

The Expenses Policy

I. Important principles and how to claim

1. General principles

The principle of the Expenses Policy is to ensure that staff continues to be reimbursed for all necessary expenditure reasonably incurred in the performance of their B&S duties. The basis of expense claims will be actual expenditure up to limits as specified in this policy; limits will be reviewed annually.

Managers and staff should note that authorising department directors have no authority to vary this policy; claims for items not allowed under the policy will be rejected.

Failure to comply with this policy may be treated as a disciplinary matter.

2. Guidelines on how to claim your expenses

2.1 Timeliness of submission

Expenses should be submitted by the 20th of the month following the month of expenditure.

2.2 Receipts

Original receipts must accompany all claims. Credit card slips or statements will not be accepted as evidence of business expenditure. A VAT receipt must include the name and address of the retailer, the retailer's VAT registration number, the date of the purchase, details of what goods or services have been purchased and the VAT inclusive value of those goods or services in sterling. A VAT registration number consists of nine digits and is set out in the following format: 123 4567 89.

2.3 Expense Form

Claims can only be made using the Expenses Form, which is designed to capture all the relevant information to enable your claim to be processed first time. Receipts should be numbered with the claim line item number and attached in line item number order to the e-Expenses summary. Any advances should be shown as a deduction from the claim including date and source. An exceptional manual claim that is incorrectly completed or arithmetically wrong will be returned and remain unpaid until it is corrected.

3. Authorisation of expenses

All expense claims must be authorised by your department director. Authorising directors must ensure they are happy with the claim, or reject it for correction or further information.

4. Help with expenses

If you have a problem in completing your expense claim you should in the first instance contact Latifa Kapasi in Finance who can offer clarification and advice on what can and cannot be claimed.

II. Travel (including air, rail and ferry)

1. Authorisation

All travel must be authorised in accordance with procedures and all travel other than car journeys need to be pre-approved by completion of Travel Request Form.

For all travel costs > £25 - please pass on your approved Form to HR who will make the necessary booking and payments.

For costs < £25 – please claim the costs through your expenses as normal together with the Form.

2. Air travel

If a member of staff is accompanied by a spouse or partner who is not involved in B&S business, the traveller must bear the cost of their spouse/partner. It is not permitted to downgrade the travel or accommodation booked in order to fund travel costs for a companion. If there is a business reason for a spouse or partner to accompany the B&S member of staff, this should be pre-approved in writing by the department director and any additional costs incurred by B&S for the companion will be treated as a benefit in kind. Spouses/partners not engaged or employed by B&S are not covered by B&S insurance.

III. Driving (including mileage rates and hire cars)

1. Mileage

When driving on B&S business, provided it is further from your home to your temporary destination than it is from your home to your normal place of work, you can claim the lower of the distance:

from your home to your temporary destination; or
from your normal place of work to the temporary destination.

Business use applies if the vehicle is used for any purpose other than commuting only to and from home to the permanent and regular place of work. Please note that travelling from one office location to another is business use.

2. Driving a private vehicle

2.1 Driver's responsibility

B&S accepts no liability for loss of, or damage to, vehicles being used on B&S business, unless caused by negligence on the part of B&S. Staff must gain approval from their Line Manager prior to ANY business travel.

2.2 Eligibility

To qualify for business mileage, you must have a valid Driving License and business insurance on your vehicle. Please complete the '**Declaration for Staff driving their Own Vehicle on Company business**' form and bring along your full driving license and valid insurance certificate to the HR Department. Please note annual checks will be made on this.

Mileage allowance will only be given when the declaration and documents has been returned to HR.

2.3 Mileage rates

Tax relief may be available when using your own vehicle for work; please view the [HM Revenue & Customs guide on using your own vehicle for work](#).

Mileage should normally be claimed at the rate of 45p for the first 10,000 business miles in a tax year, then 25p for each subsequent mile

- Employees cannot claim mileage for a journey that is basically the same, geographically, as the employees normal commute to and from work where, for example, the temporary workplace is adjacent to the normal workplace.
- Employees cannot turn what is a private journey into a business journey where the business purpose is merely incidental to the private purpose of the journey, eg stopping off at a temporary workplace on the way to a private destination.

- Employees can find full details of how to claim tax relief for business mileage or fuel costs which have not been reimbursed can be found on HMRC's website – www.hmrc.gov.uk/incometax/relief-mileage.htm.
- Employees who have not claimed such relief in earlier tax years, employees can go back four years prior to the current income tax year. Employees should keep any workings in support of any claim.

3. Miscellaneous driving expenses

3.1 Parking

Reasonable car parking costs while on business will be met.

3.2 Use of mobile phones whilst driving

The use of a hand-held mobile phone while driving is illegal. B&S policy is that staffs are not to use mobile phones whilst driving on B&S business.

V. Overnight accommodation

1. How much can you spend?

If you have to stay away from base overnight, B&S will pay for the cost of a standard single room with bathroom facilities.

The cost of the room should not normally exceed the following limits:

	Per Night (excl VAT)
Room only	£45.00
Bed and breakfast	£50.00

2. What can you claim?

Bills for accommodation and any other expenditure incurred in the hotel (such as telephone calls and meals) must be paid for at the time of departure. Details of all valid expenses should be included on an expenses claim. Items such as mini bars, bar bills, newspapers, hotel videos and gym fees are personal, cannot be claimed as business expenses and must be deducted from hotel bills, together with any associated service and taxes.

3. Alternatives to hotels for overnight accommodation

3.1 Private accommodation

In circumstances where it is economical to B&S, the authorising department director may authorise in advance for staff to stay in private accommodation with family or friends. You may claim up to £20 per night (including breakfast) but evidence of expenditure must be provided.

3.2 Return journey home

Instead of staying overnight when you are away from base and off duty, your authorising department director may agree in advance that you can claim the cost of the return journey.

VI. Meals

1. Meals whilst away overnight

When necessarily away from base overnight, B&S will reimburse the actual cost of relevant meals on presentation of receipts, up to the limits (including VAT and service) below:

Breakfast	£5
Lunch	£5
Dinner	£15

Where appropriate, staff may dine in the hotel and claim the actual cost of a reasonable meal. If certain meals have been provided for you, such as breakfast being included in the accommodation charge or location catering provided for lunch, only the other meals may be claimed.

2. Meals where there is no overnight stay involved

When on duty with no overnight stay you may claim the cost of a meal on production of a receipt, if

- the travel must be in the performance of an employee's duties or to a temporary place of work
- the employee should be absent from his normal place of work or home for a continuous period in excess of five hours or ten hour
- the employee should have incurred a cost on a meal (food and drink) after starting the journey.

The receipt for this meal cannot be for food ordered for delivery to your home or purchased elsewhere and consumed at home. The usual rate for such a meal is £5 (including VAT and service). After 8pm, where staff have been on duty for more than five hours, the rate is increased to the higher 'dinner' rate of £15 (including VAT and service); this also applies where the meals are eaten/purchased before 8pm, provided duty finishes after 8pm. Details of the qualifying circumstances, including times away from base, must be included on the claim.

3. Group meals

If one member of a team pays a bill on behalf of other members of staff, details of the reason and location and the names and staff numbers of staff must be shown on the expenses claim

VII. Business phone calls

When you use your own home or mobile phone on B&S business, the cost of itemised business calls will be met on production of an itemised bill. No rental charges will be paid by B&S, irrespective of whether these include a certain amount of free call time. HM Revenue & Customs will only allow B&S to reimburse the business call costs.

B&S will not reimburse the cost of hands-free equipment or accessories.

VIII. Business hospitality, entertainment and gifts

1. Hospitality and entertainment

1.1 Hospitality for meetings

Tea, coffee and soft refreshments should only be provided for meetings where the meeting needs to be for two hours or longer or when entertaining a person or organisation from outside B&S. Additionally, food (including pastries, sandwiches and fruit) can only be provided when it is necessary to hold a meeting during a normal meal time (breakfast - before 9.00am, lunchtime - between 12.00 and 2.00pm, or evening - after 6.00pm), and it is not practical to expect staff to bring their own food. No alcohol can be provided.

1.2 Business entertainment

The cost of hospitality should be met by the most senior person in attendance and their expense claims must always be authorised by the department director. The hospitality should be appropriate and never include champagne.

1.2.1 Entertaining business contacts

B&S recognises that it may be necessary to provide hospitality to business contacts from external organizations. You should discuss the business purpose and level of expenditure in advance with your department director. The level should be appropriate and not exceed £25 per head (including VAT and service); claims above this level will require pre-written authorisation from your department director and will only be granted in exceptional circumstances. Without this authorization, the maximum paid will be £25 per head (including VAT and service).

The cost should be met by the most senior person in attendance and claimed back via expenses.

The names of those entertained both staff and contacts must be included on the expense claim, with the nature of business entertaining and reason for the entertainment.

1.3 Staff entertainment

Any staff entertaining must be approved with your department director in advance and should be for an appropriate business purpose with justification. The cost should be met by the most senior person in attendance and claimed back via expenses. The names of those entertained and their staff numbers must be included on the expense claim.

The entertaining cost should not exceed:

Lunch £10

Dinner £20

(including VAT and service) per head and never include champagne.

Staff are responsible for the cost of getting to and from such events. Examples of appropriate business purpose may include drinks after a major contract win, an end of series party or ad hoc team drinks to reward exceptional effort. Occasional team building events might be considered appropriate.

1.5 Gifts

1.5.1 Corporate gifts

B&S promotional merchandise items are ordinarily the only gifts that should be made by B&S staff to contacts in the course of business.

1.5.2 Gifts for staff

B&S will not pay for leaving presents. A department will usually arrange for a collection for an employee who is leaving B&S (or moving to a new department).

2. Receiving hospitality or gifts from organisations or individuals

2.1 Receiving hospitality

Whilst modest hospitality is an accepted courtesy of a business relationship, the recipient should not allow a position to be reached whereby its acceptance might be deemed by others to have influenced a decision or lead to potential allegations of conflict of interest.

You must maintain a high standard of professionalism and not open yourself up to suspicion of dishonesty or put yourself in a position of conflict between your work and your private interests. Gifts and entertainment given and received as a reward, inducement or encouragement for preferential treatment or inappropriate or dishonest conduct are strictly prohibited. In particular, no gifts, hospitality or entertainment may be given or accepted during a tender process or during contractual negotiations if there is any realistic risk that such gifts or entertainment could influence the outcome of such processes or negotiations.

Invitations to modest corporate entertainment events may be accepted if there is clear benefit to B&S, for example to build supplier relationships or to network with other customers/contacts. Before any invitation is accepted department director approval must be sought in writing.

Invitations should not be accepted if the event is overseas or includes an overnight stay.

Invitations which include partners may be accepted, with department director approval, and provided they meet the above criteria, if there is no cost to B&S.

2.2 Receiving gifts

Gifts (for you or your immediate family) from organisations or individuals with whom you have, or might have, business dealings on behalf of B & S should not be accepted.

Gifts should be notified to your department director immediately. This can include goods and services in kind, at preferential rates or cash.

You may accept low value token gifts such as branded pens, stationery and mouse mats produced for the purpose of being given away, if given by an existing supplier but always inform your department director.