



Introduction - Policy Overview

This document is the expense policy of The SES Group. The policy points set out below govern spending and reclaiming of expenses incurred by employees during the course of conducting approved Company business.

The purpose of the expense policy is to:

- Limit costs to reasonable levels and for approved purposes
- Control costs of company travel and entertainment
- Ensure payment of employee claims as soon as possible
- Comply with tax and any other regulatory requirements
- Help deter and detect fraudulent activity

This policy is a set of rules that need to be followed by or referred to when:

- Making spending decisions for items which employees expect to reclaim from the company
- Line managers or any other authorisers that approve expense claims
- Members of the finance team processing expenses and actioning payment

Tax position

Expense payments are classed as taxable remuneration. Taxpayers are entitled to claim deductions for expenses. This is in compliance with HMRC requirements.

If any expense is not covered by this policy, it must be referred to senior management before any purchase transaction.

Policy points

1. Proof of purchase

- 1.1. All expense claims must be supported by original receipts or invoices.
- 1.2. The Company reclaims VAT from HMRC and to comply with VAT reclaim rules every receipt or invoice must include:
 - Date of purchase
 - Supplier details
 - Description of goods or services supplied
 - Total charge, including VAT
 - VAT registration number of the supplier.

2. Overnight accommodation

- 2.1. When required by employees engaged on approved business, the Company pays for hotels or other appropriate accommodation.
- 2.2. The cost of hotel or restaurant meals associated with an overnight stay may also be reclaimed. The maximum per meal is £15.00.

3. Incidental overnight expenses

- 3.1. The Company pays for non-alcoholic drinks, HMRC rules limit payments to £5.00 per night in the UK.
- 3.2. Entertainment costs including cable TV services are taxable and the Company does not pay for such expenses.
- 3.3. Incidental overnight expense must be paid by the employee and re-claimed.

4. Meals not part of an overnight stay

- 4.1. The Company will not pay for meals when not part of an overnight stay.



5. Business and staff entertainment

5.1. General

- 5.1.1. The Company pays for reasonable and appropriate Business Entertainment of customers and suppliers.
- 5.1.2. All entertainment claims must meet the proof of purchase requirements set out in item 1 of this policy.
- 5.1.3. All claims for Business Entertainment need to have first gained consent from the Finance Director who will advise of the budget to be made available.
- 5.1.4. When submitting a request, you must state the business purpose; the name of the entertainment venue and the name, position and company of every person entertained.
- 5.1.5. Where two or more Company employees are entertaining, only one expense claim should be made. It is advisable that the most senior employee should settle the bill.

Please be aware that business entertainment includes gifts and hospitality of any type, and as such the Bribery Act should be considered prior to the commencement of any offer of hospitality.

5.2. Entertainment for staff

- 5.2.1. All requests to entertain staff will require written permission from the Finance Director prior to the occasion.
- 5.2.2. If the business agrees to entertaining being provided the Finance Director will provide a budget, all costs will then be assigned to the specific area of business.

6. Company cars and car allowances

6.1. Mileage rates

- 6.1.1. The Company will reimburse mileage at the following rates:
 - Car allowance recipients- 18p per mile
 - Use of Private Car- 45p per mile for first 10,000 miles in tax year 25p per mile thereafter
 - Use of Private Motorcycle – 24p per mile for first 10,000 in tax year, 24p per mile thereafter
- 6.1.2. Road fuel for private journeys must be paid for by the employee.

6.2. Parking

- 6.2.1. The Company pays car parking expenses in connection with business calls.

6.3 Fines

- 6.3.1. The Company does not pay fines for Road Traffic Act offences. This includes any related to parking violations, such as parking tickets, clamp release fees or tow away charges to local authorities or private companies.

6.4. Insurance, MOT and road tax

- 6.4.1. It is the responsibility of all employees that receive mileage payments to ensure that their vehicle is insured for the appropriate level of business use. Employees may, from time to time be asked to provide proof of this. Vehicles that are over three years old must have a valid MOT certificate and have paid the correct vehicle tax.

6.5. Valet & cleaning

- 6.5.1. The Company does not pay car wash or valet costs. It is the responsibility of the driver to ensure the car in his or her care is reasonably clean at all times.



6.6. Vehicle availability and driving colleagues

6.6.1. Employees that receive Company Car allowances must have a vehicle available for use when required to carry out their duties. When two or more employees travel together, and one is the recipient of a Company car or Car Allowance, that employee is expected to drive and claim for the mileage.

7. Attending training courses

7.1. Training is recognised as approved Company business. Employee expenses for travel, accommodation and food is covered by this policy.

8. Professional Membership fees

8.1. The Company only pays subscriptions to professional bodies where an employee is requested to take up membership by the Company. Please note that some subscriptions are classed as taxable and the employee may incur a tax liability.

9. Private telecoms costs

9.1. Employees personal telecoms costs for business calls may be reclaimed as an expense. For high call volumes at a private address a separate business line should be provided upon the approval of the Finance Director.

10. Equipment purchases

10.1. The purchase of equipment, including computers, laptops, tablets, smartphones or any other IT related hardware for use at work or home is not covered by this policy and costs for such expenditure may not be reclaimed through the expenses system.

10.2. Hardware purchase is Capital Expenditure and procurement of hardware is managed by the IT department and the Finance Director. Employees requiring equipment for business purposes should contact their Line Manager.

11. Fuel Cards

All fuel card holders must complete the Fuel Card Monthly Report form for every journey and every transaction that a fuel card is used for. This form should be a true reflection of the amount of fuel used each month; if there is a discrepancy between the form and the fuel bill, you will be asked why! It is mandatory to complete the attached form; as HMRC have asked us to provide evidence that the correct procedures are in place. The senior managers or area managers will be expected to enforce this procedure strictly where the fuel cards are used for company vans or hired vans.

Please note that fuel cards are only to be used for business use and **not for travelling to and from your place of work**. Any fuel usage that is not documented properly will be treated as used for personal purposes; this will be investigated and if satisfactory explanation is not provided, the cost will be deducted from your next payroll run.

Fuel Cards can only be used to purchase fuel. No other purchases can be made on the Fuel Cards.

The attached fuel card monthly report needs to be completed after every purchase recording all business miles incurred while travelling on Company's business.

The completed log should be submitted to finance@thesesgroup.co.uk each month, please copy in Steven (steven.thompson@thesesgroup.co.uk) and Glen (glen.ball@thesesgroup.co.uk) when submitting the completed form.

To ensure there is no misuse of the Fuel Card scheme, the Company will review the logs monthly.

Fuel card misuse



If there is any suspected misuse of the Fuel Cards, identified either from the monthly logs or otherwise, the Company will hold an internal investigation which could result in disciplinary action which may result in the termination of employment.

Lost/stolen fuel cards

If your Fuel Card is lost or has been stolen, you must inform Stephen Tebbutt as soon as possible so that the card can be cancelled. The lost/stolen card will be cancelled, and a replacement Fuel Card will be issued.

If your Fuel Card is no longer required, you must inform Stephen Tebbutt so that the card can be cancelled.

Procedures for making an expense claim

1. Complete and print off the expenses claim form as attached to this policy and also available on the EE portal of the SES Group website. Notes are attached to the form to provide assistance.
2. Ensure all bills (NB: must be originals) and debit/credit vouchers are numbered and attached to the form which should also show the items numbered accordingly to enable easy identification.
3. The employee needs to sign the form and obtain signed approval from their direct line manager or their approved deputy.
4. The employee must record their employee number on the form, otherwise the form will be returned to the employee.
5. Forward the completed and signed form, with bills and vouchers attached, to the Finance Director at the SES Group Head Office
6. The Finance Director will approve if all guidelines within the SES Expense policy have been followed.
7. Should any submitted expense be disputed, written objections will be provided to the employee and the opportunity to discuss will be followed through the SES Group Investigatory process.

Reimbursement to employee

Expense claims received by close of business on Friday will be included in the following Wednesday's payment run.

Dates and deadlines above will be subject to change, especially at times of public holidays.

Payment will be made direct to the employee's bank account and funds should be received on the Friday of the week that the payment is processed.




the **SES GROUP**

Expenses Claim Policy & Procedure

www.thesesgroup.co.uk

Related Documents

SES/IMS/MISC/001.004	Expenses Form
SES/IMS/FOR/005.013	Fuel Card Monthly Report

Name:	Tony Ball
Signature:	
Date:	22 nd July 2020