

This procedure does not form part of any staff members' contract and it may be amended at any time. We may also vary this procedure, including any time limits, as appropriate in any case.

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1. Introduction

This policy sets out the rules on how Lay Employees can claim for expenses incurred in the performance of their duties for the Yorkshire North & East Methodist District. The policy covers accommodation, travel, meals, and some elements of home working. Its purpose is to ensure that Lay Employees are properly reimbursed for legitimate business expenses and to ensure these expenses are treated appropriately for tax purposes.

2. General Procedure

The district will reimburse Lay Employees for actual expenditure that is incurred wholly, necessarily, and exclusively in connection with authorised duties undertaken in the course of their district role. To claim expenses, the correct expense claim form must be used and the reasons why the expense was incurred should be clearly stated. The form is available from the District Administrator. Expenses will not be paid unless supporting evidence is provided, together with a completed expense claim form that should include original receipts or invoices with the date and time of the transaction (with the exception of mileage claims).

When claiming for travel expenses incurred on public transport Lay Employees should enclose or attach tickets showing the departure and destination of their journey. Credit and debit card statements will not be accepted. Where submitting a VAT receipt, the following should be set out:

- The name and VAT registration number of the retailer or service provider.
- the goods and services provided, and
- the amount of VAT payable.

Completed expense claim forms should be submitted to the District Administrator. Expense claims must be submitted within 90 days of the expense being incurred. If this is not practical, prior written approval for any extension is required from the District Administrator. Note:

- We reserve the right to withhold payment where written approval has not been sought.

- We may return an expense claim form without payment if it is completed incorrectly or lacks supporting evidence.
- Expenses will be paid into the same bank account into which wages or salaries are paid.

In general, expenses other than in the categories listed below should not be incurred. If claims for expenditure outside the categories listed below are anticipated, we request approval from the District Administrator is sought before incurring the expense. An email as written approval is acceptable practice. Any queries in relation to this policy should be directed to the Lay Employee's Line Manager.

3. Essential Travel

District officers and Lay Employees in discussion with their Line Managers should consider whether travel is necessary to meet role objectives or if there is a more appropriate means.

3a. Rail

Only standard class rail fares can be claimed for. All journeys using this method of transport need to be authorised in advance via the District Administrator. All such authorised journeys should be booked as far in advance as possible to benefit from any discounts for early booking.

3b. Taxis

Taxi fares may be claimed in exceptional and limited circumstances:

- Where train stations are a considerable distance from the ultimate destination of the meeting/course and luggage would prevent walking.
- Where there are several Lay Employees travelling together and there is a cost benefit, or
- Where personal security and the safety of a Lay Employee is an issue, for example taxis may be permitted whilst on district business after 11pm.

A receipt with details of the date, place of departure and destination of the journey is required.

3c. Use of your own car

It may be appropriate and cost-effective to use your own car when travelling on business, for example if you are travelling with several Lay Employees or, where there is limited public transport to your destination, or the journey time is significantly shorter than using public transport. Any use of your own car on business is subject to you:

- Holding a full UK driving licence.
- Ensuring that your car is roadworthy and fully registered; and
- Holding comprehensive motor insurance that provides for business use.

Prior authorisation should be sought from the District Administrator before using your own car on business and proof of valid business insurance will be required. The district accepts no liability for any accident, loss, damage, or claim arising out of any journey that you make on business unless caused by our negligence. We will not pay for the cost of any insurance policy on your own car.

To claim for fuel expenditure, you should set out the distance of the journey undertaken on your expenses claim form. The district will pay you a mileage allowance of 45p per mile for business mileage under 10,000 miles in any financial year, and 25p per mile for mileage over 10,000 miles, or such other rate as set out from time to time by HM Revenue and Customs and adopted by the Yorkshire North & East Methodist District.

The district will pay for tolls, congestion charges and reasonable parking costs incurred as part of the business journey, where applicable, but not parking fines.

3d. Late night and early morning travel

In exceptional circumstances the district may reimburse you for late night or early morning transport, including a taxi, if you are required to travel to or from a specific destination for a specific business reason.

This will apply only where you are required to start travelling before 5am or after 11pm noting that any and all such late or early departures from or to work events require prior agreement and authorisation from your Line Manager. Transport expenses will not be reimbursed for any staff social events held by the district or any of its Lay Employees.

3e. Travel summary

To meetings, training and events held at locations other than your contractual or expected places of work such essential travel expense claims are summarised as:

- Standard class travel on trains and buses. Where possible tickets should be booked in advance and for fixed time travel outside of peak hours, rather than open returns.
- Car mileage is paid at £0.45 per mile up to 10,000 miles in any financial year. After 10,000 miles it is paid at £0.25p. You may claim reasonable essential parking costs.
- Motorbike mileage is paid at £0.24 per mile and bicycle mileage is paid at £0.20 per mile.
- Claims for mileage must be for additional travel (e.g., if your normal journey to work is 20 miles, and your journey to the other location is 30 miles, you can only claim the difference).
- Mileage payments are designed to compensate for the use of the vehicle and so no additional expenses for running costs, insurance or maintenance can be claimed. If you are claiming mileage, you must have appropriate business use insurance and MOT making note that this is a legal requirement.
- Where two or more people attend the same event on the district's behalf, consideration should be given to car sharing, where appropriate. An additional 5p per mile, per passenger, can be claimed where two or more travel together.

It is worth noting that for a contractual home working Lay Employee whose home residence is outside of the district geographic boundary, car mileage expenses will be calculated from the nearest location within the district boundary and **not** from their home residence.

Tickets or receipts for all such claims are required to be attached to or scanned with expense forms. If these are not available speak with the District Administrator to understand accepted alternatives.

4. Accommodation

Where an overnight stay is unavoidable due to your involvement on district business it is expected that this will be pre-authorised by the District Administrator. As a guideline for any and all such pre-authorised overnight stays, accommodation equivalent to Travelodge or Premier Inn standard, should be booked. It remains at all times your responsibility to ensure reservations are cancelled within the required cancellation period if they are no longer required.

5. Meals and hospitality

The cost of meals when on district business should not normally be claimed, particularly if there is time and opportunity to make alternative arrangements. The district would not normally offer subsistence payments to those who are away from home for significant periods.

The costs of reasonable hospitality, when engaging in the normal course of work, may be claimed. However, these should not be excessive or frequent. All claims should identify the number of people attending and the reason for this expense - plus a receipt for the costs incurred.

When the district hosts an event or meeting, it may be appropriate to provide refreshments. On such occasions the district will reimburse claims for reasonable agreed expenditure. A record should be kept of the number of people attending and hospitality provided (e.g., coffee and biscuits or lunch). This should be detailed on the claim.

Expenses incurred at a social event, or a work gathering of a social nature, will not normally be paid however discretion to authorise on an event-by-event basis is given to your Line Manager.

You should supply or attach receipts and invoices for **all** meal expenses.

6. Telephone and broadband

In line with HMRC guidance, round sum allowances for telephone or broadband will not be paid. Claims for additional telephone costs incurred may be submitted if they are agreed to be reasonable and proportionate. These should be supported by a copy of the relevant itemised bills highlighting the amounts claimed. Any such claims will be assessed individually.

7. Other costs

Whilst not an expense you may be able to claim tax relief for some household expenses incurred as a result of working from home, provided the expenses are solely work related. If you wish to benefit from this tax relief, see the Government's guide on claiming tax relief for your job expenses at www.gov.uk/tax-relief-for-employees/working-at-home

8. Office equipment

Any required stationery for home-based Lay Employees must be authorised in advance by your Line Manager. You may also need certain equipment to carry out your role effectively. This may include a laptop, mobile phone, or printer.

These will be at the discretion of your Line Manager and risk assessed on an individual role-by-role basis. Please see our Home Working policy for clarity, further information, and any 'next steps'.

9. Expenses that will not be reimbursed

The district will not reimburse you for:

- The cost of any travel between your home and usual place of work (except in exceptional circumstances assessed on a situational basis).
- first class travel unless it is equivalent to or cheaper than standard class and authorised in advance by the District Administrator.
- the cost of any travel undertaken for personal reasons.
- the cost of any travel for your partner or spouse.
- taxi fares, unless authorised in advance by the District Administrator.
- any fines or penalties incurred while on business for whatever reason, including for not paying for a rail ticket in advance of boarding the train and penalties or fines associated with motoring offences, including speeding, or parking fines, clamping or vehicle recovery charges.
- any expenses incurred for personal benefit or to improperly influence a situation, or
- cash advances or withdrawals from an ATM machine.

You are required to pay for any travel costs incurred by your partner or spouse in the event that they accompany you on business. Your spouse or partner must have adequate travel insurance for that journey. Any disputes about expenses will in the first instance be dealt with by your Line Manager.

10. False claims

If the District considers any expenditure claimed was not legitimately incurred on behalf of the district, it may request further details from you. We will investigate and check expenses claims as we see fit and may withhold payment where insufficient supporting documents have been provided. Where payment has been made to you prior to discovery a claim was not legitimate or correct, it may deduct the value of that claim from your next salary payment on completion of the investigation. **Any abuse of this expenses policy will not be tolerated.** This includes, but is not limited to:

- False expense claims.

- claims for expenses that were not legitimately incurred.
- claims for personal gain.
- claims for hospitality or gifts to induce a decision or improper action; and
- receipt of hospitality or gifts that may be perceived to influence a judgement.

The district will take disciplinary action where appropriate and in certain circumstances may treat a breach of this policy as gross misconduct which may result in summary dismissal. In such cases we may report the matter to the police for investigation and criminal prosecution.