

AHEP Expense Guidelines

Reviewed November 2023

Next review due November 2024

Introduction

- a) These guidelines must be used by all persons working on AHEP business to enable them to claim expenses. It also provides guidance for authorised signatories on the approval of expense claims.
- b) It is your responsibility to understand how these expenses may affect your personal tax position if you are subject to a self-assessment tax return or if you run your own business and complete your own business tax returns.
- c) AHEP reserves the right to make changes to these guidelines from time to time and any amendments will be circulated to relevant parties.
- d) Expenses claims must be submitted to the AHEP office within 30 days of the activity. Claims submitted after this date may not be reimbursed.

What can you claim?

- a) This document is concerned with the process of reimbursing the cost of expenses “wholly, necessarily and exclusively” incurred whilst on AHEP business. This is based on HM Revenue and Customs’ rules concerning business expenses.
- b) Expenses may include those related to travel, whether to a conference, a course, a meeting, or any other “business” trips. In addition to actual travel costs, some expenses directly associated with an essential journey may also be reclaimed e.g. accommodation, subsistence when travelling out of your customary working hours.
- c) Other expenses may also be claimed that are incurred for AHEP business such as office supplies and subsistence for the office team. However, they must be incurred wholly and necessarily for AHEP business and all associated receipts must be submitted with your claim.
- d) If anticipated expenditure is more than £300 (including travel costs), approval must be sought from the AHEP office in advance of the purchase being made.
- e) AHEP will not normally reimburse travel / other claims for non-attendance at events / AHEP business meetings.
- f) If your circumstances fall outside the scope of these guidelines, please contact the AHEP office before incurring any expenses.

Receipts

- a) Original receipts are always required for accommodation, travel fares, subsistence, hospitality, and any other items claimed.

Train fares

- a) Rail travel must be by standard class, and tickets must be bought in advance, to minimise costs. If multiple singles or advance tickets are cheaper than standard tickets, then these should be purchased over and above an open return ticket. If you are not travelling from home to the destination where you will perform AHEP business, the price of your rail fare must be equal to or less than the price you would be expected to pay when travelling from home. You must provide a screenshot of the standard cost of your journey from home to evidence this.

Air flights

- a) Air travel must be by economy class, and discount airlines must be used whenever possible. Tickets

must be bought well in advance to minimise costs.

Taxi fares

- a) Public transport must be used wherever possible. If a taxi is vital to a journey, the taxi fares can be recovered by an expenses claim. Full journey details must be recorded, stating both start and finish points and the reason for the journey. Where possible, please share taxis with others to minimize costs. Receipts must be obtained.

Travel by private car

- a) We will pay mileage claims @ 45p per mile up to a maximum of 100 miles per round trip. Mileage above 100 miles must be approved in advance by AHEP Office; otherwise, the journey cost will be reimbursed at the same rate as a standard saver return rail fare.
- b) A mileage allowance will only be reimbursed if you use your own vehicle for business journeys.
- c) Full journey details must be included in the claim in order to allow proper and complete checking of the journey. Claims will be adjusted accordingly.

Car parking, tolls and tunnel fees

- a) Car parking charges incurred whilst on business journeys can be recovered. Tickets must be retained.
- b) Parking tickets and other charges arising from illegal or inappropriate parking cannot be claimed. The charge must be paid by the individual.
- c) Tolls and tunnel fees may be recovered. Receipts or tickets must be retained.

Accommodation

- a) Accommodation will normally only be booked where meetings starting before 10.30am and/or finish after 7pm.
- b) Accommodation can be claimed at the following rates: up to £120 outside of London, up to £200 in London. Approval from the AHEP office is required for expenditure above these rates. This is a limit rather than a target and efforts should be made to book the economical form of accommodation.
- c) The AHEP will not reimburse charges for items such as hotel bar bills, telephone calls (except on AHEP business).
- d) You must always obtain a bill or receipt at the time of checking out of a hotel even if it has been pre-paid.

Subsistence

- a) Subsistence can be claimed if you are away from the office out of your core hours. As an example, if you are travelling on an early train in order to make a meeting, you are permitted to claim for breakfast.
- b) Dinner is only claimable if you will be home later than 6pm or whilst you are staying away for AHEP business.
- c) You are permitted to claim up to £10 for breakfast, up to £15 for lunch and up to £20 for dinner – where these are not provided during the event/business day. These are the maximum limits claimable not a target for the amount that you should spend so please use prudence when purchasing subsistence.
- d) Claims for alcohol will not be reimbursed.

Entertainment and hospitality

These are only paid in respect of planned and approved in advance hospitality

- a) Receipts must be obtained for all expenditure incurred in respect of hospitality and included when a claim form is submitted to the AHEP office.

- b) Service charges automatically included in a bill may be reclaimed and reimbursed tax-free. Tips and similar gratuities up to 10 per cent of the bill are also eligible for reimbursement.
- c) Claims for alcohol will not be reimbursed.

Expenses outside of those detailed above

We are aware that from time to time expenses may arise that fall outside of those detailed in this policy. Should this situation arise please contact the AHEP Finance team via finance@AHEP.ac.uk for guidance.