



## Staff Expenses Policy

Reviewed: March 2025

### **Purpose:**

This policy outlines the process and guidelines for claiming Phab Ltd staff expenses, including travel, food and beverages and work-related purchases

This policy is intended to ensure fair and consistent treatment of staff expenses while maintaining compliance with HMRC guidelines.

### **Eligibility:**

This policy applies to all staff members who incur work-related expenses while performing duties on behalf of Phab Ltd.

### **Travel Expenses**

- **Public Transport:**

Staff can claim reasonable expenses for public transport (e.g., bus, train, air or tube) required for work-related travel. Travel should be booked in advance where possible to ensure cost-effectiveness. Economy class should be the standard choice for travel.

- **Private Transport (Car mileage):**

If using a private car for business travel, staff can claim mileage at the HMRC-approved rate (currently 45p per mile for the first 10,000 miles and 25p thereafter). Parking and toll charges are also reimbursable with receipts.

- **Hotel Accommodation:**

Hotel stays for overnight business trips can be claimed, subject to pre-approval. The company encourages booking reasonable accommodations. Costs beyond standard or business-class hotels will be subject to review.

## Work-Related Purchases

- **Stationery & Office Supplies:**

Reasonable costs for work-related purchases such as office supplies\*, and equipment and supplies required for the performance of duties are reimbursable with receipts. Personal items or supplies unrelated to work should not be claimed. \*Stationary supplies can be ordered via

[marion.love@phab.org.uk](mailto:marion.love@phab.org.uk)

- **Technology & Software:**

Claims for technology or software purchases must be pre-approved by the relevant department and should be work-related. Phab Ltd will only cover the portion of the cost related to business use if mixed personal and business use. Where possible, Phab Ltd will purchase these for you, once approved by your department please contact [sue.karney@phab.org.uk](mailto:sue.karney@phab.org.uk).

## Food and Beverage Expenses

- **Meal Allowances:**

Staff may claim reasonable food and beverage expenses when staying overnight for work purposes, in line with HMRC subsistence guidelines. The maximum allowable amounts are:

- **Breakfast:** Up to £5
- **Lunch:** Up to £5
- **Dinner:** Up to £15

Alcohol is not reimbursable under this policy.

- **Daily Travel:**

Claims for food expenses during a standard day of work (without overnight stay) are not typically reimbursable unless otherwise agreed in advance. In certain exceptional cases, claims may be approved for long business days with prior consent.

## Claiming Expenses

- **Receipts & Documentation:**

All claims must be supported by valid receipts or invoices. Claims without proper documentation will not be processed. A detailed breakdown of the expense should accompany the claim.

- **Submission:**

Claims should be submitted monthly through Phab Ltd expense reporting system by the 2<sup>nd</sup> Tuesday of the month. Phab Ltd will pay staff expenses by the 2<sup>nd</sup> Thursday of the month. The finance department will review claims for compliance with this policy and HMRC guidelines.

## **HMRC Compliance**

- **Tax Implications:**

Claims that exceed HMRC's approved amounts, or do not comply with HMRC guidelines, may be subject to tax and National Insurance contributions.

- **Personal Expenses:**

Personal expenses, such as meals or travel unrelated to work, should not be included in expense claims. Only expenses directly related to the performance of business duties will be reimbursed.