

Institute of Psychosexual Medicine (IPM) EXPENSES POLICY

Introduction

The following document outlines the Expenses Policy for the Institute of Psychosexual Medicine (IPM) registered charity number 298172.

Attention should be paid to both 'general' expense claims and 'specific' claims, ie Council, Examiners, Leaders.

At all times consideration should be given to the fact that the IPM is a charitable, not-for-profit organisation and the following guidelines be observed. However, it is recognised that IPM officials have largely under claimed for expenses incurred in IPM business, and while this is laudable and supports the organisation as a charity, it should not be expected and certainly should not lead to any individual being penalised financially for offering their time voluntarily on IPM business. Council recognises that its Trustees, Examiners, Leaders, Officers and Staff are essential to the organisation. No-one should be deterred from standing for Council or other official posts by being financially disadvantaged.

If you are in doubt about what may be claimed, or wish to claim for items not mentioned in this expenses policy, please contact IPM Accounts for advice prior to incurring expenses. IPM Accounts will consult the Treasurer, Chair or Council for a decision if the guidance is not clear.

Key points:

1. The Institute of Psychosexual Medicine's (IPM) policy is to offer full reimbursement of reasonable out-of-pocket expenses incurred on the IPM's behalf, providing that the nature of these expenses is in line with this guidance.
2. All claims must be submitted within three months of the expenditure being incurred. Expenses claims submitted after this time will not be reimbursed.
3. The IPM is a charity and therefore claimants are encouraged to keep expenses to a minimum. Non-essential activities will not be funded.
4. The IPM will only reimburse actual reasonable expenses necessarily incurred
5. The IPM will keep records of expenses claimed and paid for six years after payment, as required by the Inland Revenue.
6. The IPM will pay the following out-of-pocket expenses:
 - 6.1.1. Travel from home to and from the place of IPM business. Taxis should only be used in an emergency or if public transport is not available.
 - 6.1.2. Accommodation costs, for the minimum reasonable number of nights, if over-night stay is necessary to the activity.
7. Subsistence costs will NOT be reimbursed.
8. Expenses should be claimed using the current IPM Expense Claim Form which can be downloaded from the right hand side of members' personal portals in the Subscribers' area of the IPM website.
9. Claims will not be reimbursed without a valid receipt.
10. The IPM aims to pay the claimant within 42 working days of the receipt of the claim form. All claims will be approved by the Honorary Treasurer or the Chair before they can be settled by IPM Accounts.

General Considerations:

1. The IPM will only reimburse actual reasonable expenses. Claims above actual expenditure are fraudulent and will not be accepted.
2. Expenses will usually be reimbursed through bank credit transfer (BACS) direct to the individual's bank account.
1. Receipts must support all parts of all claims. Receipts must be sent electronically to IPM Accounts.
3. If VAT has been charged, the receipt should contain the VAT registration number and rate of VAT.
4. Any receipts should either be in the claimants own name or "The Institute of Psychosexual Medicine". Receipts made out in the name of other organisations, such as NHS Trusts, cannot be reimbursed.
5. The recipient of the repayment of actual reasonable expenses does not need to declare the reimbursed expenses as part of their income for tax purposes, as there is no net gain.
6. Volunteers for the IPM, do not need to declare expense claims against any welfare benefits they may receive, as the IPM only repays out of pocket expenses.
7. Costs incurred by travelling companions not engaged in official IPM business may not be claimed.
8. Where expenses are incurred in a foreign currency, this should be made clear, with the amount and currency clearly stated. Reimbursement will be made in Sterling. The rate of exchange will be that in force on the date of payment of the claim, as calculated by IPM Accounts.
9. If attending a meeting at the request of, or as a representative of another professional body, association or institution then expenses should be claimed directly from that professional body, association or institution and not from the IPM.
10. The IPM will reimburse other out of pocket expenses incurred on IPM business such as the cost of postage, phone calls and stationery, subject to receipts being submitted with the claim.

Travel Expenses:

1. Claimants are expected to make efforts to achieve the lowest possible expenditure, as part of their commitment to the IPM as a charity. Advanced booking is almost always considerably cheaper and as dates of meetings are usually known well in advance, claimants are expected to take full advantage of such discounts. The use of any discount scheme, such as a senior railcard, is also encouraged.
2. In exceptional circumstances, at the discretion of the Chair and Treasurer, if travel has been booked in advance to secure a lower fare and the fixture is then cancelled, in the first instance, the claimant should see reimbursement from the travel provider. If this is not possible, the IPM may refund the claimant the non-refundable portion of the fare.
3. Rail travel - will only be paid at second class (standard) rates.
4. Travel by privately owned car - the IPM reimburses for mileage at the tax-free mileage rate, therefore the Inland Revenue assumes the claimant has made no profit. The IPM therefore, does not have to report payments to the Inland Revenue and the claimant does not have to include them on their tax return. The IPM rate is set at 35p per mile. The rate applies only to travel in a privately owned car, and is irrespective of engine size or type of vehicle.
5. If the cost of another method of travel is found to be less than travel by privately owned car, and the journey could be reasonably made by that route, then the lower rate will be paid.
6. Parking, congestion charge, tolls or other essential incidental costs may be claimed.
7. The IPM will not reimburse parking fines, congestion charge fines or fines for other motoring related offences.
8. The driver, not the IPM, is personally liable for any incident or accident that occurs on the way to or from any IPM business. The driver must ensure that their own private motor insurance policy is appropriate for task.
9. Travel by hire car - in exceptional circumstances it may be necessary to use a hire car. In this case, permission must be sought from IPM Accounts in advance of a booking being made who in turn will consult the Honorary Treasurer, Chair or Council.
10. In cases where a hire car is used insurance must be arranged at the time of ordering. It is essential that all insurance requirements of the hire company are fully met.

11. Where vehicles are hired, expense claims should be for the actual hire and running costs, rather than based on the mileage rates.
12. Travel by taxi - a taxi may be appropriate in certain rare circumstances, (e.g.: where equipment or heavy baggage is being carried, when no or limited public transport is available, when hours of travel are unsocial, where the claimant has a temporary or permanent disability or is pregnant.)
13. Travel by taxi should only be when absolutely necessary (eg: not for long journeys such as between central London and the London Airports.)
14. Air travel - all journeys by air travel within the UK should be arranged on economy class basis and prove to be cheaper or equivalent to alternative means of travel. A receipt should be requested at the time of ticket purchase.

Accommodation:

1. Hotel bills must be paid by the individual and reclaimed from the IPM. The IPM will not pay any hotel bills directly unless previously authorized/agreed in advance.
2. The IPM will reimburse the room charge, which may include breakfast.
3. Claimants may stay in 3 star accommodation according to local availability. Claimants are reminded of the need to demonstrate value for money when selecting accommodation and would be encouraged to stay with family or friends whenever possible.
4. Other expenses incurred in the hotel or away from home (telephone, newspapers, etc.) are the responsibility of the individual and will not be reimbursed. The exception may be where there is an additional charge for internet access or telephone use and this is required for IPM business.

Meals & Subsistence:

1. Subsistence allowance will not be paid.

Specific Expenses - Council:-

1. Travel expenses to and from IPM Council meetings that the claimant is expected to attend as part of their role as a Trustee will be refunded subject to the above conditions. Hours spent attending Council meetings will not be paid.
2. Council endeavours to combine meetings to reduce participant's time commitment, but also to reduce costs to the organisation. Where there is more than one meeting on the same day, in the same place, (eg: Council and Leaders Workshop,) travel expenses may only be claimed once.
3. All Council members are entitled to claim travel and other expenses for all Council meetings, including the Council meeting held at the Annual Scientific Meeting, if they are unable to claim this from other sources.
4. Travel expenses for observers to attend Council meetings will be met if invited by Council and approved in advance.

Specific Expenses – Leaders:-

A. Leader Seminar Group Fees and Expenses:

1. Leaders Seminar Fees will be paid by IPM Accounts on submission of the Seminar Register via the IPM CRM software. The hourly rate for leading Introductory Courses and Regular Seminar Groups will be paid at the current rate at the time of submission which can be confirmed by IPM Accounts.
2. Leaders travel expenses relating to Seminar Training will be paid by IPM Accounts on submission of the IPM Expenses Claim form and accompanying receipts sent electronically.
3. Leaders expenses regarding room hire for Seminars should be approved in advance by IPM Accounts and will either be reimbursed to Leaders on submission of the IPM Expense Claim form and accompanying receipts sent electronically, or by invoice supplied directly from the venue.

B. Leader Workshop Expenses:

1. Leaders will be paid travel expenses to attend Leaders Workshops. Where there is more than one meeting on the same day, in the same place, (eg: Council and Leaders Workshop,) travel expenses may only be claimed once. Claims with accompanying receipts should be submitted electronically to IPM Accounts using the IPM Expenses Claim form. Leaders will not be paid an hourly rate to attend Leaders Workshops.
2. Potential leaders although welcome to observe face to face Leaders Workshops, will not be eligible to claim travel expenses for this.

Specific Expenses – Examiners Fees and Expenses:

A. Examiner Fees:

1. Examiner Fees when Examining will be paid by IPM Accounts on submission of the IPM Expenses Form (hours should be completed in the top area of the form). Examiners will be paid at the current rate at the time of submission which can be confirmed by IPM Accounts.
2. Examiners will be informed of the maximum number of hours that can be claimed after each examination session.
3. Trainee Examiners will not be paid an Examining fee when attending as observers, but may claim travel expenses – see below.
4. Examiners and Trainee Examiners will not be paid an hourly rate when attending Examiner training meetings, but may claim travel expenses – see below.

B. Examiner Expenses:

1. Travel expenses will be paid to attend Examiner training meetings and Examinations. Claims, with accompanying receipts should be submitted to IPM Accounts electronically using the IPM Expenses Claim form.
2. IPM Examination Marking Officers will be paid the same Examiner hourly rate for the marking, checking and analysis of candidates' marking sheets.
3. Trustees understand there may be occasions where travel and overnight accommodation is required on the day prior to the Examinations. This will be to avoid unreasonably early starts for Examiners and the potential late/non-arrival by Examiners as a result of travel insecurities, delays and cancellations. If this is required, the Chair of Examiners will authorise this in advance. As with all IPM expenditure, Examiners are asked to seek the lowest cost hotel accommodation or stay with family or friends if possible.

Specific Expenses – Staff:

1. Travel expenses will be paid to staff when attending any IPM related business, including events, internal and external meetings, ie event research, staff working days. Claims, with accompanying receipts should be submitted to IPM Accounts electronically using the IPM Expenses Claim form.
2. Additional hours worked will be paid at the current hourly salary and should be emailed to the Payroll team for processing on the next Salary. Additional hours worked should be reported to the Honorary Treasurer for reference.
3. Subsistence will be paid when attending IPM related events or external/internal meetings. Claims, with accompanying receipts should be submitted to IPM Accounts electronically using the IPM Expenses Claim form.
4. Resources, stationery or services purchased on behalf of the IPM will be reimbursed. Claims, with accompanying receipts should be submitted to IPM Accounts electronically using the IPM Expenses Claim form.

EXPENSES POLICY – EVENTS

This policy applies specifically to those who are invited to speak at or engage in IPM events by the IPM. A separate Expenses Policy covers information relating to IPM members claiming expenses for internal meetings.

IPM member Speakers

IPM member Speakers are those who are in training, Diplomates, Members or retired Members of the IPM.

Fee: All speakers are offered an honorarium, the amount will depend on length of talk and agreement with the event organiser. IPM member Speakers attending the event will have the honorarium deducted from their delegate fee. IPM member Speakers not attending the event will be paid the honorarium via BACS transfer.

Expenses: Travel expenses will not typically be met for IPM member Speakers as it is usually deemed they would be attending as an IPM event delegate. However, payments may be made at the discretion of the Programme Secretary. Council/Leaders (attending the event) should claim expenses through the usual channels and other IPM member speakers (not attending) should liaise directly with IPM accounts.

External Speakers

External Speakers are those who are not in training, Diplomates or Members of the IPM.

Fee: Honorarium plus travel expenses (see below). If, because of distance, there is a need for overnight accommodation, one night B/B may be met by the IPM.

Additional Guidance for IPM Officials - Council, Seminar Leaders, Examiners, Administration)

It is recognised that IPM officials have largely under claimed for expenses incurred in IPM business, and while this is laudable and supports the organisation as a charity, it should not be expected and certainly should not lead to any individual being penalised financially for offering their time voluntarily on IPM business. Council recognises that its Trustees, Examiners, Leaders, Officers and Staff are essential to the organisation. No-one should be deterred from standing for Council or other official posts by being financially disadvantaged.

General - apply to all below;

1. Travel expenses for sub-committee meetings will not be met, unless they have been pre-approved by the Council or the Chair as essential business
2. Travel to and from IPM meetings where the claimant is a Speaker or Key Organiser (eg Chair, Training Committee or Programme Secretary) and so is essential to the running of that meeting will be refunded subject to the above conditions.
3. Where there is an educational component to the meeting and the claimant is paying to attend the meeting and receiving Continual Professional Development (CPD) points for attending, the claimant is encouraged to apply for study leave and reimbursement from their local employer rather than from the IPM.
4. When there is no such funding available and there is a business component to the meeting as well as an educational one as described above, then reasonable expenses will be claimable by that IPM representative subject to the above conditions.