



Humanity First UK Expenses Policy

Jan 2025

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Humanity First UK
Unit 27, Red Lion Business Park, Surbiton, KT6 7QD
Registered Charity No. 1188494 · Company Registration No. 11512888



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Introduction

Humanity First UK is an International Development and Disaster Relief charity, part of the Humanity First network of charities founded in 1995. The charity is run by volunteers with diverse skill sets across the world and has access to thousands of extra volunteers worldwide.

Vision

Humanity First's vision is to help achieve a world in which every person's practical; emotional and physical nourishment needs are met. Where humans, right to learning and safety needs are addressed, and human suffering, whether it as a result of conflict, natural disaster or illness is eradicated.

Mission

To provide appropriate humanitarian activities, interventions and solutions, with the aim of reducing/eradicating human suffering.

To help create lasting solutions to communities through forming local partnerships and that promotes and safeguards the preservation of life, dignity and peace.

To support local communities to become resilient, through the development of, skills and resources to enable self-maintenance, self-development and the preserve of physical and emotional well-being.



Values

- **To improve the Human experience** our approach is to serve humanity by improving the quality of human life
- **Open, transparent and accountable.** To promote ourselves honestly and ensure that we are transparent in what we are trying to achieve. To be accountable to our donors and beneficiaries with regards to resourcing and funding of projects
- **Inclusiveness.** We approach work with others in a non-judgemental way. We welcome and embrace diversity
- **Independent.** Our actions and involvement is not aligned to any political or military action in the settings where we work.
- **Collaborative.** We work with local people to achieve the best outcomes.
- **Empowerment.** We aim to empower people to recover and to achieve their full potential as individuals, groups and communities.

Objectives

The charity's objectives are specifically restricted to promoting the following charitable purposes for the benefit of the public:

- The prevention and/or relief of poverty
- The advancement of education in such ways as the Trustees think fit
- Advancement of human health through the relief or prevention of mental illness, sickness, disease, disability or other health conditions caused
- The relief of those in need because of youth, age, ill-health, disability, financial hardship or any other disadvantage
- The objects may be advanced in any part of the world and shall include the relief of those suffering as a result of a natural disaster or human conflict



1.1 Policy Purpose

This policy provides guidance to employees, volunteers and trustees when claiming expenses which have been incurred by them when undertaking activities on behalf of Humanity First UK (HFUK). It includes details of types of expenses that can be claimed, the procedure to claim expenses and in some cases the maximum amounts which can be claimed.

As a core principle, all expenses incurred must be wholly, necessarily, and exclusively incurred during HFUK business and reimbursed to employees, volunteers and trustees on a no gain basis.

Adhering to this policy will ensure:

- Compliance with HFUK's responsibility of duty of care to its employees and volunteers
- Value for money
- Compliance with HMRC rules and requirements for tax dispensation
- Compliance with HFUK Financial Regulations
- Compliance with Charity Commission best practices, UK Money Laundering and Anti-Terrorism Financing legislation
- Fairness, transparency and equity of treatment of all employees and volunteers

1.2 Review and Update of this policy

As a minimum, the Head of Finance will be responsible for reviewing and updating the policy every two years. Updates will be incorporated into the policy when they are approved through the change control process, being signed off by the Director of Support Services.

2.0 The policy

2.0 This policy applies to all Members, volunteers and trustees (members) of the organisation seeking reimbursement of travel and other expenses.

2.1 The policy covers the following categories:

1. General travel and related expenses
2. Subsistence expenses, including the cost of accommodation
3. Entertaining and hospitality
4. Professional subscriptions
5. General items falling below the expense claim limit of £100
6. Adjustment of advances
7. Overseas Expenditure

2.2 The policy does not cover claims from individuals with no contractual relationship with HFUK. Where a budget holder is seeking to reimburse the expense of someone who has no contractual

relationship with HFUK, advice must be sought in advance from a member of the Human Resources Department (payroll section) to ensure the payment is not subject to National Insurance, Income tax or both.

2.3 HFUK is run mainly by its volunteers, including Chairman, CEO and management committee who are all volunteers. While most volunteers do not routinely claim expenses and pay for the cost of travel and other expenses incurred in undertaking HFUK business, the organisation commits to fairly reimburse for appropriately authorised expenditure incurred wholly, exclusively and necessarily in the performance of their duties where it is not possible for the volunteer to cover these expenses from their own pocket.

2.4 Generally, Medical and Disaster Relief volunteers are required to cover the travel costs of their trips while on medical or disaster relief deployments. In case a volunteer is not able to cover the cost of his/ her trip, prior approval from the relevant director will be required before the trip starts, in which case they may be able to claim reimbursement of any applicable expenses.

2.5 Members should not gain financially as a result of travelling on HFUK business or incurring and claiming business expenses.

2.6 HFUK aims to spend more than 90% of its income on direct service delivery with minimal spend on admin and support costs. Therefore, all potential claimants should keep their expenditure to a minimum consistent with meeting HFUK's business needs and its efficient operation.

2.7 Special provisions may apply where members have additional needs (disability, mobility or special dietary needs) that require addressing in a manner that is not covered by this Policy.

2.8 Claims must be made promptly. Claims delayed by more than 3 months after the expenditure was incurred will not be reimbursed unless there are exceptional circumstances. In addition, claimants must meet the tight processing deadlines that HFUK Finance will communicate each year for financial year end accounting and audit purposes.

2.9 To comply with HMRC requirements, expenses reimbursement will only be made where items on an expense claim are supported by a valid receipt. A valid receipt should include:

- Supplier name and address
- Date of transaction
- Breakdown of items
- Total amount due
- Currency

2.10 Proof of expenditure excludes credit card transaction slips and copy of bank/ credit card statements. Additional proof of payment may be required in cases where it is not clear that the cost has been paid.

2.11 Where it is not possible to obtain official proof of expenditure e.g. during disaster relief operations in overseas remote areas, effort must be made to obtain suitable alternative evidence confirming the supplier name, payment amount, purpose of payment, location and local currency. Please use HFUK's "Spend Without Receipts Form" where it is not at all possible to obtain any

documentary evidence of the payment. Here are some of the scenarios where alternative evidence will be required:

- Payment to beneficiaries of HFUK services: Beneficiary's name, contact number, amount paid and signatures confirming the receipt
- Overseas taxi fare: Driver confirming the amount on his business card or on "Spend Without Receipt Form"
- Handover of cash to local teams for HFUK business, where normal payment channels are not available: Name of both parties, amount, currency, date and purpose with a statement signed by the recipient confirming the receipt of funds

2.12 Claims that can be (or have been) reimbursed by another party must not be submitted for payment.

2.13 Unless in exceptional circumstance, all invoices/ bills to be addressed to HFUK.

2.14 Breaches of policy, abuse and inappropriate claiming/authorisation of claims under this policy will be investigated and may lead to disciplinary action.

3.0 Claims process

3.0 Members should normally use HFUK's purchasing systems to purchase goods and services, with payments on the basis of invoices, unless the item is low in value and it can be demonstrated that HFUK will benefit if the item is purchased and reclaimed as an expense. For example, where it is economical, use should be made of HFUK's Travel Agent to book flights thus avoiding the need to incur the expense personally. Some team members have access to HFUK credit cards which can also be used for procurement of goods and services where it is not possible to use HFUK's normal procurement systems (see credit card policy)

3.1 All Members expense claims must be submitted via HFUK Expense Claim Form (Annex 1).

3.2 Members are responsible for submitting their expense claims in line with this expenses policy, and in submitting a claim, are confirming that the expenses have been wholly, exclusively and necessarily incurred in carrying out HFUK's business.

3.3 Claims must be submitted promptly, and normally not later than 4 weeks from incurring the expenditure. Claims delayed by more than 3 months after the expenditure was incurred will not be reimbursed unless there are exceptional mitigating circumstances for the delay which must be validated by the claimant's line manager, who will use their discretion to authorise or reject the late claim.

3.4 In addition, claimants must meet the tight processing deadlines that HFUK Finance may separately communicate each year for financial year end accounting and audit purposes.

3.5 Receipts should be obtained to support all items of expenditure being claimed. Receipts should be scanned and attached to the expense claim form and sent via email. Credit card slips, quotations or copies of bank and credit card statements will not be accepted as substitutes.

3.6 HFUK accepts, however, that it may not always be possible to obtain formal receipts for certain expenses e.g. costs incurred while travelling in remote parts of Africa. Providing full details of these costs and the journey is specified, reimbursement will be made. When travelling in countries where receipts are not routinely issued, members should make every attempt to obtain some form of documentation. Where it is not possible, full details must be provided along with reasons for not providing proper receipts using "Spend Without Receipts Form"

3.7 Expenses claims for hospitality, including for in-house hospitality, must include as a minimum:

- each visitor's name and organisation
- the names of HFUK member present
- business reasons for the entertainment.

3.8 The expenditure claim must have been incurred by the claimant (that is, individual A must not claim expenses incurred by individual B).

3.9 Claims must be in Sterling irrespective of the currency in which the expense was incurred. Where an expense has been incurred in a foreign currency the claimant should state the foreign currency amount on the claim and use the exchange rate obtained from their bank or credit card company to convert claims to Sterling. If the exchange rate applied differs from the rate expected, the Finance team will ask for the rate applied to be substantiated. Where a queried rate is not substantiated by the claimant the Finance team will apply a reference rate from xe.com.

3.10 All claims must include detailed description of the costs incurred. Claims containing general descriptions such as "other" must be rejected by authorisers.

3.11 Finance reserves the right to refuse claims that have not been submitted or authorised correctly or in breach of the expenses policy.

4.0 Authorisation of expenditure

4.0 Relevant Budget Holders are responsible for approving members expense claims, via email, in line with approval limits set out in HFUK Financial Regulations, provided in Annex 2 of this document.

4.1 By authorising a claim, the authoriser confirms that:

- The expenses were wholly, exclusively and necessarily incurred in the performance of HFUK duties.
- The expenses claimed are not payable from another source.
- There is sufficient money in the budget to meet the costs involved.
- Due consideration has been given to achieving value for money.

- Legible and fully itemised appropriate receipts supporting the claim are attached to claims being submitted.
- The expenses are submitted in line with the provisions of the expenses policy.

4.2 Expenses of HFUK's Chairman shall be approved by the relevant director whose budget the spend is made against (or Director of Support Services in his/her absence).

4.3 Trustees' expenses shall be approved by the Chairman.

4.4 Under no circumstances will self-authorised claims, or those signed by a close relative or partner be paid - alternative authorisation must be obtained.

4.5 All expense claims may be subject to detailed review and audit. This review does not override the responsibility of authorisers to ensure compliance with the expenses policy.

4.6 Expense claims made against external grants should be reviewed against eligibility and compliance with the rules of the grant, in addition to the verification mentioned above.

4.7 Under exceptional circumstances, line managers have the discretion to approve claims where receipts have not been provided, as long as they are satisfied that the expenses were validly incurred against the explanation provided on the form. If receipts are persistently not provided future claims without receipts may not be reimbursed.

4.8 Please note HFUK cannot claim back VAT paid on expenditure from HMRC, therefore the amounts mentioned in the approval limit table are inclusive of VAT.

5.0 Expenditure which may be claimed

5.1 Business expenses

5.1.1 HFUK will reimburse business expenses only. These are items of expenditure incurred wholly, exclusively and necessarily in the performance of a member's duties while on HFUK business.

5.1.2 Members are normally expected to use HFUK's approved procurement route instead of expense claims, to obtain goods and services for HFUK. For example, all computing equipment should be purchased via the IT team and any international travel bookings to be made via the logistics team. As a general rule claims for general items in excess of £100 (inclusive) will not be reimbursed, unless prior approval is obtained from the relevant budget holder.

5.1.3 Members must not pay individuals to carry out work on behalf of HFUK and claim the payment as an expense as these payments could be taxable. Claims made for payments to individuals may be refused and if, exceptionally, they are reimbursed, the reimbursement will be made after the deduction of all taxes. Payment for work done must be in accordance with HFUK's Human Resources policies and procedures and must be arranged via HFUK's Human Resources team.

5.1.4 All tangible goods purchased and reimbursed (regardless of their source of funding or department) remain the property of HFUK and must be recorded on the HFUK inventory register.

5.2 Travel - Value for money

5.2.1 Members should seek to avoid travelling if possibly by use of video conferencing etc. If travelling is essential members must ensure that journeys are undertaken using the most economical method.

5.2.2 Members are expected to use HFUK's appointed travel agent for air travel (via the logistics team) unless it can be demonstrated that this is not the most economical option. Members should retain evidence to demonstrate that value for money has been achieved as proof may be required by Finance or HFUK's auditors.

5.3 Promotional incentives

5.3.1 The purchasing decision shall not be influenced by any promotional incentives such as airline mileage credits or personal cash credit card discounts or rebates. Employees must not benefit personally from these incentives but should use them to offset the cost of the current or future business journeys.

5.3.2 HFUK will not reimburse claims where private loyalty scheme points e.g. *Air Miles* have been used for HFUK travel and the cash equivalent is sought upon redemption.

5.4 Fines, penalties and interest charges.

5.4.1 HFUK will not reimburse the cost of speeding tickets, congestion charge penalties, interest or late payment penalties on credit card or any other avoidable surcharge. Fines, interest and penalties will be treated as personal expenses.

5.5 Claims must be for actual expenditure

5.5.1 With the exception of mileage, reimbursement will normally only be made (up to the limits specified in this document) where claims are supported by original fully itemised valid receipts.

5.6 Holidays linked to business trips

5.6.1 A member shall not claim any additional travel costs, subsistence or other expenses for days taken as holiday linked to a business trip. Private insurance must be taken out to cover the private part of the journey.

6.0 General travel and related expenses

6.1 Air, rail, bus and tube travel

6.1.1 Air travel: Air travel will be reimbursed usually at the cost of economy class fares. Air travel by premium economy or business class must be approved in writing in advance by the relevant Director and only the equivalent economy class fare will be reimbursed. Prior approval of relevant director will be required before booking any air travel.

6.1.2 Rail travel: Members are expected to book travel as far in advance as possible to reduce costs. Rail travel will be reimbursed at the cost of standard class fares except where, exceptionally, travel by first class is cheaper.

6.1.3 Pay-as-you-go Oyster card: Business travel expenses where an Oyster card is used, can only be claimed where the cost of the journey can be substantiated through a print of the journey history that is available from Transport for London online.

6.2 Private vehicles

6.2.1 Private vehicles should only be used under the following conditions:

- Where 2 or more HFUK people travel together, so that the combined cost of their journey by public transport would exceed the cost of private vehicle usage calculated using approved mileage rates (in Annex 3).
- Where the traveller is disabled or is assisting a disabled person.
- Where bulky equipment is being carried.
- Where the destination is not accessible, or requires an excessively long or arduous journey by public transport.
- Where the journey takes place when public transport is not available.
- In special circumstances, where it is felt to be cost-effective and if approved by the member's head of department.

NB: Employees using their own vehicles must check that their motor insurance policy permits the use

6.3 Car parking, congestion charges, tolls

6.3.1 Where private vehicle use is approved, normal parking charges incurred on business journeys may be reclaimed, along with the mileage rates shown in Annex 3. Original receipts must be provided.

6.3.2 Provided it represents value for money, HFUK will reimburse the cost of the congestion charge, and tolls. Congestion charges will not be reimbursed unless proof of payment is supplied.

6.4 Taxis and hire cars

6.4.1 Taxis- General: generally, journeys within London should be by rail, tube or bus. Exceptionally taxis fares may be reimbursed for short journeys if the conditions of travelling by car are met. As reimbursement of taxi fares is at the discretion of the authoriser, it is advisable to seek their prior approval.

6.4.2 Hire cars: If a member does not own their own vehicle but needs to travel on HFUK business on a long journey they may hire a car if it is cost effective to do so and they have prior approval from the relevant Director.

6.5 Travel advances

6.5.1 Conditions: Cash advances towards travel or direct service delivery expenses should be sought in exceptional circumstances only. By requesting an advance the requestor is, amongst other things, agreeing to;

- collect receipts for expenditure incurred;
- keep detailed records of the sums expended;
- submit receipts and return unused funds within 7 days of the completion of the activity or return from the journal.

6.5.2 Alternatives to an Advance: Prior to requesting an advance it is expected that the individual will have taken the steps necessary to minimise the sum needed by arranging the payments using HFUK's procurement channels, payment via invoices, HFUK's preferred travel agent or charity's credit cards. Also, it is not possible for the member to pay the costs personally and then claim the reimbursement.

6.5.3 Applications & approvals: Members must complete and sign an Advance Claim Form (Appendix 1) and submit to the relevant Director. Once approved the form must be submitted to the Director of Support Services (or Chairman in his/ her absence). The approved form will be sent to finance for processing and will be kept as a record by finance until the return and closure of the advance is complete.

6.5.4 Timeline: All requests must be submitted 14 days prior to date of travel or start of the activity.

6.5.5 Expense claim: Within 7 days of completion of the travel or completion of the activity advance has been requested, recipient of an advance is expected to:

- Submit the expense claim form (Appendix 1), selecting the appropriate option in the type of claim field, along with supporting receipts, via email to the relevant Director for verification and approval. The director should only approve expenses which meet the conditions in the sections above and then forward it to finance for adjustment against the advance.
- Return the unused portion of the advance where the claim is less than the sum advanced;
- If the value of the claim supported by receipts, is greater than the sum advanced, then the cash difference will be reimbursed to the member.

6.5.6 Items claimed against an advance must conform to the same rules as other expense claims.

6.5.7 Repayment of sums owed: Under no circumstances will a further advance be approved, if an

expense claim supporting a previous cash advance, remains outstanding. HFUK reserves the right to recover either some or all of an advance from a member if there is an undue delay (over 2 months after completing the travel or the activity) in submitting a final claim or repaying the balance owed.

6.5.8 Currency: Advances will be issued in Pound Sterling. Conversation of currency must be done by the requester through official money changer with evidence of the conversation with applicable rates submitted to finance. All cash returned should be in Pound sterling.

6.5.9 Responsibility: The primary responsibility of ensuring the records are maintained with proper supporting paperwork and that the policy is followed also remains with the recipient of the advance, with the finance team being there to facilitate the cash advance service.

6.6 Travel insurance

6.6.1 A travel insurance policy is permanently in force for business related overseas travel by members undertaken on behalf of HFUK. The insurers require the following details before the start of each travel which must be submitted via the Head of Admin before the start of each journey:

- Dates and country of travel
- Purpose of travel
- Full names of the traveller
- Date of birth
- Copy of the passport

6.6.2 All foreign travellers must share the details of their emergency contact details to the Head of Admin before departure.

6.6.3 Insurance documentation (policy details, specialised risk assessment form, and claim forms) can be found from the Head of Admin.

6.6.4 Claims, or incidents which might give rise to a claim, must be reported promptly to the Head of Admin. Losses should be reported immediately to the local police or the transport carrier. Receipts should be obtained to support the claim on return to the UK.

6.6.5 Insurance cover is conditional upon the traveller complying with the relevant HFUK guidance and risk assessments.

6.7 Travel & health

6.7.1 The following websites provide information on vaccinations and health precautions for most overseas countries:

<http://www.fitfortravel.scot.nhs.uk/> or <http://www.masta-travel-health.com/>

6.7.2 Please contact your GP to obtain vaccinations if required. The cost of essential vaccinations is usually borne by the member but can be claimed in exceptional cases as a travel expense if approved in advance by the relevant Director.

6.8 Travel disruption

6.8.1 Members of HFUK who suffer severe travel disruption may claim the unavoidable cost of their delay, in accordance with HFUK's insurance policy and provided the costs are not the responsibility of a third party such as an airline or tour operator. Claims must be supported by the production of valid receipts and written evidence from the third party (for example, the transport provider) that a refund on tickets is not being provided or other costs have not been paid.

7.0 Subsistence expenses, including the cost of accommodation

7.1 Hotel accommodation & meals

- Members can claim the cost of hotel accommodation corresponding roughly to three-star standard in the UK, although in some places this standard of accommodation will be available at significantly lower prices. Relevant Directors prior approval of estimated costs is needed before booking the accommodation.
- If the appropriate standard of accommodation was unobtainable at the indicated price, members should also bring this to the attention of their line manager before booking.
- For periods exceeding 14 days, special hotel discount rates should be negotiated or rented accommodation obtained.
- Personal expenditure, toiletries etc. should not be claimed and will not be reimbursed as they are not regarded by HMRC as eligible business expenses.

7.2 Working meals

7.2.1 Cost of working meals may only be provided for staff in the UK if the following criteria are met:

- The meal is taken while travelling on HFUK business and the person is away from the office (and home) for more than 5 hours.
- The meal is for an internal meeting in relation to HFUK business and there is a valid justification to support it, for example the meeting has to be scheduled during lunch time or outside the usual working hours as attendees are unavailable to attend at any other time.

7.2.2 The maximum rates for UK working meals are

- Lunch: £5
- Dinner: £10

7.2.3 Meals during overseas trips can be claimed at a reasonable rate, following UK equivalent rates.

7.2.4 It should be noted that working meals should be infrequent.

7.3 Incidental overnight expenses

7.3.1 Members travelling overseas on business often incur minor incidental expenses of a personal nature i.e. laundry, local mobile sim etc. The cost of incidental expenditure must be kept to a minimum.

8.0 Entertaining and hospitality

8.1 Business entertaining

8.1.1 It is recognised that there is a legitimate business need, on occasions, for representatives of HFUK to entertain or provide hospitality to official visitors to HFUK, or to meet such expenses when making official visits on HFUK business elsewhere (if appropriate).

8.1.2 It is good practice when entertaining official visitors, that the representation from HFUK is not disproportionate to those being entertained. Ideally there should be more external guests than HFUK employees at one event, unless there is sound justification for doing otherwise.

8.1.3 The hospitality budget must be pre-approved by the relevant Director or Chairman.

8.1.4 Claims for reimbursement of the cost of business entertaining should follow the relevant guidelines in the 'Claim process' above. It should be noted that details of guests must be included on the claim form.

8.2 Volunteer annual events

8.2.1 HFUK funds should not be used to fund members events unless the event is approved by the relevant Director and is open to all members for a service.

8.2.2 In all instances HFUK's contribution must not exceed £10 per head.

8.3 Reciprocal hospitality

8.3.1 Senior Management Team may accept meals or equivalent hospitality only in the course of genuine HFUK business. Offers of hospitality which may unduly influence, the actions of an individual in favour of the provider of the hospitality, or on a scale significantly greater than would be provided in return by HFUK should be declined. It should be noted that members are expected to comply in full with HFUK's Bribery and Conflict of interest policies.

9.0 Professional subscriptions

9.1 HFUK does not meet the cost of members subscriptions to professional bodies, even if membership is deemed to be essential for the performance of their professional duties (e.g. membership subscriptions to the Association of Chartered Certified Accountants, for a qualified accountant working in Finance). These are deemed personal expenses.

10.0 General items

10.1 Expense claim limit

10.1.1 General (i.e., non-travel, subsistence and hospitality related) claims that are for items in excess of £100, should be purchased using through HFUK normal procurement procedures (invoices paid via HFUK bank). Usually, expense claims for general items in excess of £100 will require prior approval from the relevant budget holder before costs are incurred.

10.2 Home broadband/telephone rental/personal mobile phone costs

10.2.1 HFUK will not reimburse personal mobile phone rental costs, home broadband or home telephone rental costs. HFUK will, however, reimburse the costs of business calls made from a home telephone or personal mobile phones where these are incremental costs over and above fixed rental costs. All claims should be supported by itemised telephone bills.

11.0 Overseas expenditure

11.1 Risks

Due to the nature of HFUK operation in overseas countries, HFUK teams may come across additional challenges and risks which are not otherwise applicable when operating in the UK. A full detail of these risks and how to manage them is covered in other policies but here is the list of risks with implications for this policy:

- Security risk - Loss of assets and funds
- Dealing with individuals subject to financial sanctions, money laundering or terrorism
- Inadequate evidence confirming the spend

11.2 Security risk - Loss of assets and funds:

Although HFUK travel insurance covers key risks to members and their belongings, additional security is usually needed during overseas deployments. This includes:

- Avoiding unnecessary exposure of laptops, money and other belongings
- Travelling during daytime and accompanied by local partners wherever possible
- Regular risk assessments and review of travel plans

11.3 Financial Sanctions:

HFUK has legal obligation to follow the financial sanctions imposed by the UK Government on individuals and organisations. It means that HFUK and its members must not deal or engage with any such individuals. Members routinely operating or engaging in overseas operations are expected to familiarise themselves with the UK guidelines and check that before they engage in a key financial or operational transaction, a financial sanction check is undertaken for the overseas partners and suppliers. UK guidelines can be found here <https://www.gov.uk/government/organisations/office-of-financial-sanctions-implementation>

11.4 Anti-Money Laundering and Terrorism Financing regulation:

Under Anti Money Laundering and Terrorism Financing regulations, HFUK is required to carry out due diligence of each customer and supplier to check that they are who they say they are a generally assess the risks of HFUK funds used for money laundering or terrorism financing. More information can be obtained from

<https://www.gov.uk/guidance/money-laundering-regulations-your-responsibilities>

Please contact relevant director for more information and if there are any questions.

12.0 Useful contacts/further guidance

For further information about this policy please contact:

Finance	finance@uk.humanityfirst.org
Insurance	admin@uk.humanityfirst.org
Human Resources	admin@uk.humanityfirst.org

DfID Due Diligence Framework

<https://assets.publishing.service.gov.uk/media/5a7d6f48e5274a7b50ccef3c/Due-Diligence-framework.pdf>.

Charity Commission Guidelines

<https://www.gov.uk/guidance/charities-how-to-manage-risks-when-working-internationally>

Annex 1 – Forms

See excel forms

Annex 2 – Approval Limits

Amount	Approval authority (If already approved as part of annual budget)	Approval authority (<u>Outside</u> of annual approved budget)
Up to £100	Head of department	Relevant Director
£101- £1000	Relevant Director Or In his absence Director of Support Services or Chairman (Request made by Head of Department or at least copied into the request)	Relevant Director And Director of Support Services or in his absence the Chairman (Request made by Head of Department or at least copied into the request)
£1000+	Relevant Director And Director of Support Services or in his absence the Chairman (Request made by Head of Department or at least copied into the request)	Finance Committee Details/ business plan shared in advance for the finance committee discussion and approval



Annex 3 – Mileage Rates

Employees using their own vehicles on HFUK business can claim mileage allowance not exceeding the following rates:

Maximum mileage rates private vehicle	Cumulative distance in tax year	Rate per mile
Car	Up to 10,000 business miles	45p.
Car or van	Over 10,000 business miles	25p.
Motor cycle	Any distance	24p.
Bicycle	Any distance	20p.

Additional passengers:

For each employee who travels on business as a passenger an additional 5p per mile can be claimed.



DECLARATION BY BOARD / STAFF / VOLUNTEERS

I, the undersigned would like to confirm and state that I have read and understood the above policy. I will make every effort to apply the policy, where applicable within the organisation and/ or where relevant outside the UK. (The signed declaration will be kept by HR team for official records)

Name: Dr Aziz Hafiz

Designation: HFUK Chairman

Dated: 22nd January 2025 **Place:** United Kingdom

Humanity First UK, is a UK registered charity (Reg No 1188494), having its main office at Unit 27, Red Lion Business Park, Surbiton, KT6 7QD.

We would like to assure all our supporters, donors, clients, volunteers, professional networks/ individuals and staff that HF is committed to keeping your personal data safe in accordance with applicable laws in relation to Data Protection Act.