



Accommodation and Meal Allowances Policy

1. Accommodation expenses

All accommodation must be arranged via an approved travel Booker (*currently Jenna Langley*). All requests for accommodation will need to be emailed with your dates and locations that you require. Accommodation should represent good value and in all cases should include a breakfast meal. Any additional costs relating to the stay over should be met by the individual. In extenuating circumstances, a member of the Senior Management team (Directors or Department Heads) may authorise additional cost subject to pre-approval.

2. Meal expenditure

Where applicable, an employee can claim for up to three meals per day; breakfast, lunch and evening meal.

HMRC set the guidelines for when staff can claim meal allowances and how much we can claim; any deviation from this means both the Company and the employee will be penalised in paying additional tax and National Insurance.

To qualify for Company expenditure for meal allowances a number of qualifying terms must be met:

- Employees claiming all 3 meal allowances in 24 hours must have stayed away overnight on Company business.
- Breakfast allowance may only be claimed where the individual has had to leave home before 6am, and this is not the time that they would leave on an average working day.
- The maximum spends are detailed in the table below. If an individual has a company credit card this may be used, as long as you retain a receipt. However, if the meal cost is above this amount then the individual must meet the payment by their own means and submit an expenses claim.
- Receipts for all expenditure must be submitted to finance in a timely manner.
- Under certain circumstances the permitted amounts can be transferred to another meal time in that day if this is more preferable to the individual and they qualify for two meals that day. For example spending £7.00 on breakfast and £3.00 on lunch equates to the correct overall allowance of £10.00.
- The evening meal allowance may include a maximum of two alcoholic drinks. Any alcoholic drinks bought above this limit should not be paid for on the company credit card. We would expect a substantial proportion of the meal allowance to be spent on food; the amount spent on alcohol should certainly not be more than the cost of the food.

Meal	Maximum Spend	Method of payment	Qualifying criteria
Breakfast	£5	Company credit card/expense form	Left home before 6am or included in overnight accommodation cost
Lunch	£5	Company credit card/expense form	Having stayed away the night before lunch may be claimed as the individual could not have prepared their own lunch at home
Evening Meal	£15	Company credit card/expense form	Overnight stays for Company business

2.1 Examples

Employee A leaves home at 5.30am to be able to reach an appointment with a potential customer. Breakfast totals £7.50.

This individual is entitled to the breakfast allowance. However as it is over the £5 limit, the employee must not use the company credit card. Obtain a receipt and fill in an expenses form for £5 and this will be reimbursed.

Employee B is staying over in a hotel that night and spends £3.00 on lunch and £12.00 on an evening meal.

The employee may only claim the £12.00 for the evening meal. As he/she was at home the previous evening, the opportunity was there to prepare a lunch for the following day.

Employee C has stayed in a hotel the previous evening and will be staying again that night to complete work on a new store. The employee has had breakfast at the hotel; spends £2.50 on lunch and £17.00 on the evening meal.

The employee can claim both meals back and use the company credit card as combining the lunch and evening meal allowance gives the employee a total of £20 over these two meals. As such the overall maximum spend has not been exceeded.