

Blackburn General Synod Members' Travel & Subsistence Expenses Policy

Introduction

The Blackburn Diocesan Board of Finance (BDBF) recognises the significant time and commitment given by the Diocese of Blackburn General Synod members and the additional burden time and finance booking some travel and accommodation causes. We are grateful to members for seeking to ensure all arrangements are cost effective and will honour all expenses booked in the spirit of the policy set out below.

General Synod members' Expenses Policy

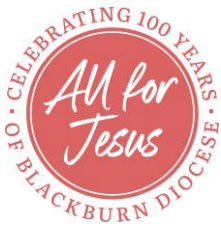
- This policy sets out the Blackburn Diocesan Board of Finance guidelines on how General Synod members can claim for expenses incurred in their attendance at General Synod as elected members for the Diocese of Blackburn.
- The purpose of this policy is to ensure that General Synod members are properly reimbursed for legitimate expenses incurred whilst attending General Synod and to ensure that these expenses are treated appropriately for tax purposes.

Procedure

- The BDBF 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 attendance at General Synod.

To claim for expenses

- Use the BDBF's expenses claim form which is available via the link set out in the Appendix below.
- 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 receipts or invoices (scans or photos are acceptable) with the date and time of the transaction. If no receipt is available then you should explain this on the claim form.



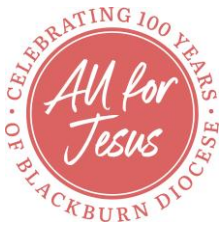
- Please note:
 - If the receipt or invoice includes expenditure for someone else, please indicate on the invoice or receipt which expenditure is being claimed for you by you in the expenses claim.
 - When claiming for travel expenses on public transport, you should enclose the tickets showing the departure point and destination of your journey.
 - If the travel is on London Underground and paid for contactless or by Oyster card, please claim only for the journey paid for and the price of the journey undertaken (not for topping up your Oyster card). You can find the standard journey cost for Oyster or contactless cards on the TFL website ([Single fare finder - Transport for London \(tfl.gov.uk\)](https://tfl.gov.uk)) If no receipt is available, please note the journey and cost of the journey on the expenses claim form.
- Once completed and signed, you should submit your expenses claim form to DBFaccounts@blackburn.anglican.org- When approved, the claim form will be sent to the Diocesan Finance Team for payment. Expenses will be paid within 7 days of an approved claim form being sent to the finance team.

When to submit expenses claim

- 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.
- Members may submit claims for accommodation and travel as soon as the expenses is incurred and do not need to wait until after the Synod Group of Sessions before claiming for these.
- The BDBF may return an expenses claim form to you without payment if it is completed incorrectly or lacks supporting evidence.
- The BDBF will pay claims for authorised expenses by BACS transfer into the bank account whose details you have provided.
- Where there are cancellations/delays to your travel or accommodation, please let us know as soon as possible.

Travel

- It is expected that General Synod members will travel by the most cost-effective mode of transport taking into account the journey time and nature of the journey.
- Travel to and from General Synod on a day when General Synod isn't sitting (or due to sit) must be confirmed with the Diocesan Secretary before costs are incurred. Usually this would be approved where members are required to attend official meetings or where there are special circumstances relating to travel.



- It is assumed that members would be returning to their home following the conclusion of General Synod and therefore the amount claimable will cover the cost of this journey. If members need to travel at a different time, then the total cost claimable must equate to the cost of the journey to and from General Synod from your home.

Rail

- Where possible, rail journeys should be booked in advance to benefit from any discounts for early booking.
- General Synod members should, where possible, use any rail cards or season tickets that have already been paid for towards any journey taken to General Synod, where this is more economical.
- All train travel should be booked in standard class, unless previously agreed with the Diocesan Secretary.
- The purchase of a discount card itself is not an allowable expense as it is not possible to prove that it is wholly, necessarily and exclusively for business purposes

Taxis

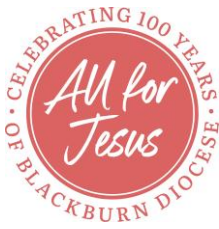
You may claim for a taxi fare only in limited circumstances. These are:

- where taking a taxi would result in a significantly shorter travel time than using public transport;
- where there are several Blackburn Diocese General Synod members travelling together and the cost of the taxi is cheaper per person than public transport;
- where personal security and safety of General Synod members is an issue;
- where taking a taxi is needed due to disability or other health condition; or
- any other circumstances agreed in advance with the Diocesan Secretary.

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

Use of your own car

- The presumption is that for travel to London, public transport would be used.
- It may be appropriate and cost-effective to use your own car when travelling to or from General Synod. For example if you are travelling with several General Synod members or, where there is limited public transport to your destination, or the journey time is significantly shorter than using public transport or where this is needed due to disability or other health condition.



- 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, appropriately taxed and has a current MOT certificate if required; and
 - holding comprehensive motor insurance that provides for business use.
- The BDBF accepts no liability for any accident, loss, damage or claim arising out of any journey that you make to or from General Synod. The BDBF 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 BDBF will pay you a mileage allowance of 55p 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 Diocese of Blackburn General Synod members travelling to General Synod should share transport. If the passengers are also Diocese of Blackburn General Synod members and are travelling for the same purpose, then 5p per mile per passenger can be claimed in addition to the normal mileage rate.

Accommodation, meals and subsistence

- General Synod members are encouraged to book accommodation as far in advance as possible to take advantage of any offers and discounts which may be available.
- It is the General Synod member's responsibility to ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.
- Accommodation can only be booked for when the synod is in session or by prior permission of the Diocesan Secretary for other nights where members are required to attend official meetings or where there are exceptional circumstances exist.

The limits for the total figure for overnight accommodation including breakfast, meals and subsistence per day are as follows:



Location	Maximum Limit for overnight accommodation including breakfast	Maximum food and refreshment expenses per day (lunch and dinner)	Maximum incidental expenses per day (non-food)
Inner London	£180 per night	£32 per day	£6 per day
UK provincial cities and elsewhere	n/a	£32 per day	£6 per day

Meals

For General Synod members to be reimbursed for expenditure incurred on a meal, they must have:

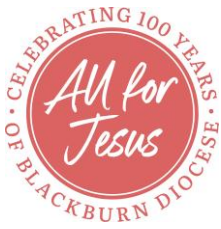
- Necessarily incurred that expenditure.
- Please see below for specific information regarding expense claims:
 - Breakfast – if away from home before 7:00am
 - Lunch
 - Dinner – if not home before 8:00pm or staying away overnight
 - The cost of alcoholic drinks **cannot** be reclaimed.

Loss of earnings

The maximum daily rate for loss of earnings is £210. The rate is not a fixed sum but a maximum limit up to which can be claimed depending upon actual loss of earnings. If you are self-employed, you can claim for loss of earnings on the basis of the amount of income foregone. This sum is taxable as the allowance is being paid to compensate loss of profit. Self-employed members can self-certify the amount claimed in loss of earnings. If you are in paid employment, you can claim for loss of earnings on the basis of unpaid leave being taken and the net pay forgone after taxes deducted. This sum is not taxable as long as the allowance being paid is no more than the net salary that would otherwise have been received.

Assurance

In order to demonstrate good governance and in line with the principles of equity, all expenses claims will be treated in the same way for General Synod members as for others claiming from the BDBF (including employees). As such, payment maybe withheld where



insufficient documentation or explanation of the expenditure is provided. The Diocesan Secretary will be the final decision maker in relation to claims authorisation.

Please request the BDBF Expenses Claim form from dbfaccounts@blackburn.anglican.org