

ANSTEYHORNE

COMPANY EXPENSES

A guide to claiming expenses

INTRODUCTION

This guide brings together our policies, best practice, HMRC guidance and relevant tax legislation on claiming expenses.

Travel costs and related expenses are a significant part of our expenditure and it is essential that we manage these costs effectively.

In line with the above, when processing an expense, please be sure of the following;

- Have you claimed back expenses within 1 month of incurring them? In any event, all expenses must be submitted within two months. Claims not made within two months will be rejected.
- You must have a valid VAT receipt, a simple confirmation isn't acceptable.
- If job related, you have provided the appropriate job number.
- If you are claiming a large amount, have you received prior approval from your team Director?
- With every expense, please provide as much detail as possible i.e
    - Reason for travel, from and to location
    - Staff events – reason and names of those present
    - Client events – reason and where more than 10 people, name / company details

Before any company expenditure ask yourself…

- Would you be ok with it, if this was coming out of your own pocket?
- Does the expense provide good value for money?

Any questions should be raised with a **Selam Hashani, Senior Accountant**

PROCESS

Cash / Personal Expenses

Complete the expense form, providing all details requested. If you have not had this form, please liaise with your Office Manager, Team coordinator. Number/name your receipts to correlate with the entries on the form. Once complete scan in form along with receipts and email requesting approval to your team Director, copying in the finance team. Once approval is received the finance team will them process.

Expenses are processed weekly and payment is made every Friday. To aid this process, please ensure expense are submitted and approval is received no later than Thursday lunch time

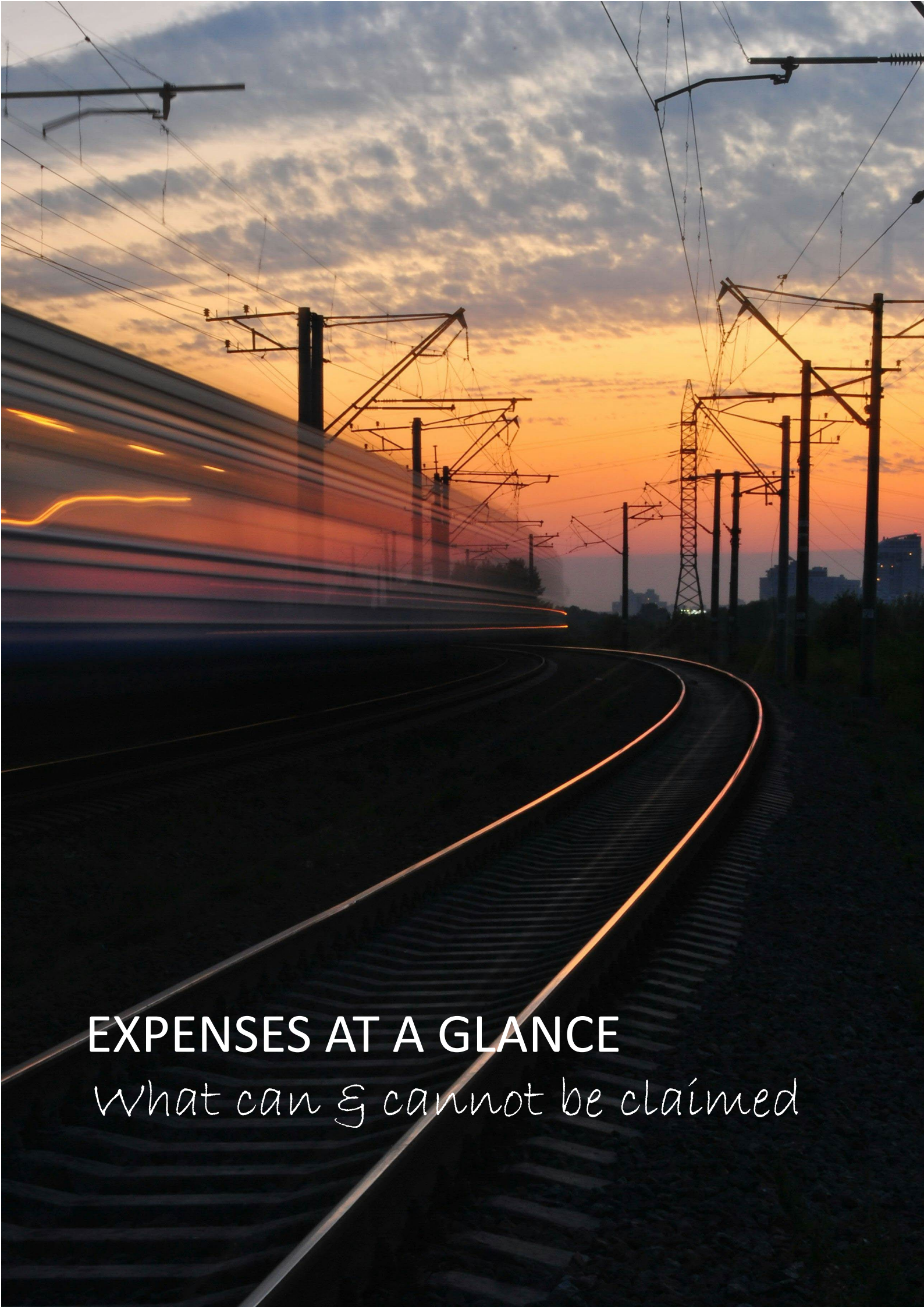
Remember to ensure you have submitted your expenses no later than one month of the dated receipt. Ensure that you request and submit a VAT receipt where applicable.

Company card Expenses

The process is similar to the above. All receipts must be emailed/handed to the finance team within a calendar month detailing all information.

- Client / staff entertaining – reason and names of all of those in attendance
- Travel – to and from destination and reason for said travel

Provide as much detail as possible to prevent delay in processing / payment



EXPENSES AT A GLANCE

What can & cannot be claimed

EXPENSES AT A GLANCE

TRAVEL & SUBSISTANCE

Where possible all travel and accommodation should be booked well in advance. Travel to and from your assigned office is not claimable.

	Can this be claimed?	Notes
Mileage (travel to another office / site / client meeting)	**Yes**	The lesser of the travel from: Home to business meeting and return; or Office to business meeting and return. Travel to and from your main place of work is not claimable
Trains / Tube	**Yes**	Standard advance tickets are preferable. First class travel is not claimable. Standard premium upgrade can be recovered on longer journeys. Travel to and from your main place of work is not claimable
Taxis	See note	Only to be claimed if there is no other form of transport available or is the cheapest/ safest option.
Car hire	See note	Only to be organized if public transport isn't possible. Organised centrally. Please liaise with your Office Manager.
Parking	**Yes**	For business away from your home office.
Toll/ tunnel fees	**Yes**	For business away from your home office.
Overnight accommodation	**See note**	Booked via your office / team coordinator. We have a corporate account with Premier Inn.
Evening meals whilst staying away	**Yes**	Max of £25.00 – amount includes no more than 1 alcoholic drink *amount set by HMRC*
Optional service charges	**NO**	If you choose to pay a tip, this is not claimable. Service charge which is stipulated on the receipt will be claimable.
Lunch	Yes	Only to be claimed if on site all day. Max up to £10.00. A*mount set by HMRC.* Lunch whilst in another office is not claimable.
Air travel?	Yes	Ensure prior approval is received prior to travel – booked through your office / team coordinator

STAFF ENTERTAINMENT

Staff entertainment is a way for our teams to feel valued and to build friendships outside of the work place, something we want to encourage, we just ask that it is inclusive.

	Can this be claimed?	Notes
Staff Drinks	**Yes**	Team drinks relating to an occasion or celebration are permitted. Adhoc drinks are not permitted, these should be funded by individuals.
New Starters	**Yes**	For up to 4 people – limit of £25.00 per head
Recruitment	**Yes**	The cost of breakfast / coffee / light lunch can be claimed if an interview needs to happen outside of the workplace – max of 3 persons
Leavers	**Yes**	The first round of drinks can be claimed for any leaver. Exceptions will be made if the leaver has been with AH for 10 years or more. Any leaving gifts are to be funded by contributions across staff.
Organised Events	**Yes**	Applicable to any event costing over £200.00. Costs associated to the event need to have been pre-agreed by COO. Adhoc drinks whilst attending the event can be claimed by the most senior person present.
Christmas	**Yes**	An office event will be organized by each office lead. Additional drinks can be claimed by the most senior person present.

CLIENT ENTERTAINMENT AND MARKETING

Client entertainment is a necessary part of our business to build relationships with new clients and build on relationships we have with existing clients. See limitations below and note that large scale events will be organized centrally.

	Can this be claimed?	Notes
Client Events	**Yes**	Any costs over £250 need to be pre-approved by your team director.
Network events	**Yes**	Any costs over £100 need to be pre-approved by your team director
AH hosted events	See Note	Via pre-approval and budget agreed by office lead or COO Additional drinks to be claimed by most senior persons present
Company Merchandise	See Note	The Company will source via office managers. Pre-approval and budget agreed by office lead or COO (consider wider events / other offices)
Banners	See Note	These are to be organised through your Office Manager.
Site hoarding	See Note	Please coordinate through your Office Manager
Sponsorship	See Note	Centrally approved – please raise these with the COO or Operations Manager providing costs / benefits and relevance to AH.

SITE & OFFICE SUPPLIES

The expectation is most of these items will be organised centrally. Please liaise with your team director or office manager if unsure.

We ask that you work with your local office manager for any site equipment, there are a number of checks AH have to carry out if we are providing you with kit

- Is it PAT tested?
- Are you trained to use it?
- Has it been serviced?
- Has it been calibrated?

	Can this be claimed?	Notes
PPE	See Note	These are to be organised through your Office Manager.
Site Equipment	**No**	Organised centrally
Stationery	See note	Organised by your team lead or office manager.
Branded Items	**No**	Organised centrally
Couriers	**See note**	To be organized through your office / team coordinator
Eye Tests	**Yes**	You are able to claim up to £30.00 for an eye test from an optician of your choice.



THE DETAIL

Hints, Tips & legalities

Travel

When we travel for business, we need to ensure that our travel:

- is necessary to support the needs of our clients and the business
- considers our well-being and safety
- considers sustainable alternatives
- is cost effective

Wherever possible travel and accommodation should be booked in advance

Parking

Parking costs incurred when a car is used in the course of business may be claimed. A receipt should be obtained wherever possible to support the claim.

Parking or other fines are not allowable by the HMRC and cannot be reclaimed.

Road charges

Toll fees/ tunnel fees/ congestion charges may be claimed if incurred in the course of business but it must be as part of a business journey and cannot be claimed for trips from home to normal place of work.

Penalty charges of any type cannot be claimed.

Driving

If you use your own vehicle for business travel, you can claim back the business mileage travelled according to the following rates:

	First 10,000 business miles per year	Over 10,000 business miles per year
Car, irrespective of engine size:	45p per mile	25p per mile
Motorcycle	24p per mile	24p per mile

Expenses and benefits: business travel mileage for employees' own vehicles: Rules for tax - GOV.UK (www.gov.uk)

Claims for business journeys should include details of the journey including the journey start and end points, the reason for the journey and the client's name if appropriate. Distance should be calculated as the lesser distance of travel from home or the from the office

If you carry another employee in your own car or van on a business journey, you can also claim a passenger payment of 5p per mile.

Hotels & Subsistence

Liaise with your team coordinator. We have a corporate account with Premier inn and so this should be your first port of call.

Evening meals

When staying away overnight for business purposes, including business related training, HMRC allows the cost of a meal with a drink to be reclaimed if supported by a VAT receipt.
The reasonable cost of an evening meal and an alcoholic drink with that meal will be reimbursed.
As stated earlier, £25 per person per night for a meal and drink is considered reasonable.
The cost of alcoholic drinks without a meal cannot be reclaimed.

Mini Bar

Mini bar bills will not be reimbursed

Laundry

Reasonable cleaning and laundry charges can be claimed for trips exceeding 3 nights.

Gratuity

If you choose to pay a charge which is not compulsory, for example a tip, this will not be refunded as an expense. Service charges which are included in a restaurant or hotel bill may be reclaimed.

TV / Film

Charges will not be reimbursed

Timing & Cancellation

Any expense for same day hotel will likely be challenged. Please book all hotels in advance.
Be mindful of hotel cancellation policies. Non-refundable rates can often be better, but bear in mind if the hotel needs to be cancelled, then as a business we are unable to recoup the funds. Do all you can to be inline with hotel cancellation policies.

Entertaining

Clients

Expenses and benefits: entertainment: Overview - GOV.UK (www.gov.uk)
In general terms, the provision of third-party entertaining does not usually attract an income tax charge for an employee.

When considering events to attend and organize, please be mindful of anti-bribery laws.
Financial Crime: Bribery, corruption, money laundering, terrorist financing and sanctions (rics.org)

All expense claims for third-party entertaining must clearly state the business purpose, the event, the names of all staff involved, the names and positions of third parties and the organisation represented.

Attending awards ceremonies or charity events, there are often charity raffles or similar. You will not be able to reclaim such donations unless pre-approved prior via your team Director.

Staff

There are strict rules in relation to staff entertaining which have tax implications. It is important that you understand these rules as events involving only AH colleagues may be taxable on the individuals concerned unless Anstey Horne agrees to meet this tax liability on their behalf.

All expense claims for staff entertaining must clearly state details of the event and the names of all staff involved. Events should be a mix of activities that can appeal to all staff or all ages and interests. We want to build teams not create cliques.

Each office commits to organizing regular socials, these should be events that can appeal to all staff. If you have ideas, then please put them forward to your office lead / office manager or why not go ahead and organize yourself for the team.

Anstey Horne will cover a reasonable drinks bill during an organized event. Anything after 10pm can only be claimed by a Director. Note adhoc drinks after work or lunch time will not be recoverable.

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