

# COMMUNITY PHARMACY DEVON EXPENSES POLICY

With effect from 1<sup>st</sup> June 2025

## PRINCIPLES

- All expense claims must be prearranged, wholly for the LPC and be LPC business, necessary and exclusively for the LPC benefit. Members expenses will be declared to contractors in the LPC Annual Report.
- Committee members and employees should not be out of pocket whilst acting for or on behalf of the LPC.

## 1. INTRODUCTION

This document sets out in details the CP Devon expenses policy.

The LPC will reimburse members and employees for reasonable business expenses incurred on the LPC's behalf whilst they are engaged in authorised business or training activities provided they fall within the limits set by this policy. LPC members are subject to Inland Revenue rules and guidelines as to what is allowable as a business expense. It is therefore important that all claims adhere strictly to the policy.

**Expenses defined as “reasonable” are those that are cost effective when weighed against the purpose of the business activity.** Members are responsible for the settlement of any business expenses incurred and for reclaiming these costs through the process set out in this document. Any breach of this policy will be referred to the LPC Finance Sub Committee for consideration under the LPC's Accountability Framework.

## 2. EXPENSES

### 2.1 Backfill:

- Backfill will be paid where meetings have been attended on behalf of the LPC during typical business hours (9am – 6pm Mon – Fri, 9am – 5.30pm Sat) up to a maximum of £300.00 per day.  
(Exceptions to be agreed with Secretariat) £150.00 for half a day.
- Backfill for attending an LPC meeting or Management Executive meeting during the evening (after 6pm) will be paid at the rate of £30.00 per hour £15.00 per half an hour for the duration of the meeting)
- Locum expenses: If a locum has been employed to cover for an LPC members whilst he/she attends a daytime meeting, the fee for employing the locum can be reclaimed from the LPC upon the submission of an invoice which includes a copy of the locum invoice. The invoice to be sent to [admin@cpdevon.org](mailto:admin@cpdevon.org). It is the responsibility of the LPC member claiming to pay the locum directly, not the LPC. The maximum hourly rate has increased to £40.00, however in extreme cases with authorisation of the Chair and Treasurer in advance, this can be a higher hourly rate. This addition to the Expenses Policy to be in place until 31<sup>st</sup> March 2026 when it will be reviewed. The LPC will pay to the pharmacist the gross fee; it is the individual responsibility of the pharmacist to declare this income on his/her personal tax return forms.

### 2.2 Travel Costs

Current rates are set at;

- Mileage rate = 45p per mile for petrol, electric and diesel vehicles
- Train journeys will be reimbursed at standard advanced booking rates, with open fares being covered only in exceptional circumstances.

### 2.3 Parking and Tolls:

- The LPC will reimburse you for the cost of parking and road tolls incurred on LPC business, but not parking fines, towing away charges or fines for other traffic violations will not be reimbursed.

### 2.4 Accommodation

- Reimbursement of accommodation will be paid if members are required to attend a location of LPC business and this location is sufficiently far away from home or normal place of work to make a return journey unreasonable.

- Daily limits for overnight accommodation are up to £1220 per room per night to include breakfast, without prior authorisation. If the location of the event requires a higher expenditure (e.g. London) approval must be sought from the Management Executive.
- If claimants stay in a non-commercial accommodation, they may claim an allowance of £30.
- Subsistence will be paid when working out of the Devon LPC area. Meals will be subject to the following maxima:
  - Breakfast - £15.00
  - Lunch - £15.00
  - Evening meal - £30.00
  - When light refreshments are taken during a journey, these may be included within the daily total above.

### **3.SUBMISSION OF CLAIMS FOR REIMBURSEMENT**

3.1 Members and officers are expected to:

- Submit claims by the end of the month following the expenditure (unless otherwise agreed with the Treasurer) and these will be paid within one month.
- Provide invoices, receipts or itemised bills, where possible, to support all expense claims.
- Travel expenses and subsistence should be submitted on the current LPC expenses claim form available on the website: <https://devon.communitypharmacy.org.uk/about-us/lpc-governance/>
- Backfill payments will be made to the contractor who has incurred the expense, not an individual.
- Invoices should be submitted electronically to [admin@cpdevon.org](mailto:admin@cpdevon.org)
- Copy receipts are required for all travel claims over £10. Original receipts should be retained for members' companies' tax records but the LPC reserves the right to inspect them.

3.2 Authorisation/limits:

- Expense claims must be approved by the LPC Chief Officer or a member of the Finance Sub-Committee in the Chief Officers absence.
- The Chief Officer is required to question claims which fall outside of the policy and seek additional consideration from the Treasurer and/or Management Executive.

3.3 Payment

- Expenses will be paid using BACS.
- Once the Chief Officer has authorised the claim, expenses will be paid within 28 days.
- The Chief Officers claims to be approved by a member of the Finance Sub-Committee prior to payment.

### **4. INLAND REVENUE**

**Failure to conform to these guidelines may give rise to personal tax charges on the individuals making the claim. The Inland Revenue requires under Self-Assessment that records of expenditure and mileage are kept for 6 years. Please ensure when completing expense claims that they are as explicit as possible.**

**The Inland Revenue may review them at any time.**