**Expenses Policy**

**Introduction**

This policy explains the procedure for claiming expenses. This policy ensures that you are properly reimbursed for legitimate business expenses.

The policy does not form part of your contract of employment, and we reserve the right to amend it at any time.

**Scope**

This policy applies to employees employed by us. It does not apply to workers, contractors, consultants or any self-employed individuals working for the organisation.

**Submitting an expenses claim**

We will reimburse you for expenses that you actually, necessarily and exclusively incur during your employment.

To claim expenses, you must complete an expense claim form and give this to your line manager within 30 days of the expense being incurred.

You will need to explain on the claim form the reasons why the expense was incurred.

Expenses will not be paid unless supporting evidence is provided in the form of original receipts or invoices with the date and time of the transaction (unless you are submitting a mileage claim).

When submitting a claim for travel expenses, you should enclose or attach the tickets showing your journey's departure point and destination. When submitting a claim for a taxi fare or ride share amount, you must obtain a receipt from the taxi driver or download a receipt from the ride share app/website with details of the date, place of departure and destination of the journey.] [Credit and debit card statements will not be accepted.

Once your line manager has approved the claim form, this should be sent to the accounts department.

We reserve the right to withhold payment if your claim form needs to be completed correctly, needs supporting evidence, or must be submitted too late.

Generally, you should only incur expenses in the categories listed below. However, if you have claims for expenditures other than for those categories listed below, you must seek written approval from the finance manager before incurring the expense.

Claims for authorised expenses will be paid to you by direct transfer into the same bank account into which your salary is paid.

**Travel**

You should only incur travel expenses with the prior approval of [your line manager in writing. You are encouraged to opt for the most carbon-efficient travel method where possible.

**Air**

Please ask your line manager if you need to book the flights direct or through an appointed travel agent.

Book your flights as early as possible if you are expected to travel by plane. We expect you to book the most cost-effective flight unless there is a valid business reason for taking an alternative flight. Personal incentives or rewards associated with specific air travel, such as air miles, should not factor in deciding which flight you purchase.

**[OR**

If you are expected to travel by plane, your flights must be booked as early as possible through the appointed travel agency, which will find the most cost-effective options for your journey. Where a flight is booked through them, you will not be required to pay for this.

You must travel in economy class unless your flight is longer than six hours, in which case you may be permitted to travel in business class.

**Rail**

Book your rail tickets as early as possible if you are expected to travel by train. If booked direct, we hope you to secure the most cost-effective rail fare unless there is a valid business reason for taking an alternative train. You must travel in standard class.

Your rail tickets must be booked through either the appointed travel agency, who are instructed to find the most cost-effective options for your journey. Where a train ticket is booked through them, you will not be required to pay for this.

You should use any rail cards or season tickets that have already been paid for as part of your normal commute to the office towards any journey taken on business, where this is more economical.

**Taxis and ride-sharing**

We will reimburse the cost of a taxi fare or ride share only in limited circumstances. These are:

* where taking a taxi or ride share would result in a significantly shorter travel time than using public transport;
* where several employees are travelling together; or
* if you have worked until [9.30pm] or later.

If you need to take a taxi or rideshare for work, use [insert details of appointed taxi or ride share firm] where possible.

**Use of your car**

Sometimes, using your car when business travels may be more appropriate and cost-effective. For example, if you are travelling with several employees or where there is limited public transport to your destination, or the journey time is significantly shorter than using public transport.

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 car mileage rate will be paid at the rate set by HM Revenue and Customs.

We will also pay for tolls, congestion charges and parking costs incurred as part of the business journey, where applicable, but not parking fines.

We will not pay for the cost of any insurance policy on your own car.

We accept no liability for any accident, loss, damage or claim arising out of any journey that you make on business [unless caused by our own negligence].

**Late night/early morning transport**

In exceptional circumstances, we will reimburse you for late night or early morning transport, including a taxi or ride share, if you must travel to or from the office, airport, railway station or other destination for specific business reasons. This will apply only where you are required to be at work before 7am or after 9.30p or at the airport or railway station before 8am or after 9.30pm.

No transport expenses will be reimbursed for travel to and from any staff social events.

**Accommodation**

If you are expected to stay away from home overnight, you should book accommodation costing no more than [£125] in London and [£100] elsewhere.

**[OR**

If you are expected to stay away from home overnight. In that case, your accommodation must be booked as early as possible through the appointed travel agency, which will find the most cost-effective options for your stay. Where accommodation is booked through them, you will not be required to pay for this.

It is your responsibility to ensure that any hotel reservation is cancelled within the required cancellation period if it is no longer required.

**Meal allowance**

While travelling for business purposes, you may claim a maximum of:

* [£5] (five-hour) rate - where you have been undertaking business travel for a continuous period of at least five hours and have incurred the cost of a meal;
* [£10] (10-hour) rate - where you have been undertaking business travel for a continuous period of at least 10 hours and have incurred the cost of a meal or meals;
* [£25] (15-hour and ongoing at 8pm) rate - where a scale rate of £5 or £10 is paid, and the qualifying journey in respect of which it is paid lasts beyond 8pm. A supplementary rate of £10 can be paid to cover the additional expenses necessarily incurred as a result of working late; and
* [£5] for an overnight personal allowance - where you are travelling on business and must stay away from home overnight in the UK and incur personal incidental costs, such as for a newspaper or laundry.

The maximum amounts above are inclusive of drinks. Where you are required to start early or finish late regularly, the over five-hour and 10-hour rate, whichever is applicable, will be paid, provided all the other qualifying conditions are satisfied.

You must supply or attach receipts and invoices for all hotel and meal expenses other than for the overnight personal allowance, where no tickets are required].

If the cost of an evening meal or breakfast is included in the cost of overnight accommodation, you will not be entitled to meal allowances regarding those meals.

If you invite clients or other business contacts for breakfast, lunch, or dinner to discuss business matters, these maximum rates will not apply. However, you should obtain prior written approval from your line manager before making any reservations.

**Overseas expenses**

When travelling overseas on business, we will reimburse your expenses at the scale rates recommended by HM Revenue and Customs for an employee travelling outside the UK. These scale rates may be varied from time to time and can be obtained from [your line manager.

When submitting your claim, you should provide the applicable currency exchange rate for the date the expense was incurred.

We will verify the exchange rate submitted for any overseas expense claim.

We will reimburse you for any travel visas and inoculations required for business travel. You are responsible for ensuring that you have a valid passport with a minimum of six months remaining before the expiry date after the final day of travel.

We will also provide business travel insurance for any trips we expect you to take.

**Business entertainment/gifts**

We recognise that corporate entertainment can provide opportunities to strengthen business relationships, enhance our reputation and deepen perspective clients' or suppliers' understanding of our business.

Any entertainment booked for clients, suppliers or other business contacts must be approved in advance by your line manager and the finance manager. You should submit the following:

* details of the individuals whom you wish to invite;
* the name of the organisation that they represent;
* the nature of the entertainment, including date and location; and
* the business reasons for the entertainment.

We will approve only business entertainment proposals that demonstrate a clear business objective and are appropriate for the nature of the business relationship. We will not approve business entertainment where it considers that a conflict of interest may arise or where it could be perceived that undue influence or a particular business benefit is being sought (for example, before a tendering exercise).

Suppose you wish to provide business gifts to suppliers, clients or other business contacts. In that case, you must seek prior written approval from [your line manager/name of individual] [and the [finance manager]], with details of the intended recipients, reasons for the gift and the business objective. These will only be authorised in limited circumstances [and will be subject to a cap of [£50] per recipient in any one tax year].

When providing any such hospitality, you must ensure that you comply with the Anti-Bribery Policy.

**Christmas parties/annual events**

Any team event, such as a Christmas meal or celebration for a team or department, will be subject to your line manager's approval, which the line manager and the finance manager must authorise.

Any organisation-wide event hosted by us, such as the Christmas party, will be communicated to employees. The budget for such events will be managed centrally.

The scale of celebrations may vary from year to year, depending on the organisation’s performance. We may choose not to approve or host celebrations for employees where it is not appropriate given the financial circumstances. Alternatively, we may request that employees contribute to their team celebrations or parties if they wish to attend. Such contributions will not be reimbursable via the expenses procedure.

**Expenses that will not be reimbursed**

We will not reimburse you for the following:

* the cost of any travel between your home and usual place of work (except in exceptional circumstances for early morning/late night transport as set out above;
* the cost of any travel undertaken for personal reasons;
* the cost of any travel for your partner or spouse;
* any fines or penalties incurred while on business for whatever reason, including penalties for not paying for a rail ticket in advance of boarding the train and penalties or fines associated with motoring offences, including speeding or parking fines, clamping or vehicle recovery charges;
* any expenses incurred for personal benefit or to improperly influence or reward a business contact; or
* cash advances or withdrawals from an ATM machine.

You must pay for any travel costs your partner or spouse incurred if they accompany you on business. Your spouse or partner must have adequate travel insurance for that journey.

**Abuse of this policy**

Any abuse of this policy will not be tolerated. This includes, but is not limited to:

* false expenses claims;
* claims for expenses that were not legitimately incurred;
* claims for personal gain; and
* claims for hospitality and gifts to induce a client or other business contact to take improper action.

We will take disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, which may result in your summary dismissal. In addition, the organisation may report the matter to the police for investigation and criminal prosecution.