

Approved by the FRC: Oct 2024

Review due: Oct 2026

## 1.1 Background

This expenses policy reflects our commitment to reducing our carbon use - particularly with regard to travel, accommodation and operations - while still aiming to ensure that LI volunteers or staff members are fairly reimbursed for expenditures made, which are a result of their work on the LI's behalf.

## 1.2 The policy

The LI will reimburse all reasonable expenses incurred by staff members and volunteers in line with this policy where work has been undertaken on behalf of the LI and at the LI's request. To comply with Inland Revenue requirements, and to limit any possibility of tax liability, all expenditure must be:

- *wholly, necessarily and exclusively incurred in undertaking LI duties.*
- *reimbursed on a 'no loss, no gain' basis.*
- *supported by receipts. **Please obtain a VAT receipt for accommodation, subsistence and entertainment claims - a credit card receipt alone is not sufficient.***

Staff and volunteers carrying out work on behalf of the LI are covered by the LI's insurance, except for motor insurance, which must be held by the claimant and must be valid.

The next section details items that the LI will typically reimburse. If you wish to claim for reimbursement for items not on this list, you should seek approval in writing from the LI's Head of Finance (or delegated LI senior staff member) in advance of any costs being incurred.

The LI reserves the right to reject claims for items neither listed nor approved in advance.

## 1.3 What you may claim

### 1.3.1 Travel & Accommodation

We encourage LI staff and volunteers to use more sustainable modes of transport (walking, cycling, public transport or trains) where practicable.

**Proof of purchase is required for travel, except for per-mile claims (VAT receipts are not required for travel claims as VAT does not apply to travel).**

#### *Train travel and public transport*

The LI will reimburse the cost of second-class rail fares only. The LI will not reimburse the costs of first-class travel.

Where possible tickets should be booked in advance as early as possible to benefit from lower cost fares. The LI will reimburse public transport costs, such as bus, tram, underground, dockless bikes or bikeshare.

#### *Taxis*

Taxi fares may only be claimed where they can be justified by geography or speed; where the price is comparable to or cheaper than a second-class rail fare for the same journey; or for personal safety issues (e.g. in the case of late-night travel).

## ***Personal travel – car, bicycle, motorcycle***

You may claim 45 pence per mile for personal travel such as use of a car (including electric vehicles), bicycle, or motorcycle. This is intended to cover all the costs of using your personal transportation method, including car tax, insurance, maintenance, depreciation and fuel where applicable. Car / motorcycle mileage may be claimed only when public transport is unavailable or impractical due to equipment or difficulty of a journey by public transport. If you have other people travelling in your car to attend the same LI meeting or event, you may claim an additional 5 pence per mile for the entirety of the journey.

***LI staff members must submit in advance a copy of their motor insurance certificate showing that they are insured for business use and must also provide proof of eligibility to drive in the UK***

## ***Flights***

The LI will reimburse the cost of economy flights only. Flights within the UK mainland will only be reimbursed in exceptional circumstances (e.g. health) and must be pre-approved by the LI Head of Finance before any costs are incurred.

Flights outside the UK must be agreed in writing by the Head of Finance in advance of any booking.

## ***Hotels***

Overnight hotel accommodation may be claimed if attending a meeting / event on behalf of the LI that starts before 10am or finishes after 6pm. If overnight accommodation is required outside of these times, then the request should be approved in writing with the Head of Finance before any costs are incurred.

The maximum that will be reimbursed by the LI for hotel accommodation is as follows:

- *Up to £175 (£190 inclusive of breakfast) in major global cities such as London.*
- *Up to £150 (£165 inclusive of breakfast) in major UK cities (listed below)*
- *Up to £100 (£115 inclusive of breakfast) elsewhere*

The LI will only reimburse the minimum number of hotel nights required to undertake the work on behalf of the LI and for the duration of that work. 'Major global cities' include London and large non-UK cities where the average cost of accommodation may be very high. For the purposes of this policy, 'major UK cities' include:

<b>Belfast</b>	<b>Cardiff</b>	<b>Leeds</b>	<b>Newcastle</b>
<b>Birmingham</b>	<b>Edinburgh</b>	<b>Liverpool</b>	<b>Reading</b>
<b>Bristol</b>	<b>Glasgow</b>	<b>Manchester</b>	<b>Swansea</b>

***Please obtain a VAT receipt for accommodation claims - a credit card receipt alone is not sufficient.***

## ***'Friend and Family rate'***

If LI business requires an overnight stay, but you will be staying with friends or family, you may claim a 'Friend and Family rate' of up to £30 per night. A receipt is not required.

### 1.3.2 Subsistence

Claims may only be made where refreshments are not provided at the event attended or where travel is required to attend a meeting starting at 9am or after 6pm

- *Breakfast:* up to £10.00
- *Lunch:* up to £15.00
- *Dinner:* up to £30.00

Alcohol is not permitted to be claimed for.

**Please obtain a VAT receipt for subsistence claims - a credit card receipt alone is not sufficient.**

### 1.3.3 Business Entertainment

From time to time, it may be necessary to provide hospitality for guests on behalf of the LI. Expenses for entertainment costs should be agreed in writing with the Head of Finance (or delegated senior staff member) before costs incurred.

Reimbursement will be made on production of receipts for entertainment expenses incurred when on genuine company business. Any voluntary tips or gratuities not specified on the bill may be allowed, up to a maximum of 10% of the total bill. It is difficult to state what is permissible, but there are number of conditions that by default are **not** be included:

- The entertainment of personal friends or business acquaintances without a specific business need or obligation.
- The entertaining of members and/or employees of the Institute, other than on staff welfare grounds with the prior consent of the Chief Executive.
- Entertaining occasions where no member, client, supplier or other business connection is present.
- The entertainment of a spouse/partner or relatives.

Where possible, any hospitality should be approved in writing beforehand by the Head of Finance (or delegated senior person). It is not possible to set a limit on expenditure but as a rule of thumb, no individual should have more than £50 spent on them at a single event, nor receive entertainment costing more than £200 in a single year.

## 1.4 How to claim your expenses

All claims must be submitted electronically within 1 month of the expense being incurred.

Send your completed expense form, as one PDF attachment (including associated receipts with VAT receipts where applicable) to [supplierinvoices@landscapeinstitute.org](mailto:supplierinvoices@landscapeinstitute.org). Please ensure that you complete the BACS payment details section of the expenses claim form.

Payment of expenses claims will be made by electronic transfer BACS, typically within 2 weeks of receipt of the claim.

If you have not received payment within 4 weeks, or you have other questions about your expenses, please contact the LI Finance Team at [finance@landscapeinstitute.org](mailto:finance@landscapeinstitute.org).

**Landscape Institute**

**Nov 2024**