**Entertainment Policy**

A person smiling for a picture

AI-generated content may be incorrect.

**Roberta Crafford**

**People & Culture Director**

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**Social Committee Entertainment**

An active social programme is an important contributor to a company’s culture and we try to provide a good mix. One of the challenges though is to ensure we comply with HMRC guidance on entertainment. HMRC has set a tax-free spend limit of £150 per employee per year (note that this is tax-free for you – if we exceed this limit then you would become liable for the tax on the difference!). We utilise the allowance on large events such as the Christmas and Summer parties together with a few smaller activities.

Fortunately, this isn’t the end of the story when it comes to entertainment.

**Managers Entertainment**

Utilising what is known as ‘trivial benefits’, managers can spend up to £40 per person per financial year on small gifts and entertainment – so for example, a team lunch for a new starter, an Easter egg, Friday night drinks after work, or something entirely different.  Check with Finance if you’re unsure (and note that the gift cannot be cash or a voucher). You can spread the allowance over multiple activities if you wish, so you don’t need to spend it all at once. Try to keep track of your allowance but Finance will have the details should you need them.

**How to submit this on CMap?**

When submitting entertainment expenses onto CMap, remember to include receipts and the names of employees who attended the event. Please consult Finance on how to add employee names if you’re unsure. You can find the activity in CMap under “Trivial expense”. Finance will run quarterly entertainment spend reports, so it is important to code your expenses accurately and ask Finance for an update.

**Group Cards**

And for those who can’t resist sharing with everyone, if you’re sending a card to someone in your team from all of us, then do use our account with GroupGreeting – whether it be a birthday card, new baby or even a leavers card.

Here are the account details:

<https://www.groupgreeting.com/>

Email: [info@asandk.com](mailto:info@asandk.com)

Password: \_Scientificgroup2022

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