

Owner	Dept	Review Date	Date Version Control
Joe Thomas	Finance	June 2025	July 2023

Amendments to Policy	Date Version Control
Change of mileage rates to align with HMRC	1/8/23
Corrected London Hotel limits	13/9/23
Specified electric vehicles mileage rates same as other cars per HMRC guidance	13/9/23
Updated "major cities" to include Cardiff, Swansea and Belfast	01/11/23

## 1.1 Background

In June 2019, the Landscape Institute (LI) became one of the first membership organisations to declare a climate and biodiversity emergency. Our obligation to reduce the carbon impact of our activities will affect many of the ways that the LI conducts its business. For example:

- Reducing overall travel and shifting to more sustainable modes
- Reducing face-to-face meetings and making use of modern technology to meet remotely (eg videoconferencing)
- Moving to more environmentally sustainable procurement of good and services, including catering.

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.

This guidance will be further revised over time, based on the outcomes of the Climate Change & Biodiversity Emergency working groups, other background research as well as price inflation over time.

## 1.2 The policy

It is the LI's policy that no volunteer or staff member should be out of pocket as a result of their work on LI's behalf, which was requested by the LI.

The LI will reimburse all **reasonable** expenses incurred by members and volunteers in the undertaking of this work. 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 prior approval in writing from the LI's Head of Finance (or delegated LI senior staff member).***

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. Where possible, and in all cases where an event or meeting has been booked with more than a week's notice, cheaper 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, 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 (eg health) and must be preapproved by the LI Head of Finance

Flights outside the UK must be agreed in writing by the Head of Finance (or where appropriate delegated senior management) in advance of any booking.

***All flights must be carbon offset at the time of booking and a certificate submitted as evidence with your expense claim.***

### ***Hotels***

If you are attending an event or meeting more than 50 miles or 2 hours away from home, you may claim the following per night for a hotel stay

- *Up to £175 (£190 inclusive of breakfast) in major global cities (e.g. London – see note below)*
- *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. For example, the LI would not typically reimburse accommodation over a weekend. '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:

Belfast	Cardiff	Leeds	Newcastle
Birmingham	Edinburgh	Liverpool	Reading
Bristol	Glasgow	Manchester	Swansea

***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.

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

***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 not be claimed without the prior written approval of the Head of Finance (or delegated senior staff member).

Reimbursement will be made on production of receipts for entertainment expenses incurred when on genuine company business (including a reasonable amount for alcoholic drink). 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. You do not need to obtain approval from your manager prior to sending.

From the supplier invoices email inbox, the expenses will automatically be entered into the Yooz, the invoices workflow system where it will be approved by your line-manager.

Expenses payments will be made by electronic transfer BACS, typically within 2 weeks of receipt by the LI Finance team.

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**

**Sept 2023**

## Guide to the reimbursement of expenses for Landscape Institute staff and volunteers

