

Business Expenses Policy	Version:	V2.1
	Status:	Final
	Date:	25/3/21

1. Approval Record

Name	Role	Date
Rebecca Clake	Head of People	1/1/20
Shoaib Sheikh	Chief Finance Officer	8/1/21

2. Version History

Version	Date	Author	Description (nature of change/update)
V1.0	1/1/20	Rebecca Clake	Initial Creation – Document design
V1.1	8/1/21	Rebecca Clake	Annual review and version control update
V2.1	25/3/21	Rebecca Clake	Included details of floats, changed charge card to ELT only

3. Related Documents

Document Title	Location	Version Number

4. Review and Distribution List

Name	Role	Review Required
Rebecca Clake	Head of People	Contributor/Reviewer
Shoaib Sheikh	Chief Finance Officer	Contributor/Reviewer
Erica Brice	Management Accountant	Contributor/Reviewer
	All Staff	For Information Only

5. Regulatory Requirements

Compliance with HMRC guidelines.

6. Introduction

6.1 Purpose

This policy sets a framework for claiming expenses incurred on behalf of We are Digital. The policy provides guidance and reimbursement to staff when incurring business expenses in the performance of their duties.

6.2 Scope

This policy applies to all members of staff who work under a contract of employment with We are Digital. It also applies to agency staff, contractors and others employed under a contract of service.

7. Roles and Responsibilities

RACI	Role	Role Holder(s)	Key Responsibilities
Responsible	Process Owner	Shoaib Sheikh	<ul style="list-style-type: none"> Ensuring process document accurately reflects current practice and regulatory compliance. Contributing to process changes and improvements, as and when identified.
Accountable	Process Owner	Erica Brice Rebecca Clake	<ul style="list-style-type: none"> Overall ownership and accountability for process definition and execution Leading change for improving the process Approval point for any changes/update to the process definition Ensuring that any changes are properly documented and communicated Ensuring that ongoing monitoring is in place and carried out
Consulted	Head of People Management Accountant	Erica Brice Rebecca Clake	<ul style="list-style-type: none"> Monitoring adherence to agreed process through periodic quality reviews Advise on consistency of practice Ensuring workability of policy and regulatory compliance.
Informed	All Staff		<ul style="list-style-type: none"> Read and accept of document must be completed in HR system To be included in subcontractor paperwork

8. Instruction

8.1 Expenses

When incurring business expenses, if the expenses are not covered by this policy then approval from a line manager or budget holder must first be sought.

- the most economical type of travel and accommodation is used.
- meal allowance limits are observed.

All expenses reasonably incurred while on We are Digital's business and supported by a valid VAT receipt will be reimbursed. Any expenditure incurred outside of this policy will not be reimbursed.

All staff must seek value for money through obtaining best prices for accommodation and travel e.g. by using advance booking and off-peak travel times. Claims must be supported by valid receipts.

Where sundries are required these should be purchased by the WAD business accounts. For any expenditure, incurred on behalf of We are Digital that does not fall within the normal definition of a

business expense, it is imperative that approval is obtained from a budget holder in advance of incurring the expenditure.

Train Travel

- Train travel should always be in standard class or at the most economical cost.

Air Travel

- If it is more cost efficient to do so air travel may be considered. Prior approval from the CFO should be sought. Budget airlines should be used in preference to full-fare airlines.

Travel by Car or Motorbike

- Where it is more economical than alternative means of travel, cars may be hired. Full insurance cover should be purchased at the time of hiring the car.
- If an employee uses their own vehicle, evidence should be provided of the distance travelled by completing the mileage claim form.
- Mileage for business use is paid at the following rates:

Own Vehicles		
Type of Vehicle	First 10,000 miles	Above 10,000 miles
Cars and vans	45p	25p
Motorcycles	24p	24p

- All employees who use their vehicle on We are Digital's business must be appropriately insured for business purposes. It is the responsibility of the employee to ensure this. Employees are asked to consider alternative travel arrangements (such as rail) for long journeys as this may prove safer and more economical.
- Parking fines or penalties will not be reimbursed unless there are exceptional circumstances, and this is at the discretion of the CFO. Under no circumstances will speeding or any other form of traffic violation penalty or fine be reimbursed.

Taxi Travel

- Where it is in the interest of business efficiency or value for money (i.e. groups travelling together) taxis may be used and the fares claimed. Claims must be supported by receipts.

Meals

- The cost of breakfast can be claimed, up to a maximum of £5, when on business travel that requires you to be travelling before 8am. This does not include travel to the office.
- The cost of lunches purchased will be reimbursed, up to a maximum of £10, when travelling on business for a period of 5 hours or more in a single day.
- When meals are not included in the cost of accommodation or if you are on business travel that means that you will not return home before 9pm, you will be reimbursed for cost of an evening meal, up to a maximum of £20, including beverages. Exclusive bar bills will not be covered. Claims must be supported by detailed receipts.
- Meal purchases are not permitted within 20 miles of your home address as it is deemed that provisions at home could have been used.
- Meal allowances represent a limit rather than a suggested level of expenditure and they should be applied individually to each meal rather than aggregated to pay for one more expensive meal. Where a hotel booking includes breakfast, lunch or dinner as part of the agreed rate, staff should not claim for meals additionally unless exceptional circumstances.

Entertainment

- Only budget holders have the authority to incur costs relating to entertainment and team meals. If you are not a budget holder, prior approval from the CFO must be obtained.

Accommodation

- Budget rate hotels should be used when on business by booking in advance through the relevant member of staff. If this is not possible, a comparison of different websites should be made to ensure the most cost-effective rate is obtained and ideally not exceed an upper limit of £155 (in London) and £75 (outside London) unless exceptional circumstances can be demonstrated. Where the costs exceed the limits then approval must be gained from a relevant member of the ELT.
- As with meal allowances, the amounts described above are intended to be upper limits rather than a suggested level of expenditure. Therefore, if it is possible to book appropriate accommodation at a lesser amount, then this ought to be done.

Mobile Telephones

- Where We are Digital deems a mobile phone is necessary for the performance of your duties then either a device will be provided to you or an allowance would be paid for the use of your personal device. If using a personal device this must be compliant with the WAD IT policy.
- Staff should avoid using their phones in an area that might expose them to risk. If an attempt is made to steal your phone, staff should not attempt to prevent this but should make a note of as many details as possible and immediately report the incident to the police and We are Digital. Staff should ensure the Data Risk Officer is informed in case of any data protection issues.
- We are Digital only expects mobile phones for handheld use to be used in safe situations. Hands free kits are not provided and staff should not use their mobile phone whilst driving or in any other unsafe situation. We are Digital will not accept responsibility for any damage or injury caused by a member of staff using a mobile phone in an unsafe manner.

Eye Tests

- We are Digital will reimburse staff for the cost of an eye test every two years up to a maximum of £30. The eye test form needs to be completed, authorised by the relevant line manager and copied to HR and Finance.
- The form 'Result of VDU Eyesight Examination' must be completed by the optician after your examination and handed in to HR. This form, and any other personal information from the optician, will be kept on the relevant personnel file.
- Eye test forms can be found on the HR system.

Some or all of the amounts you can claim may be reviewed from time to time. You will be told if the amounts you can claim change.

8.2 Claims

Claims should be submitted within 1 month of the expense being incurred. Once all the details of the claim have been entered onto the expense claim form, it should be sent to your line manager, with receipts attached, for approval. It is the responsibility of the line manager to ensure that all items claimed are legitimate and supported by a receipt. Any claims older than 3 months will not be reimbursed.

In the event that a receipt cannot be provided for an otherwise legitimate expense, this should be highlighted by the line manager and it is then at the discretion of the budget holder whether or not

that item is approved for payment. Line managers should initial the printed claim as evidence of their review before passing it to finance to ensure that the claim is paid and so it can be filed for audit purposes. Alternative evidence should be submitted such as credit or bank statements to support unreceipted claims.

Finance will make payment of the approved expense claim directly to the individual by BACS transfer within 1 month of the receipt of the approved claim.

Where it is identified that the individual is regularly submitting expenses of a large sum, consideration will be given to issuing an individual float of up to £200. This would be a BACS transfer to the individual and would be reclaimed through payroll either if that float is deemed as no longer necessary or when the individual leaves the Company. All requests for floats must be submitted for approval by the CFO.

8.3 Charge Cards

Business charge cards will be issued to the Executive Leadership Team only.

A monthly statement will be produced showing the spend on the card which the card holders must then reconcile using the template with accompanying VAT receipts for the expenditure.

8.4 Payback Policy

Where there has been an error in using the card or the spend is not approved e.g. for alcoholic drinks individuals will be required to reimburse the money to We are Digital. This must be received within 1 month of the issue being identified and can be in either Cash or BACS transfer, Cheques are not acceptable.

8.5 Charges to Clients

Where the expenses are to be recharged to a particular client or project individuals should indicate this on the expenses form in the description. This should also be supported with an email or communication from the client or line manager that recharging the cost is agreed and accepted.

8.6 Monitoring

The CFO is responsible for monitoring application of the business expenses policy to ensure compliance. Fraud or non-compliance is a disciplinary or gross misconduct offence.

8.7 Queries

Any queries relating to this policy should be addressed to, in the first instance, HR or Finance. Any issues unresolved can be escalated to the CFO.

9. Quality Control Log

No	Risk/Issue	Control	Control in Place Y/N
1	Inconsistent execution of the process by different people/departments	All staff to review policy on annual basis	Y

10. Glossary

Term	Description
CFO	Chief Finance Officer