1. **Introduction**

The purpose of Marlow Rowing Club’s expenses policy is to ensure that: -

1. Employees and club members are able to reclaim personal expenditure incurred on behalf of and for the benefit of MRC.
2. All expense claims are approved and authorised in accordance with delegated authorities.
3. The treatment of business expenses complies with legislation and current HMRC guidelines.
4. Expenditure is kept to a minimum
5. **Submission and Authorisation of Expenses**

Where an employee needs to claim expenses, the MRC standard expenses form should be completed, including:

General Expense Claim

Company Car Report

**A valid VAT voucher/invoice should support all claims for the repayment of business expenses. The supporting voucher should identify the date, type of expense, cost and VAT number.**

**Unreceipted expense claims will not be reimbursed unless supported by other evidence.**

All authorised business expense claims should be approved by the line manager or a Director and then passed to the Treasurer only when approved. Should the expense amount exceed the approval limit of a single director, a second director will need to approve in addition.

All expenses must be agreed in advance.

Expenses will be paid within 20 working days of a correctly submitted form being received by the treasurer.

1. **Accommodation & Subsistence**

The Company will reimburse employees for all reasonable expenditure on meals and accommodation (up to limits in Appendix 2) that have been incurred while travelling away from their normal base and where return to that base is not practical.

If two or more employees are travelling together and the expense is paid for on the same bill the General Expenses Claim Form must specify the names of all persons.

The most senior MRC employee present should be responsible for settling the bill and completing the claim.

The expenses claim should indicate the reason for incurring the expenditure**.**

**Meals**

Subsistence is not covered except in the case of agreed overnight stays.

The maximum amount that can be claimed for each meal is detailed in Appendix 2 of this Policy document. If the value exceeds the limit then post authorisation from the appropriate approver is required.

Breakfast

The cost of breakfast may be reclaimed when the journey begins before 7.00am.

Lunch, Snacks and Drinks

Lunch, snacks and drinks may be reclaimed when the employee is away from their normal place of work.

Dinner, Drinks and Gratuities

Dinner, drinks and gratuities may be reclaimed, when overnight accommodation or late night travel after 9.00pm is required.

* 1. **Hotel Accommodation**

Employees should book accommodation in a suitable hotel consistent with the purpose of their visit. Employees should settle the cost of accommodation themselves and then claim for this expense afterwards. Employees should where possible book accommodation, up to a cash value limit including breakfast and VAT of £70 per night. Accommodation which costs more than £70 must be pre-approved by their line manager/director.

1. **Car Expenses – General Principles**

Business mileage claims should only be for mileage **greater than** the distance of the normal journey to work. If a business trip from home is less than the usual mileage commute to work it should not be claimed. If a business trip from home is in excess of the usual mileage commute to work then the mileage from home to normal place of work should be deducted and only the excess mileage claimed.

**4.1 Private Cars**

Employees who use their own private vehicles for the occasional business journey may claim at the rates defined in Appendix 4 of this Policy document. Employees must complete a general claim form detailing each individual business journey, and the amount to be claimed. Please note expenses may only be claimed following the receipt of a copy of a valid driving license and a copy of the vehicle’s insurance certificate, which should include cover for Class 1A Business Use. Failure to do so will result in the expenses not being paid.

It is the employee’s responsibility to ensure the vehicle they are using is covered by a valid MOT and road tax. .

Road Traffic Offences

All driving offences and parking fines incurred whilst driving private vehicles and the Club truck, together with the administration charge incurred by MRC are payable by the driver of the vehicle.

**Appendix 2 – Business Expense Limits**

|  |  |
| --- | --- |
| **Spend Type** | **Spend Limit** |
| Breakfast | up to a maximum of £8.00 per day |
| Lunch, Snacks and Drinks | up to a maximum of £8.00 per day |
| Dinner, Drinks and Gratuities | up to a maximum of £20.00 per day |

**Appendix 4 – Schedule of HRMC mileage rates to be applied**

**Private Car Mileage Rates (for private vehicles and those in receipt of car allowance)**

Stated mileage rates are for those employees using their own car for MRC business. Mileage may be reclaimed in line with recommended HMRC mileage rates, which will change from time to time.