

# Expenses Policy

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## A) AUTHORISATION PROCEDURE

All requests for overnight accommodation and rail/air travel should be made through the appropriate Department Manager or nominated person on the relevant form, which will then be processed, and where approved, arrangements will be made through the Accounts Department.

## B) OVERNIGHT ACCOMMODATION

Overnight accommodation will only be approved when significant travel must be undertaken and will only be authorised in respect of early morning client visits where it is essential that the visit should take place at 9.00am. In all other circumstances, client visits should be arranged at a time when overnight accommodation is not necessary.

## C) TRAVEL

### 1) Car Mileage

Business mileage may be claimed at the following prevailing rates based on Government guidelines, effective from 1<sup>st</sup> December 2023:

Own Car	
First 10,000 business miles in the tax year	£0.45
Each business mile over 10,000 in the tax year	£0.25
Company Car – Petrol (Based on Engine Size)	
1400cc or less	£0.14
1401cc to 2000cc	£0.16
Over 2000cc	£0.26
Company Car – Diesel (Based on Engine Size)	
1600cc or less	£0.13
1601cc to 2000cc	£0.15
Over 2000cc	£0.20
Company Car – LPG (Based on Engine Size)	
1400cc or less	£0.10
1401cc to 2000cc	£0.12
Over 2000cc	£0.18

There will be no reimbursement of home to office mileage and return, except in the case of home-based employees travelling to Head Office. The equivalent home to office mileage should be deducted from other claims.

### 2) Rail and Air Travel

Where such travel has been approved and it is necessary to undertake travel at extremely short notice, any travel paid direct by the employee will be reimbursed through the expense claim process, for which a receipt must be provided. In normal circumstances, such travel is to be booked through the Accounts Department.

### 3) Parking, Road Tolls, Underground, Taxi and Bus Fares

Parking, road tolls, underground, taxi and bus fares will be reimbursed as appropriate, but usage must be appropriate and supported by receipts.

## D) SUBSISTENCE

### 1) Overnight allowance

Where overnight accommodation is authorised and booked, this will take the form of bed and breakfast accommodation only. The reasonable cost of an evening meal will be reimbursed which must be supported by a relevant receipt.

### 2) Breakfast Allowance

Where overnight accommodation is authorised and booked, which does not include breakfast, then the reasonable cost of breakfast will be reimbursed which must be supported by a relevant receipt.

### 3) Early Start Allowance

Where it is necessary to leave home before 7.00am, where no overnight stay has taken place, the reasonable cost of breakfast will be reimbursed which must be supported by a relevant timed receipt.

4) **Late Evening Meal Allowance**

For employees who will not return home until after 8.00pm, the reasonable cost of an evening meal will be reimbursed which must be supported by a relevant timed receipt. This will not include "takeaways" on arrival at home, or food purchased from local supermarkets.

5) **Lunches and Light Refreshments**

There is no provision for reimbursement of lunches and light refreshments either for staff or clients, unless under special circumstances, for which prior approval from the appropriate Departmental Manager must be sought.

**E) COMPANY CAR SERVICING AND MAINTENANCE**

All company car servicing and maintenance must be carried out through our authorised supplier, in accordance with the policy set out in "Rules for the Use of Company Cars", copy attached. Staff should please refer to the policy on company cars for further information in this regard.

**F) POSTAGE, PHOTOCOPYING AND STATIONERY**

1) **Head Office based employees**

Postage, photocopying and stationery must all be obtained through Head Office, unless in exceptional circumstances, e.g. when working away from the office. This should be claimed in the normal way on the appropriate expense claim form.

2) **Home based employees**

Items such as printed stationery, toners etc should be obtained from Head Office. Other expenses will be reimbursed through the expenses claim form, where these are supported by receipts.

There will be no reimbursement for personal items of stationery, for example pen refills, highlighters, etc.

**G) EXPENSES CLAIM PROCEDURE**

Claim forms are available from your Manager. You should send the completed form to the appropriate Department Manager or nominated person for authorisation. The claim will then be passed to the Accounts Department for processing and will be paid shortly thereafter through the BACS system.

The claim form should be submitted within 1 month of the expense being incurred; with the appropriate supporting receipts, vouchers, or other proof that they have been incurred; and otherwise complies with the above rules for reimbursement.