed, and properly insured.

4.3 All employees who use their own vehicle or someone else's vehicle (including that of a family member) on Cafcass business must ensure that the relevant car insurance policy covers the use of the vehicle on Cafcass business and the insurer is aware that this may involve the transportation of third parties.

4.4 The certificate of insurance should state the permitted use as "use by the policyholder (and named\*) in connection with their business". (\*where the name of employee is not the policyholder).

4.5 Where mileage claims are submitted, the employee is responsible for ensuring the vehicle is compliant with legal requirements such as road tax, MOT and any parking permit required. The employee is also responsible for ensuring they possess the necessary legal documents such as a valid driving licence and an insurance policy covering business use. The employee may be requested at any time, by an appropriate manager, to produce these documents for any audit or compliance checking purposes and will be required to do so

#### **4.6 Self-drive hire cars**

With prior approval from their line manager, Cafcass will meet the hire and fuel costs of a short-term hire car for a member of staff if this is essential for official business use and if it represents the most cost-effective method of transportation.

4.7 The circumstances in which this might occur are as follows:

- The journey to be undertaken is in accordance with hire car guidance.
- Where this is the most cost and time effective means of travel. Public transport options should be considered first, as well as use of a personal vehicle before self-drive hire cars are booked.

4.8 In the above case, the insurance should specifically cover the use of the vehicle by the member of staff for official business. Where car hire is through *Enterprise*, our nominated supplier, employees are fully covered by Cafcass fleet insurance. Employees must not use hire cars for personal use including commuting.

#### **4.9 Travel rates and allowances**

All mileage incurred in relation to Cafcass official business will be reimbursed at HMRC rates with the exception of hire car refuelling costs where the full receipted cost should be reclaimed and the receipt should be retained. Mileage rates are detailed in Appendix A.

#### 4.10 **Car parking**

Any parking costs incurred when attending the normal office base / place of work are **not claimable** where they form part of routine attendance, with the exception of any additional costs applicable under the terms of the Relocation policy.

Where available, Cafcass employees are permitted to use car parking facilities at their local office. Such facilities are provided primarily for use by Cafcass service users/visitors and employees requiring their vehicle for the purpose of travel on official business on that day and for official visitors to the office. Therefore, priority will be given to service users, visitors and employees on this basis.

4.11 When an employee incurs costs as a result of parking whilst on official business away from their normal office base (i.e. at a temporary place of work), reimbursement for such parking charges will be paid where that temporary place of work is one-mile or more away from the normal office base. Employees should seek to use the most cost-effective car-parking facility available.

4.12 There is an exception to the one-mile rule (4.11) where parking charges are incurred when attending court in circumstances where that is the primary reason for making the journey. This includes locations where the Family Court is co-located with or in close proximity to the local Cafcass office. If a member of staff also needs to visit the office on the same occasion then this exception will still apply so long as the attendance at court is the majority activity and the attendance at the office and travel by car would not have otherwise occurred.

4.13 There may be other exceptional circumstances where there is a demonstrable impact upon frontline service delivery and consideration may be given to reimbursement of parking costs incurred at a location within one-mile of a normal office base / place of work. Exceptional means just that – rare and justifiable within the overall parameters set out in this policy. If in doubt then staff or managers should seek advice before incurring such costs or approving such claims.

4.14 There may be occasions when an employee incurs reasonable car parking expenses while carrying out their necessary work duties, but does so whilst on route as part of their normal commuting journey to the office or as part of a journey that is determined to be substantially the same as their ordinary commute (as per 3.3 above). In these circumstances such car parking costs may be claimed.

4.15 Cafcass will not reimburse employees for parking fines or other penalty charges incurred whilst on official business.

#### 4.16 **Road/toll bridge charges**

Actual road and toll bridge charges incurred will be reimbursed where these have been incurred in connection with claimable business-related journeys. Toll charges will not be reimbursed where they pertain to the ordinary commute, where there is a reasonable and more cost-effective alternative (e.g. M6 Toll), or where reasonable public transport options are available as an alternative. In exceptional circumstances, these extra costs may be justifiable e.g. if running late and in heavy traffic which would mean arriving at an appointment late.

#### 4.17 **Congestion charges and clean air zones**

Congestion charges are those levied against all vehicles entering a specified area. Cafcass will not pay congestion charges for employees who choose to bring cars into city centres where such charges are incurred. Clean Air Zones or Low Emissions Zones differ from congestion charges because they only levy charges against

vehicles with higher emissions. Where a new government recognised Clean Air Zone is introduced then Cafcass will refund daily charges but only in respect of qualifying business journeys (i.e. not commuting or journeys which are similar to the ordinary commute) and only for a fixed period of 12-months from the local introduction of such schemes, or any subsequent scheme expansion.

It is the responsibility of the individual employee to understand the rules in relation to their local scheme and to make any payments owing before being able to reclaim this as an expense and should retain evidence of payment. Cafcass will not reimburse any fines or additional fees resulting from non-payment of clean air zone charges.

Further details and information on recognised schemes are available here [Clean air zones - GOV.UK \(www.gov.uk\)](https://www.gov.uk/clean-air-zones). Information about the proposed expansion of the London ULEZ in 2023 is available here [Ultra Low Emission Zone - Transport for London \(tfl.gov.uk\)](https://tfl.gov.uk/ultra-low-emission-zone).

#### **4.18 Use of bicycles**

Employees are encouraged to use bicycles to travel for official Cafcass business, where feasible. Allowances will be claimable at the rates as set out in Appendix A.

### **5.0 Travel by public transport**

#### **5.1 Season ticket reimbursement**

Claims for use of a season ticket can only be made where the individual has incurred a cost greater than the costs necessary to travel daily to their office base. A key principle of this policy is that reasonable expenses will be reimbursed, but there must be no profit. Reimbursement would only apply if the employee needed to purchase a more expensive ticket to carry out their duties with Cafcass. The most cost and time effective journey option should always be considered in advance.

5.2 Reimbursement will be at the equivalent lowest return journey rate permitted for the time travel is required to be undertaken for the additional cost element only.

5.3 Saver/advanced tickets should be purchased where available on public transport systems, and where this represents the most cost-effective ticket available. Employees who travel in London should use an Oyster card as rates are more cost effective. They should register the Oyster card on line and can then obtain a statement of use. Journeys should be claimed as detailed on the statement for business journeys only. Please be aware, statements should be obtained on a monthly basis as information remains available for only a short period of time. Employees without an Oyster card who travel infrequently to London should purchase the most cost effective Underground ticket for their journey.

5.4 An official copy of the rates used for claims should be provided where a season ticket has been used.

5.5 Employees will be required to diarise evidence of journeys for any inspection by internal audit and HM Revenue and Customs (HMRC).

5.6 Employees may obtain an annual season ticket loan.

#### **5.7 Rail travel**

Employee travel on the rail network must be by the most cost-effective means and will normally be saver or standard class travel. In some instances, upgrades are

permissible. For example, where the train is overcrowded, if urgent work requires completion, or where the individuals working day has been extended. Direct and indirect costs, such as reduced productivity should be taken into account as set out at paragraph 2.6 and 3.2 above. Tickets should be booked as far in advance as possible using the Cafcass booking system, Corporate Travel Management (CTM), to obtain the most cost-effective tickets. Journeys costing in excess of £20 should usually be purchased through CTM, unless there are business critical or other exceptional reasons why this is not possible, in which case line manager approval should be sought (where feasible) to purchase the travel outside of CTM and claim the cost back via T&S. Staff should exercise discretion and professional judgement when purchasing travel in excess of £20 outside of CTM, prioritising cost effectiveness and service delivery needs. Journeys costing under £20 can, where absolutely necessary, be purchased individually and then reclaimed via T&S (i.e. expense reimbursement through the i-Trent system) without line management approval.

#### **5.8 Railcards (Young Persons/Senior Citizens/Disabled Users)**

Where employees qualify for a railcard and the savings resulting from having the card are greater than the cost of the card for official business journeys, Cafcass will reimburse the employee for the cost of that annual rail card. This would need to be evidenced in terms of regular rail travel in order to make the cost of reimbursement justified by the organisation.

### **6.0 Air travel**

#### **6.1 Domestic travel**

In exceptional circumstances, it may be necessary for employees to travel by air, where this represents the most cost effective and expedient option. All journeys by air must be authorised by the relevant Senior Manager.

#### **6.2 International travel**

In the event that a Cafcass employee is required and approved to travel abroad, approval on spending limits must be obtained from the relevant Senior Manager.

World Subsistence Rate guidance available from:

<http://www.hmrc.gov.uk/employers/emp-income-scale-rates.htm> may be used in determining spending limits.

If international travel on official Cafcass business is required, reasonable expense support can be arranged in advance with sufficient prior notice. Employees should contact National Office finance colleagues for further information.

### **7.0 Overnight allowances**

#### **7.1 Hotel accommodation**

Hotel accommodation can only be booked when staying a minimum distance of 50 miles from the employee's normal place of work and it is not reasonable or cost effective to return home.

#### **7.2 Maximum nightly rates are based on bed and breakfast.**



7.3 Accommodation where possible should be booked using establishments of at least 3-star rating.

7.4 Accommodation should be booked through the Cafcass hotel booking service. The link to the website can be found on the [intranet](#). All bookings should be made electronically.

#### 7.5 **Lodging allowance**

Employees who elect to stay with friends, family or colleagues rather than in a hotel are eligible to claim a lodging allowance (see appendix A). This allowance is subject to Tax and National Insurance deductions.

7.6 Employees must be staying a minimum distance of 50 miles from their normal place of work.

### 8.0 **Subsistence**

8.1 Subsistence may be claimed, as per the rules set out below at 8.2, only when an employee is a **minimum distance of 20 miles away from their normal office base** (or their home in the case of designated home-workers) for at least 5 consecutive hours in any one 24-hour period and incurs costs for food or beverages. Only costs incurred specifically for this period can be reclaimed i.e., the cost of food items purchased and prepared by the individual in advance are not claimable.

8.2 Subsistence will be paid at the following rates:

- Where an employee is away from their normal office base for a period of **more than 5 hours but less than 10 hours** in any 24-hour period a flat rate of **£5** may be claimed;
- Where an employee is away from their normal office base for a period of **more than 10 hours but not beyond 8pm** a flat rate of **£10** may be claimed;
- Where an employee is away from their normal office base for a period of **more than 10 hours and this is ongoing after 8pm** a flat rate of **£15** may be claimed.

8.3 Where an employee is away from their normal office base for a period of more than **10 hours and this includes an overnight stay**, then it will be the **actual receipted costs** up to a maximum amount of **£22** may be claimed.

8.4 The above rates cannot be combined. The maximum amount that may be claimed for subsistence by an employee in any single 24-hour period is therefore **£22**.

8.5 Employees will need to provide full details of the journey and the reason for the subsistence on the claim submitted via i-Trent and **must attach supporting receipts for all subsistence claims** and this includes where a flat rate payment has been claimed. This will enable us to satisfy the HMRC requirement to regularly monitor the actual costs incurred to ensure that the flat rate payments remain appropriate.

8.4 Subsistence will not be claimable where an employee has attended an event where meals are included (e.g. Conference and Training events).

8.5 The cost of food items purchased and prepared in advance may not be claimed. Only food or drink purchased after the start of the qualifying journey are claimable.

- 8.5 Alcohol is not permitted as a claimable expense under any circumstances.
- 8.6 Under no circumstances can any form of subsistence, either for an individual or a group, be purchased using a Government Procurement Card (GPC).
- 8.7 In addition to regular monitoring above at 8.5, subsistence claims will be periodically sampled for audit purposes to ensure compliance with the policy.

## **9.0 Sundry / Ad Hoc expenses**

- 9.1 Sundry/Ad Hoc expenses may be claimed exceptionally where these are necessarily incurred in the course of an employee's duties. Examples might include costs relating to purchase of sundry items necessary for completion of work, only where such items cannot practicably be procured through normal purchasing processes. Examples might include stationery/office consumable items for immediate use which cannot be obtained through normal stationery providers, or low-cost items to support direct work with children where other suitable and age-appropriate items/materials are not available. Approval to purchase such items should be obtained from line managers in advance. Items purchased for direct work should be retained by Cafcass, and wherever possible should be re-useable in order to maximise value for money. This will also avoid any suggestion that such items have been purchased as gifts for service users, as this is not permitted under this policy.
- 9.2 Claims for subsistence should be submitted in accordance with the criteria set out under section 8 above. Only under exceptional circumstances will claims for food or beverages for personal consumption be allowed where this involves attendance at a temporary place of work which does not satisfy the time and distance requirements for a subsistence claim, and only where such expenses are deemed essential for effective service delivery. For example, costs incurred when facilitating direct work with children at a venue where food or drink is consumed, but only where this is deemed to be the most appropriate setting and method of facilitating that activity to take place. Such instances will be genuinely exceptional and undertaking work with service users in catering venues will not automatically entitle the member of staff to a meal. Attendance at court hearings, or other temporary workplaces which are routinely visited would not be considered exceptional. Any proposal to incur such expenses must be agreed in advance by the relevant Assistant Director/Budget Holder, with evidence of approval to be provided on request to Cafcass Payroll. If in doubt as to whether claims are likely to be allowable then advice should be sought in advance via [cafcass.payroll@cafcass.gov.uk](mailto:cafcass.payroll@cafcass.gov.uk)
- 9.3 All claims submitted for Sundry/Ad Hoc expenses will be subject to monthly audit prior to processing for payroll. Claims which are not in accordance with the requirements above may be rejected.
- 9.4 Employees will need to provide full details of the reason for the sundry/ad hoc claim on the claim form submitted via i-Trent. Supporting receipts for all sundry/ad hoc claims will need to be retained as per paragraph 2.2 above.

## 10.0 Review of policy

- 10.1 This policy will be regularly reviewed in order to maintain compliance with HMRC rules.

## 11.0 Other related policies and procedures:

Policy Title	Relevance
Sustainability Strategy	Domestic Air Travel
Enquiries Abroad/Overseas Travel Policy	Overseas Travel
Interim Season Ticket Loan Policy	Season Ticket Loans (Transport) Bicycle Loans
Car Policy	Lease Cars
Cafcass Car Hire Scheme	Car Hire

Owned by	Alastair Thirsk - Human Resources		
Approved by	Corporate Management Team		
Approved on	April 2013		
Implemented	April 2013		
Amended	07/09/2022 - Clean air zones and low emissions zones (not congestion charge) now reimbursed in the first 12 months of implementation or expansions of new zones. Changes to the way subsistence is paid and to reduce the minimum distance requirement from 40 to 20 miles. 12/12/2022 – HMRC fuel rates for lease/hire cars updated. 28/03/2023 – Changes to home-to-work mileage for journeys substantially the same as ordinary commute section 3.3 Claimable Journeys and relevant Appendix C examples. 19/10/2023 – HMRC fuel rates changes for company/lease vehicles. Specific reference to 'commuting' being included as 'personal use' for hire cars.		
Version	17.5 Oct 2023	Review date	Sept 2025

## Appendix A – Expense reimbursement rates and allowances

Clause	Rate	Notes/Criteria
Personal Car Mileage Allowance	45p	first 10,000 miles
	25p	Mileage thereafter
Lease Car/Hire Car Mileage Allowance  <b>Effective from 01/06/2020</b>  For previous rates please click below: <a href="https://www.gov.uk/government/publications/advisory-fuel-rates">https://www.gov.uk/government/publications/advisory-fuel-rates</a>	13p	Petrol cars 1400cc or less
	16p	Petrol cars 1401cc to 2000cc
	25p	Petrol cars over 2000cc
	12p	Diesel cars 1600cc or less
	14p	Diesel 1601cc to 2000cc
	19p	Diesel cars over 2000cc
	10p	LPG cars 1400cc or less
	12p	LPG cars 1401cc to 2000cc
	19p	LPG cars over 2000cc
Passenger Allowance	5p/1p	5p for the first passenger and 1p for each subsequent passenger
Motorcycle Allowance	24p	Per mile
Bicycle Allowance	20p	Per mile
Hotel Allowances	Actual Cost up to a maximum of £150	London
	Actual Cost up to a maximum of £100	All other areas within the UK
Lodging Allowance	£36	Per night, taxable
Subsistence	Flat rate £5	At least 20 miles away from normal office base <b>and</b> for a period of more than 5 hours.
	Flat rate £10	At least 20 miles away from normal office base <b>and</b> for a period of more than 10 hours.
	Flat rate £15	At least 20 miles away from normal office base <b>and</b> for a period of more than 10 hours and ongoing after 8pm.
Subsistence (overnight)	Actual receipted amount up to a maximum of £22	At least 20 miles away from normal office base <b>and</b> for a period of more than 10 hours and includes an overnight stay.

### Notes:

- The mileage and lease car rates are reviewed by HMRC in March, June, September and December of each year. Therefore, the rates are subject to change and this table will be updated with any change soon after the HMRC review.

## **Appendix B – HM Revenue and Customs (HMRC)**

Each year Cafcass is required to make a return (form P11D) to the HMRC of all expenses paid to, or borne on behalf of, every employee whose combined annual total of salary, benefits and expenses exceeded, or was at a rate of £8,500. Cafcass is also obliged to make a return (form P9D) for every employee earning less than £8,500, who received certain expenses and benefits.

Employees may be able to claim further tax relief depending on the nature and purpose of the expense incurred. Income tax is not charged on expenses, which are “wholly, exclusively and necessarily incurred in the performance of the duties of the employment”. The employee must contact their own tax office in order to make a claim (under section 198 Income Corporation Taxes Act 1988) for any expenses reported on their P11D which were wholly, exclusively and necessarily incurred in the performance of the duties of the employment”.

Cafcass will submit the relevant P11D returns, and provide each employee with full details of the expenses and benefits disclosed therein, no later than 6 July each year.

## Appendix C – Diagrammatic examples

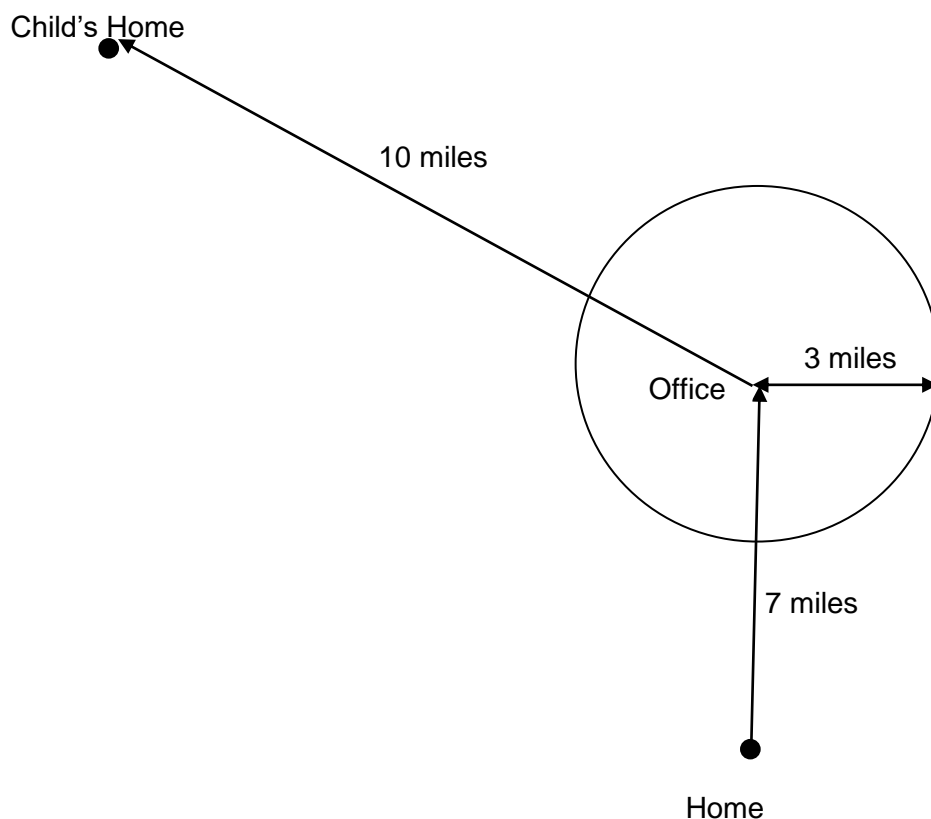
The examples below provide further guidance to what constitutes claimable travel, as set out in section 3 of this policy.

### Example 1. Return journey to a temporary place of work where official business travel starts and finishes at the normal office base.

Home to Office:	7 miles
Office to Child's Home and return:	10 miles each way
Total mileage claimable:	20 miles (or fares expended).

In this example, the usual home to office journey of 7 miles is an ordinary commute and is therefore not claimable. The individual stops at their normal office base in order to carry out various duties and then later travels to a temporary place of work (i.e. the child's home in this example) before returning to their office to carry out further duties.

The Office to Child's home return journey (20 miles round trip) is business travel and is fully claimable. This is depicted in the diagram below. The subsequent journey from the Office to Home (7 miles) is not claimable as this is the normal homeward commute.



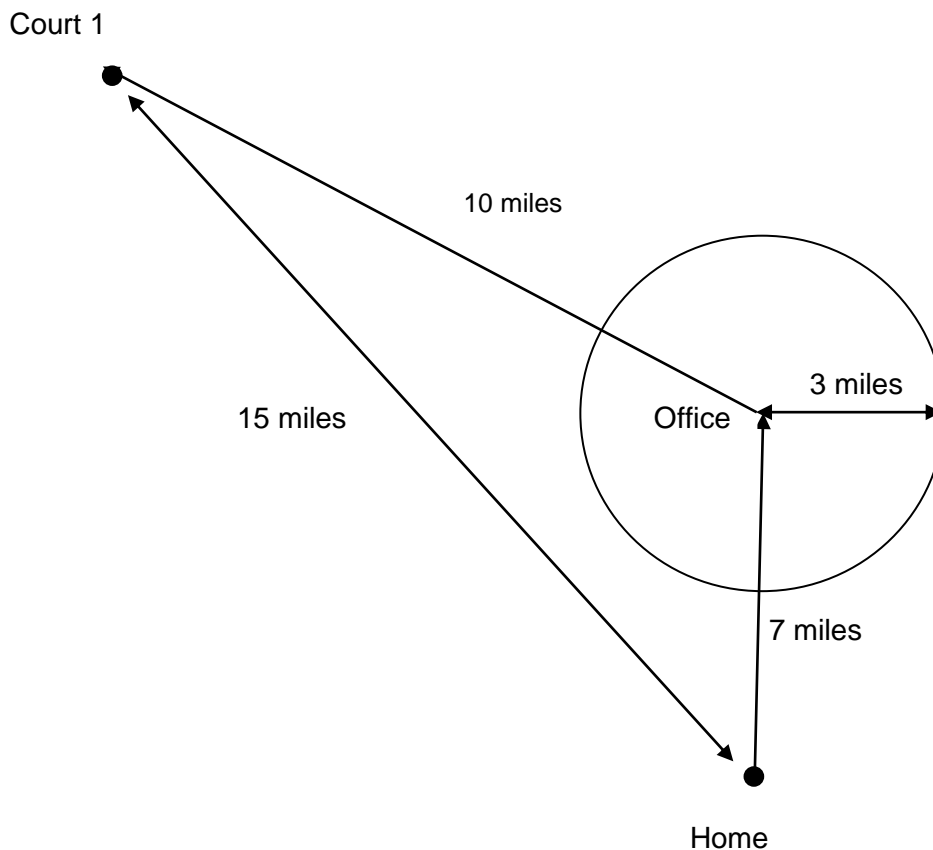
**Example 2. Return journey from home to a temporary place of work, where the journey is not substantially the same as the ordinary commute.**

Home to office:	7 miles
Home to temporary place of work (Court 1) and return:	30 miles
Total mileage claimable:	30 miles (or fares expended).

The full return trip from Home to the temporary place of work (Court 1) is claimable as it is not substantially the same as the ordinary commute (e.g. it is outside of a 3 mile radius of individual's normal place of work).

The individual does not travel to the office to carry out duties, but instead goes directly from home to Court 1 and then home again.

Had the individual travelled from Court 1 to the office and undertaken any duties before returning home then only the first two stages of the journey (i.e. from Home to Court 1 (15 miles), plus the distance from Court 1 to the office (10 miles), a total of 25 miles, would be claimable.

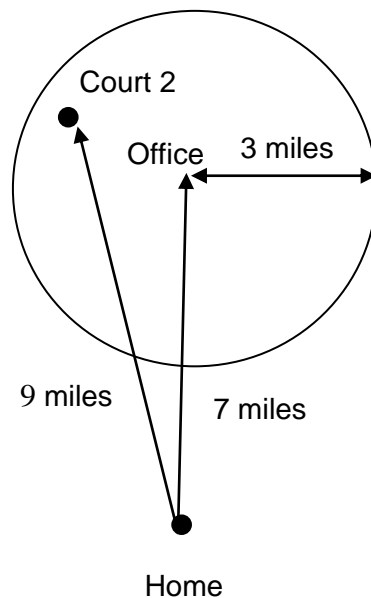


**Example 3. Return journey from home to a temporary place of work where the journey is substantially the same as ordinary commute**

Home to office return (normal commute):	14 miles
Home to temporary place of work (Court 2) return:	18 miles
Total Mileage Claimable: (expenditure less 14 miles of ordinary commute)	4 miles (or additional fares expended)

In the example depicted below, the individual travels directly from home to a court (Court 2) that is within a 3-mile radius of the normal office base and then returns home, not having gone to their normal office base. The return journey to court is 18 miles. The individual must deduct their normal commute mileage of 14 miles return from the claim as the business travel is considered substantially the same as the ordinary commute. Thus 4 miles (18-mile return journey less 14-mile normal return commute journey) is claimable or additional fares expended.

N.B. As the court is 1 mile or more away from the office any parking at the court will be claimable as T&S travel.





**Example 4.** Return journey from home to a temporary place of work where the journey is in the same direction or route as the ordinary commute but not within a 3-mile radius of the normal office base.

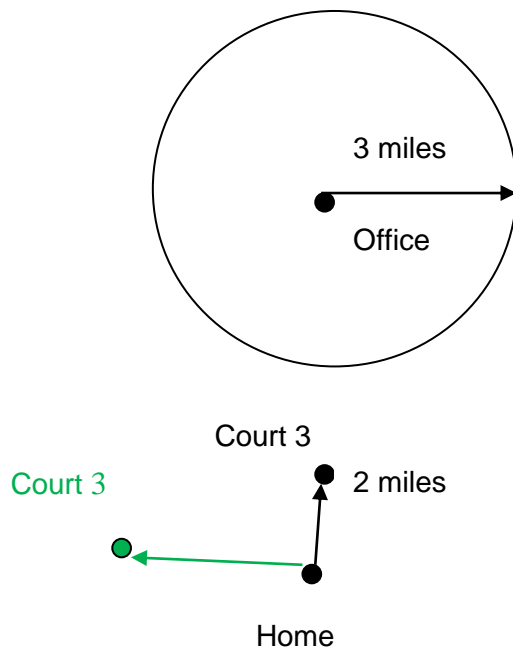
Home to office return (normal commute): 14 miles

Home to temporary place of work (Court 3) return: 4 miles

In the example below the individual makes a return business journey from Home to a temporary place of work (Court 3). They do not go to their normal office base at any stage.

The journey from Home to Court 3 is in the same general direction or route as the normal commute but is shorter (outside the 3-mile radius of the office). The journey is therefore claimable in its entirety. Any parking charges incurred for attending Court 3 will also be claimable.

It follows that if the journey from Home to Court 3 were to be in a completely different direction from the normal commute journey, as depicted in green below, then it would similarly be claimable in full.



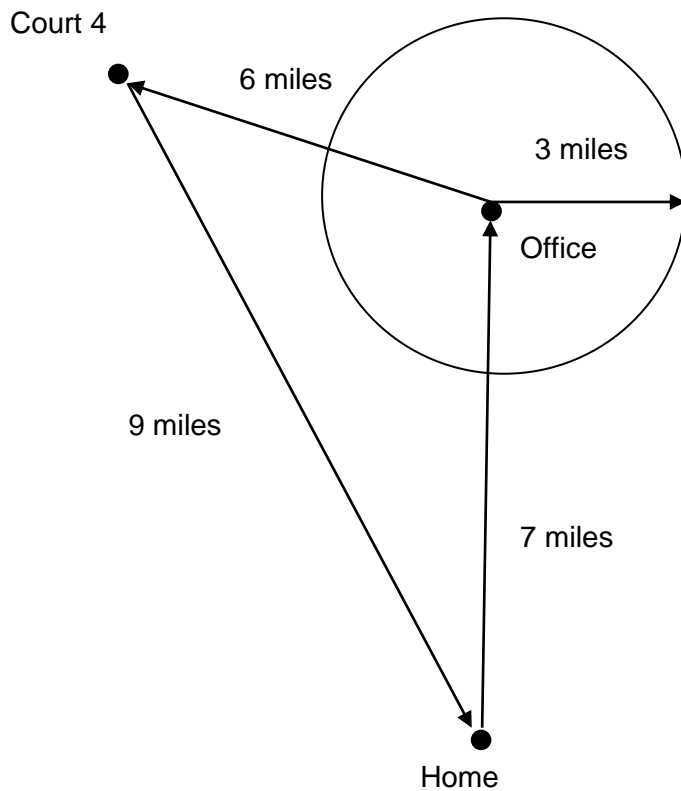
**Example 5. A multi-stage journey**

In the example below, the individual travels from Home to their normal office (7 miles). This (stage one of their journey) is normal commute and not claimable.

They then travel from the Office to temporary place of work (Court 4) (6 miles) and then directly home from Court 4 (9 miles), not having returned to the Office.

Stage two of their journey (Office to Court 4) (6 miles) is claimable as a business journey.

Stage three of their journey (Court 4 to Home) (9 miles) is also claimable as it is a business related journey from a temporary place of work to home.



### Example 6 – Passing Within 3 Miles of the Office

In this example, where the temporary place of work (Court 4) is more distant than the normal office, but the journey to get there passes within 3 miles of the office. Because the court is more than 3 miles away from the office even though the first part of the journey is similar to the commute, the whole distance is claimable without any need to deduct for normal home to work travel.

Even if needing to make a short visit to the office on the way to or from the court, so long as no work is undertaken at the office and the purpose of the visit to the office is incidental to the journey (e.g. to collect a document or piece of equipment) then the whole journey may still be claimed.

If any work is undertaken at the office then the journey will be deemed to have been broken and would become a multi-stage journey similar to example 5 above and the home to work portion must then be deducted from any claim.

