



LOVING
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Leeds Diocesan Learning Trust (LDLT)

Company Number 13687278

Staff Expenses Policy

Staff and Volunteer Reimbursement of Expenses Incurred on LDLT Business

Contents

Vision Statement	1
Other Related Policies	1
General Principles	1
Travel Expenses	1
Use of Private Vehicles	2
Subsistence Expenses	3
Overnight Accommodation	3
Business Entertaining	4
Home phones and mobile phones	4
Reimbursement of Expenses	4
Expenses Advance	4
Miscellaneous	5
How to Claim Expenses	5
LDLT Credit Card	5
Candidate Expenses (Interview)	5
Good Working Practice	5
Appendix 1	Error! Bookmark not defined.

Vision Statement

Serving and celebrating our unique schools and communities, we will love, live and learn together. Valuing our pupils, staff, governors and team as people of God, we will deliver transformational learning and the flourishing of all.

Other Related Policies

- Staff Handbook
- Finance Policy
- Pay Policy

The following policy applies to staff of LDLT (Trust Staff) and LDLT Schools

1. General Principles

- 1.1. LDLT will refund the actual travelling and reasonable out of pocket costs incurred by staff and volunteers wholly, exclusively, and necessarily incurred in the performance of the duties of their employment.
- 1.2. LDLT will NOT reimburse any expenses relating to private travel. LDLT does not reimburse staff or volunteers for other personal expenses or any fees unless expressly approved through their Contract of Employment.
- 1.3. As a rule, LDLT only pays expenses that are deemed by HM Revenue & Customs (HMRC) to be non-taxable benefits.
- 1.4. Reimbursement of expenses shall normally be made through payroll by completing expense claim forms and a member of the finance team submitting these on the payroll portal. Payments may also be made, with prior approval by the CFO, by BACS, using the account which the member of staff or volunteer has specified for payroll purposes.
- 1.5. Claims should be made within two months of the date the expenditure was incurred. Claims submitted over 2 months could be rejected. All expense claims should be processed monthly.
- 1.6. All expenses (except mileage rates – see below) must be backed by a VAT receipt or other evidence of payment (e.g., tube and rail tickets). Original receipts (not photocopies) should be provided to substantiate all payments. In the absence of an original receipt, other evidence of the expenditure should be provided, e.g., credit/debit card slip or bank statement, or if none of these are available, a written explanation must be provided to fully explain the expenditure.
- 1.7. All expense claims must be authorised by the staff or volunteer's line manager. Authorisation of any expense is not simply an instruction to pay; it is a representation that the expenditure has been incurred in accordance with LDLT business.

2. Travel Expenses

- 2.1. All travel requirements should first be reviewed as necessary in the conduct of LDLT business. Is there an alternative that would both maintain the LDLT business without denigrating the meeting or visit, this could include video conferencing such as Teams.
- 2.2. When travelling on LDLT business the most cost-effective form of transport available

should be used, consistent with the purpose and schedule of the trip. Decisions could be influenced by various factors including group travel, staff time and safety. LDLT will only reimburse the cost of the cheapest appropriate method of travel. LDLT will not fund any overseas travel expenses or expenses incurred by an overseas trip.

- 2.3. LDLT will meet the cost of reasonable out of pocket expenses for which it is not always possible to obtain official receipts or invoices. Examples of these will include, but are not limited to:
- Tube/bus fares
 - Parking meters
 - Taxi fares (use of tube in London, however, is encouraged)
 - Telephone calls from public call boxes
 - Ferry or road toll charges
- 2.4. Train travel other than for local/short distance journeys should be pre-booked wherever possible using the specific accounts operated by the Finance Department. These will be paid directly by LDLT and no personal expense should be incurred. Travel should be by Standard Class and staff and volunteers are encouraged to seek such discounts as may from time to time be available.
- 2.5. First Class train travel can be purchased when the cost is no more than 20% higher than the Standard class fare and there is a business benefit in doing so.
- 2.6. Parking Fines or motoring offences will not be reimbursed whilst on LDLT business.

3. Use of Private Vehicles

- 3.1. If you use your private vehicle for LDLT business you will be reimbursed at the following HMRC tax free rates. These rates are reviewed and updated regularly by HMRC and the table below indicates the rates correct at December 2021. HR/Payroll will notify changes as they arise.

Vehicle	Up to 10,000 miles	Over 10,000 miles
Cars & Vans	45p/per mile	25p/per mile
Motorcycle	24p/per mile	24p/per mile
Bicycles	20p/per mile	20p/per mile

A separate record of each journey should be kept detailing

- Date of travel
 - Journey undertaken, highlighting from which base to which destination, inclusive of return travel
 - No of miles for each journey
- 3.2. Any staff member or volunteer using his/her car/motorcycle for business purposes should ensure that the vehicle has Business Travel option on their insurance policy. The standard rate per mile is set having taken into account any additional insurance costs.
- 3.3. The LDLT will pay for additional mileage costs incurred for business purposes. If travelling direct from home to a meeting and not passing the office or school, then the full cost of travel can be claimed. If travelling from the office or school or your journey requires you to pass the office, only the mileage from the office can be claimed. This principle is often known as the “lesser of” rule. This principle applies when you travel on official business to

somewhere other than your normal place of work by private vehicle. The reimbursement you are entitled to receive is limited to the lesser of either:

- the actual travel costs you incur; or
- the costs you would have incurred if your journey had begun from your permanent office by the shortest practicable route.

If journeys start and end at the permanent office the “lesser of” rule need not be applied and full travel costs may be claimed.

- 3.4. LDLT expects all staff to drive safely, responsibly and legally. LDLT accepts no liability for loss of, or damage to, vehicles being used on LDLT business.

4. Subsistence Expenses

- 4.1. LDLT will reimburse reasonable costs of meals which have met the conditions below and in conjunction with travelling on LDLT business. A valid receipt is required to reimburse these subsistence expenses. The conditions are set out below:

Subsistence	Value	Condition
Breakfast	£15.00	Leave home before 6:45am or having stayed away overnight
Lunch	£10.00	In excess of 5 hours away from office
Dinner	£20.00	Likely to arrive home 8:00pm or later, or staying overnight

- 4.2. Gratuities - these are treated as discretionary costs by HMRC. As such, any reimbursement would be treated as a taxable benefit and, therefore, gratuities will not be reimbursed.
- 4.3. Service charges included within the overall cost of the meal are acceptable and will be reimbursed as part of the usual expenses claim.
- 4.4. Where a claim is for meals, it must relate to the business undertaken and indicate whether self or staff and/or volunteers are present (subsistence) or if any third person was present (entertaining).
- 4.5. No alcohol can be purchased from public funds.

5. Overnight Accommodation

- 5.1. LDLT will meet the costs of overnight accommodation which is necessitated by travel on behalf of the company. The booking of accommodation should be done as far in advance as possible so value for money can be achieved and hotel deals on inclusive breakfast/ and or dinner should be utilised wherever possible. If it is not possible to source a hotel at these nightly rates, and it is necessary to pay a higher rate, then prior written approval should be obtained from the CEO.

Location	Room Only	Bed & Breakfast	Including Dinner	Incl. Breakfast & Dinner
Outside London	£100	£115	£120	£135
London	£140	£155	£160	£175
Late Bookings	Costs are outside policy ranges – Agree with CEO			

- 5.2. Staying with Friends/Family: LDLT recognises that occasionally when overnight

accommodation is required, staff will choose to stay with family or friends instead of in a hotel. In such circumstances it is appropriate to compensate your host, up to a value of £35.00 per night. This claim must be supported by receipts in order to be treated as an allowable expense and not a taxable benefit.

6. Business Entertaining

All business entertaining activities must be approved in advance by your line manager and evidenced by an outcome that delivers value to LDLT.

- 6.1. Staff, in the execution of their duties, may be required to entertain customers, suppliers, business contacts or potential customers. The nature of the business, the names and the organisation of the people being entertained must be clearly stated on the expense claim form, or on a supporting document. Please refer to Gifts & Hospitality Policy.
- 6.2. LDLT will only reimburse the cost of entertaining business contacts on a business occasion where at least one representative of an outside organisation is present. All such recipients of LDLT hospitality must be identified by name and organisation in the claim. At no time will LDLT meet the costs of entertaining relatives or partners.
- 6.3. The purchase of alcohol is prohibited in all cases in accordance with ATH.

7. Home phones and mobile phones

- 7.1. The cost of incidental business calls made by staff from their personal phones, whether mobile or landline, are reimbursable upon presentation of an itemised bill, on which the business calls are clearly indicated.
- 7.2. No rental or service charges are reimbursable.
- 7.3. For staff and/or volunteers who are identified as 'essential' users – a LDLT mobile phone will be provided under contract to LDLT.

8. Reimbursement of Expenses

- 8.1. Small amounts of incidental expenditure, up to £50, may be reimbursed from petty cash. For staff and/or volunteers based at LDLT offices please refer to the Finance Team.
- 8.2. Certain items should not be paid via petty cash. These include:
 - Staff advances
 - Staff travel and subsistence
 - Casual workers' wages
- 8.3. Claims for reimbursement of expenditure through petty cash must be submitted by staff and/or volunteers on a petty cash voucher with supporting receipts attached. In exceptional circumstances, where a receipt is not available, a written explanation of the expenditure can be provided instead.

9. Expenses Advance

- 9.1. If a member of staff and/or volunteer anticipates incurring expenditure in excess of £50 when engaged in a specific activity, e.g., project activity or event attendance, then the staff member and/or volunteer may apply for an advance to cover the anticipated cost. The request for an advance must be put in writing and approved by the staff member's line manager. Requests must be submitted at least 5 working days in advance to the Finance Team to guarantee availability.

- 9.2. Expense claims against the advance must be made within 5 working days of return from the activity.

10. Miscellaneous

- 10.1. Unless otherwise specified, Finance will code all items of approved expenditure and post without delay to the accounting system.
- 10.2. Any purchase linked to computers, telephones or high-cost items of stationery must not be purchased without prior authorisation as such items are normally purchased centrally by the Finance Department.
- 10.3. No member of staff and/or volunteer shall personally make any loan or advance to a member of staff and/or volunteer on behalf of LDLT.
- 10.4. Finance Dept. staff are required to be aware of the restrictions which are placed by HMRC on payments of travel and other expenses and should check that payments made, wherever possible, do not comprise a taxable benefit. An example of this which is likely to arise is travel to work.

11. How to Claim Expenses

- 11.1. Staff and/or volunteers should use the LDLT expenses claim form. Receipts should be scanned and attached to the claim. The claim should then be sent to the line manager for authorisation. Once authorised by the line manager, the expenses should be emailed to expenses@ldlt.co.uk where they will be processed and payment made through the BACS system.
- 11.2. In exceptional circumstances (e.g., if the claimant would suffer personal hardship) the line manager may request that payment is made by bank transfer or, if less than £50, from petty cash. In these cases, a signed and approved expense form should be attached to a completed and authorised payment request form and submitted to the Finance Department (*payment request forms can be requested from the Finance Department, who can supply an electronic template or hard copy form*).

12. LDLT Credit Card

- 12.1. Certain departments and/or individuals may be allocated a company credit card which may facilitate the purchase of items online. Use of the card is covered by a separate policy managed by Finance, who will provide support to card-holders regarding its correct use.

13. Candidate Expenses (Interview)

- 13.1. These expenses are not normally payable.

14. Good Working Practice

- 14.1. Any purchase that can be made in advance must be done so through normal methods of procurement or via a LDLT credit card transaction. Staff members must not use their own credit cards/cash to make purchases for items that can be made through the academies finance departments to maintain probity and budgetary control.
- 14.2. All expenditure must seek prior approval via the CFO/Headteacher before spending personal funds, if this is not sought – claims for reimbursement may be declined.