**Area Deans Expenses Policy**

**Introduction**

This policy sets out the Leeds Diocesan Board of Finance (“LDBF”) guidelines on how Area Deans can claim for expenses incurred in the performance of their duties.

The purpose of this policy is to ensure that Area Deans are properly reimbursed for legitimate expenses and to ensure that these expenses are treated appropriately for tax purposes. Furthermore, it is important that everyone realise that this policy and these procedures are to safeguard you as clergy, as well as the organisation. The Charity Commission has stepped up its work in relation to fraud etc, and even though expenses are generally small, we must be vigilant in following correct procedure at all times. This policy applies whatever your level of expenditure.

**Procedure**

The LDBF will reimburse you for actual expenditure that is incurred wholly, necessarily and exclusively in connection with the authorised duties that you undertake in the course of your Area Dean duties.

To claim for expenses, you must use the LDBF’s expenses claim form which is available on the Diocesan website [here](https://www.leeds.anglican.org/finance/useful-links) and you should set out the reasons why the expense was incurred on the claim form.

Expenses will not be paid unless supporting evidence is provided with the completed expenses claim form. This should include original receipts or invoices with the date and time of the transaction. When claiming for travel expenses on public transport, you should enclose the tickets showing the departure point and destination of your journey.

Once completed and signed, you should submit your expenses claim form to your Archdeacon. Once your Archdeacon has approved the claim form they should send it to the Diocesan Finance Department by emailing [finance@leeds.anglican.org](mailto:finance@leeds.anglican.org) or placing in the tray on the second floor in Church House.

All expenses should be submitted within three months of being incurred and within two weeks of the end of the financial year (i.e. 31 December). Expenses older than three months will require sign-off from the Diocesan Secretary or Chief Financial Officer.

The LDBF may return an expenses claim form to you without payment if it is completed incorrectly or lacks supporting evidence.

The LDBF will pay claims for authorised expenses by BACS transfer.

**Travel**

You should consider whether or not travel is necessary or if there are more appropriate means such as by arranging a conference call or Skype. It is expected that you will travel by the most cost-effective mode of transport taking into account the journey time and nature of the journey.

***Rail***

Where possible, rail journeys should be booked in advance to benefit from any discounts for early booking. Where possible, please use any rail cards where this is more economical. All train travel should be booked in standard class.

*Budgeting Tip: Did you know that it’s often cheaper to use websites such as* [*https://new.trainsplit.com/*](https://new.trainsplit.com/) *to book your train tickets.*

***Taxis***

You may claim for a taxi fare only in limited circumstances. These are:

* where taking a taxi would result in a significantly shorter travel time than using public transport;
* where there are several colleagues travelling together;
* where personal security and safety of employees is an issue; or
* any other circumstances agreed in advance.

You must obtain a receipt with the details of the date, place of departure and destination of the journey.

***Use of your own car***

In your role, it will generally be more appropriate and cost-effective to use your own car, however 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.

The LDBF accepts no liability for any accident, loss, damage or claim arising out of any journey that you make on ‘business’. The LDBF 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 LDBF will pay you a mileage allowance of 45p per mile for mileage under 10,000 miles 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.

Where convenient, those travelling to the same meeting should share transport. If the passengers are employees/clergy/volunteers of the LDBF and are travelling for the same purpose, then 5p per mile per passenger can be claimed in addition to the normal mileage rate.

**Hospitality**

While it is recognised that part of the role of the Area Dean is to meet parish clergy and that this may involve coffee or lunch, you are encouraged to limit this to the cost of a simple lunch.

The cost of additional alcoholic drinks and excessive gratuities will not be refunded.

**Meals**

For Area Deans to be reimbursed for expenditure incurred on a meal, they must have:

* Been prevented from following their normal meal arrangements.
* Incurred expenditure additional to their normal outlay.
* Necessarily incurred that expenditure.

Please see below for specific information regarding expense claims:

* Breakfast - £5 (*if away from home before 7:00am*)
* Lunch - £8
* Dinner – £20 (*if staying away overnight, this could include the cost of one alcoholic drink)*
* Subsistence *(e.g. refreshments such as tea, coffee or water if away from home or office for at least 3.5 hours)* - £5 per day

All expense claims must be accompanied by receipts.

**Accommodation**

Claims should be in line with the NCIs guidance for attendance at General Synod. A copy of the guidance is available from the Members’ Resources section of the General Synod page of the Church of England website and is attached below.



Note: the NCI guidance for “Incidental Overnight Expenses” does not apply to diocesan employee claims.

It is your responsibility to ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.

**False Claims**

If the LDBF considers that any expenditure claimed was not legitimately incurred on behalf of the LDBF, it may request further details from you. The LDBF will thoroughly investigate and check any expenses claim as part of internal auditing practices. It may withhold payment where insufficient supporting documents have been provided. This is a requirement of HMRC and our external auditors.

The LDBF will be obliged to take action if appropriate and may need to report the matter, in some circumstances, to the police for investigation and criminal prosecution.