



Policy No: SJD/ORG/40	Authorised by: Davina Powell	Review Date: 2 nd November 2023
Policy Date: 12 th April 2021		Date of Next Review: 1 st November 2024
FINANCE AND INTERNAL EXPENSES		

Purpose and Introduction

The purpose of this document is to set out SJD policy in relation to expense claims and to provide guidance on what SJD considers to be appropriate and an allowable expense.

All claimants should exercise discretion and common sense when submitting an expense claim. It is imperative that claimants should seek the most economical solutions wherever practical. SJD expects all claimants to behave with integrity and honesty.

SJD will reimburse genuine and reasonable out-of-pocket expenses incurred wholly, exclusively, and necessarily for the duties performed on SJD business purposes. Subject to the limits specified in this policy and upon presentation of a properly completed and authorised expense claim supported by valid written receipts including VAT invoices where appropriate.

All expense claims are subject to detailed review by internal audit; external audit and will be checked by the finance team.

Falsification of claims may result in disciplinary action being taken against the claimant and/or the authoriser of a claim. Falsification of claims by SJD staff is likely to constitute a material breach of the Code of Professional Conduct.

This policy does not form part of any staff members contract of employment and it may be amended at any time as SJD sees fit.

Advance cash payments or BACS transfer will be made for expenses to staff to settle business expenses. The expense receipts must be obtained and submitted via a claim form.

Travel

The cost of travel between home and the normal place of work will not be reimbursed for Employees.

Where an Employee is required to travel to a location other than their normal place of work then the following rules will apply.

(a) If your business journey starts from or goes directly past your normal place of work you must only claim mileage from your normal place of work and deduct your normal commute.

(b) If you are undertaking a journey which is completely different from your normal commute to work and does not go past your normal place of work you can claim business mileage, from home, for the whole journey.

Unless there is prior approval by an Authorising Manager travel must be by the most cost-effective mode of transport possible considering the journey time, the nature of the journey and the monetary cost.

Cancellation charges should be avoided wherever possible. Reasons must be given for any cancellation charges claimed and SJD reserve the right not to reimburse cancellation charges that could or should have been avoided.

Claims for journeys using Oyster Cards or other forms of contactless payment should be made when statements are available. Only actual sums incurred will be reimbursed.

Private Car

In these circumstances SJD will pay a mileage allowance in line with current HMRC rates for business mileage. Current rates are as follows:

- First 10,000 miles in any tax year 45p per mile
- All subsequent miles in that tax year 25p per mile

All claims for mileage should be accompanied by a recent VAT fuel receipt sufficient to cover the mileage claimed to enable SJD to recover the VAT element of each claim.

The claim should show the actual number of miles travelled on SJD business and the date of the journey, the start and finish post code and the purpose of the journey. SJD will record cumulative business miles claimed each tax year.

Expenses for car parking, road tolls and congestion charges on a business journey will be reimbursed. However, speeding fines and parking fines or similar penalties will not be reimbursed.

All claimants using their own car for business travel must ensure that it is roadworthy, taxed and has a current MOT Certificate if required. It is essential that claimants ensure that their car has the necessary insurance cover to be used for business purposes.

SJD does not accept liability for damage caused to or loss of private vehicles or their contents while being used for business purposes; neither does it accept liability for claims by passengers or third parties. SJD will not reimburse the loss of no claim's discounts; insurance excesses or similar costs although specific cases may be considered at the sole discretion of SJD.

Hire

Hire cars may be used in certain circumstances where the claimant's own vehicle is not available. This is likely to be where public transport is a more expensive option or where the use of a hire vehicle provides a more flexible option.

Permission to use a hire car must always be obtained in advance of the hire by an Authorising Manager. The type of car hired should be broadly comparable to the claimant's own vehicle.

Taxi

Public transport should be used wherever possible, especially in Central London. However, it is acknowledged that there will be instances where a taxi is appropriate, and this should be justified on any claim.

Using a taxi may be appropriate in the following circumstances:

- Public transport is not available

- Shared taxi is a cheaper option
- Working late at night
- Where the car parking cost might exceed the cost of the taxi (e.g. airports)
- When transporting large number of materials (e.g. to an event)

The use of taxis should be irregular.

Insurance

Cover for loss or damage to personal property only exists for those personal effects taken on company business which are deemed relevant to the business journey. Claimants must ensure that adequate private household insurance exists to cover personal valuables taken on any business travel.

Accommodation

Accommodation for Employees should be authorised and booked in advance wherever possible. Accommodation should typically be a mid-range three-star establishment suitable for business travel (e.g. Travelodge, Holiday Inn) although suitable lower cost alternatives may be available.

Claimants should settle their bills for accommodation at the time of departure. It would be helpful if invoices could be made out to SJD to assist with VAT recovery. Incidental expenditures for personal use incurred during an overnight stay (hotel movie channels, minibar, and newspapers) cannot be claimed and must be deducted from any invoice included in any claim.

Reasonable laundry expenses would only be considered if travel exceeds 5 consecutive nights away from home.

Subsistence

Subsistence is the cost of food and refreshments while travelling on business or attending SJD events. No claim for subsistence is allowed when attending events at which food or refreshment is provided.

Subsistence is reimbursable when claimants meet any of the following conditions (a) start a business journey before 7am; (b) are away from their normal place of work on business between 12 noon and 2pm; (c) are still out on business or travelling after 8pm; or (d) are required to stay away from home overnight on business

Meal	Maximum Claim (Incl. VAT and gratuity)	Notes
Breakfast	£5.00	No claim for alcohol permitted. Business journey must commence before 7am or overnight hotel room booked on a room only basis.
Lunch	£7.00	No claim for alcohol permitted.
Dinner	£15.00	No alcohol permitted.

Claimants are reminded that they are not allowed to claim the cost of any alcohol consumed while travelling on business and claiming subsistence. The purchase of any alcohol will be at the claimant's expense.

Reasonable telephone calls and internet access where used sole for the purpose of the role.

