Expenses Policy

1. Introduction

Purpose
The purpose of this document is to:

i) outline the principles and rules that the Leg Club Foundation (LCF) have adopted in order to determine when it will reimburse expenses;

ii) provide a reasonable framework of allowable expenses;

iii) detail the tax and national insurance treatment where appropriate;

iv) specify the processes to be followed.

Who does it cover?
The policy covers the following groups of individuals:

i) consultants

ii) trustees

2. Principles

Allowable and reasonable expenses will be paid on the basis that every effort has been made to minimise the costs and reasonable advanced planning has occurred and approvals sought prior to incurring the expense. Any unplanned and unapproved expenditure will not be reimbursed.

The LCF will reimburse expenses that have been wholly, necessarily and exclusively incurred whilst engaged in authorised activity on its behalf, and for the benefit of the LCF. For the avoidance of doubt, this will normally not include attendance at functions that are purely social in nature e.g. Award ceremonies. The LCF will indicate at the time of the invitation whether or not the function is deemed to be social.

The responsibility lies with the claimant to seek authorisation prior to incurring any cost that is not explicitly allowable under this policy.

All expenses included in the policy are allowable for tax purposes unless specified.

Any activity that is claimed for should be carried out in such a way as to minimise the cost accepting that:

iii) the claimant’s health and safety should not be compromised in any way;

iv) factors such as inconvenience to the claimant may be taken into account.

Expenses claimed should relate directly to the cost incurred, except where an agreed allowance or maximum claim amount is agreed. The addition of general charges over and above the actual cost is not permitted.

General rules
The LCF respects the integrity of each claimant and expects expense claim forms to be completed both honestly and accurately.

Any attempt to falsify an expense claim will be considered to be gross misconduct and appropriate action will be taken against the claimant. Where, with reasonable care, the authorising signatory should have recognised the fraudulent nature of the claim, action may be taken against them as well.

Claim forms are available from the Leg Club administrator. Completed Claims should be forwarded to the administrator with the original receipts attached, and will be checked on submission. Claim forms not completed properly and legibly, those which include items outside of the policy or are not properly authorised will not be paid and will be returned to the claimant for corrective action.

Claimants must sign their own expense claim form. This responsibility cannot be delegated to someone else.

Original receipts should be provided, as failure to provide a legitimate receipt may invalidate the claim.

Payments will be made directly to the claimant’s bank account or via cheque as agreed with the claimant.

Claims should be made within 3 months of the expense being incurred. Any claim more than 3 months late, without good reason, may be refused.

Please note that stated subsistence allowances are the maximum rates and our guiding principle is to ensure that all subsistence claims are modest and proportionate and below the maximum allowable where possible. This will ensure expense claims are made in keeping with the spirit of the charitable intent of the foundation.

3. Claimable Expenses

Travel

General
If parking costs need to be incurred then the least cost option should be used and then claimed.

Speeding and parking infringement fines will not be reimbursed. Congestion charges may be claimed if car travel in the designated area is unavoidable in the fulfilment of LCF business. Fines for non payment of the congestion charge will not be reimbursed.

Claimants using their own vehicles on LCF business must hold a current driving licence and have the necessary insurance to provide fully comprehensive cover for business use.

The LCF does not accept liability for damage caused to or loss of private vehicles or their contents whilst being used on LCF business;
nor does it accept liability for claims by passengers or third parties. Claimants using their own vehicles may claim the prevailing mileage allowance rate. The normal running costs of the vehicle are taken account of in the mileage rate paid.

Aligned with the current LLCF financial plan no budget will be made available for assigned trustees to visit remotely located Leg Clubs. Support and relationships can be established using remote means and as such any costs incurred through 'in person' visits by trustees will be undertaken at the cost to the individual trustee choosing to make the visit.

**Taxis**

Taxi fares will only be reimbursed if public transport is:

i) not available;

ii) more expensive;

iii) not suitable (where an explanation should be included with the claim).

**Most Economical**

The most economical mode of transport should be taken with regard to the requirements of a particular journey—i.e. normally standard class, with non-“exible tickets unless “exibility is a likely requirement. First class travel will only be allowed by written authorisation from the Chairman/Chief Executive.

**4. Subsistence**

The cost of breakfast, up to the approved rate will be reimbursed if:

i) the cost of breakfast is not included in the rate charged for overnight accommodation; or

ii) it is necessary for the claimant to be travelling on any LCF business before 07.00am which is not their normal home to work journey

The cost of lunch, up to the approved rate, and will be reimbursed if:

i) the claimant is on LCF business and not at their normal place of work; and

ii) lunch is not otherwise available (example – as part of a training course)

The cost of dinner, up to the approved rate, will be reimbursed if:

i) the claimant is away from home on LCF business after 8pm other than when at their normal place of work

Alcohol cannot be claimed as part of a normal subsistence claim

**5.3 Accommodation**

All and any accommodation required should be planned and approved by the treasurer in advance to ensure optimum prices are achieved and that adequate provision exists in the budget to cover the expenditure. Justification of the need for accommodation should accompany any claim. Reasons for accommodation would include:

i) Departure from home or arrival back at home would otherwise be at an unreasonable time i.e. before 6am or after 10pm

ii) Consecutive days attendance at a site which is not the claimants normal place of work and where the cost of travelling exceed the cost of accommodation

iii) Where the performance of duties would be significantly impaired if accommodation were not available

iv) Where the overall cost of having accommodation provided is less than any alternative which enables the claimant to properly fulfill their duties

v) Where there is a demonstrable health and safety issue

Costs that will not be reimbursed are for example alcohol, minibar and hire of films. Please note that these are examples and are not a comprehensive list.

Every effort must be made to find the most economical accommodation and should be discussed with the Treasurer before being incurred.

If a claimant chooses to stay with a friend or relative, rather than in a hotel, reimbursement may be made to the host up to a maximum £25 per night. A receipt will be required in all instances.

**Claim limits and approved allowances from 1 April 2019**

**Travel**

Claim per mile:

- 40p per mile for first 10,000 miles
- 25p per mile thereafter

**Subsistence**

- Breakfast £10.00
- Lunch £15.00
- Dinner £30.00

The lunch and dinner allowance may be combined if both are claimable but only one meal is taken.

**Accommodation**

To be agreed in advance as required with the Treasurer and must be the most economic available in line with the policies and principles above

The above rates will be reviewed at least every twelve months.