

National Association
of
Racing Staff



nars

National Association of Racing Staff

Expenses Policy

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Signed; George McGrath, Chief Executive

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Contents

		Page
1.	Introduction	2
2.	Completion of Expenses Claim Form	2
3.	Authorisation	2
4.	Payment of Expenses	2
5.	Travel on NARS Business	
	5.1 Car travel	3
	5.2 Other travel arrangements	5
6.	Hotels and meals	
	6.1 Hotels	6
	6.2 Meals	6
	6.3 Meals with NARS staff	7
7.	Entertainment	7

1. Introduction

This policy relates to all employees of the National Association of Stable Staff (NARS), self-employed and Executive Committee members.

All business engagements and travel arrangements require the prior authorisation of the appropriate line manager. Subject to such authorisation, staff may claim expenses reasonably and necessarily incurred whilst carrying out NARS business.

On occasions it may be more appropriate for a member of staff to claim expenses on behalf of a number of staff. Under such circumstances, the most senior member of staff present should submit the Expenses Claim form for authorisation unless circumstances prevent this.

Expenses straddling two tax years (6 April to 5 April) must be claimed on two separate forms, one form up to 5 April and a second form for expenses from 6 April.

It is the responsibility of the Line Manager or Authorising individual to ensure that expense claims are in accordance with policy before submitting to the NARS office for payment. Any expenditure outside policy needs appropriate supporting explanation and approval. Any breaches of the expenses limits, unless agreed in advance and carrying relevant authorisation as detailed below, will be deducted from Expense Claim forms. In reviewing the expense claim, the Line Manager or Authorising individual should ensure that other policies are adhered to and that any expense for gifts or entertainment, which is above the value outlined in the Anti-Bribery and Corruption policy, are logged on the Gifts and Hospitality electronic register.

2. Completion of Expenses Claim form

Each type of expense incurred should be entered onto the approved form using the relevant heading and date the expense was incurred. Full details of the expense and the reason why the expense was occurred should be entered onto the reverse of the form.

Receipts are required to support business expenditure. Where VAT is evidenced on receipts, include details of the VAT element of expenses in the relevant section of the Expenses Form. Where receipts have not been obtained, the omission should be clearly highlighted on the expense claim form.

3. Authorisation

Expenses must always be authorised by line managers prior to submission to the office, which must be submitted:

- For cash expense claims – last working day of each month for payment on or by following 15th)

All claims may be reviewed by the Financial Trustee and authorising signatures evidenced on the forms.

4. Payment of Expenses

4.1 Reimbursable expenses are paid monthly via Internet Banking into a bank account designated by the staff member.

4.2 Where staff have been issued with a credit or pre-paid card in respect of expenses other than fuel reimbursement costs, the following procedures are applicable:

- a. Credit/pre-paid cards to be utilised only for expenditure in line with NARS expense policy
- b. No petrol to be claimed on the credit /pre-paid card (separate claim form to be submitted in line with Expenses Policy)
- c. Monthly credit card summary to be submitted to Finance Department, together with an Expenses Form and all required receipts

5. Travelling on NARS business

Where travel is necessary, the cost of travelling by car and rail should be determined and the least expensive means of transport should be used, except that in the case of travel to a city centre location where travel by rail is the preferred option.

Staff travelling to the same location should travel together whenever possible. In this case, the means of transport which is least expensive for the group should be used.

It should be noted that car parking expenses will only be reimbursed for NARS business.

Parking and speeding fines are not reimbursable.

5.1 *Car travel*

5.1.1 General

Mileage claims must include the AMOUNT of the claim, together with details of the number of miles entered into the appropriate column of the Expenses Form. The relevant amounts that can be claimed per mile are detailed below and depend upon the engine size of the car and whether the car used is private or NARS owned.

Staff must include full journey details (starting and finishing location with post code) on the form in sufficient detail to enable verification of distances between individual locations.

Mileage claims should always be the lower of:

- Office to destination
- Home (postcode must be provided in analysis on expense claim form) to destination

You can claim for any business journey that requires you to travel a distance that is over and above your normal travel to work mileage (that is for those that normally drive to work). If your journey begins and ends at home, you may claim for the actual mileage travelled less your normal return travel to work mileage. If your journey begins and ends at your normal place of work, you may claim for the whole of the actual mileage travelled. If only one leg of your journey either begins or ends at home, then you may claim for the actual mileage travelled less half your normal daily return travel to/from work mileage.

Employees that are based at home should treat that location as the 'NARS office'.

For the avoidance of doubt, the only people who may claim mileage for journeys between home and their normal place of work are those who work standby/on-call who can claim home to work mileage if called out whilst on-call.

Include cumulative business mileage from 6 April to 5 April. In the case of privately owned vehicles, where cumulative mileage exceeds 10,000 miles, ensure that the reduced mileage rates are applied to mileage claims.

Staff in receipt of cash allowances in lieu of car provision should claim the same mileage rates as staff with NARS cars, not 'privately owned' car rates.

5.1.2 Privately owned vehicles

Where the use of rail travel is not practical, staff may, at the absolute discretion of the NARS, use their own car for NARS business. An employee with a NARS owned car should, where possible, make available their NARS vehicle for staff undertaking such journeys, thus obviating the need to use their own vehicles.

Mileage reimbursement rates in respect of business use for private vehicles are reviewed on a regular basis by the Executive Council and are currently as follows:-

i) Petrol and Diesel engines:

	Initial 10,000 miles/year	Subsequent mileage
All Cars	45.0p	25.0p

Note: All mileage rates are subject to a maximum rate of 45p/mile in line with HM Revenue & Customs regulations

Mileage rates are amended from time to time by the NARS, as and when appropriate.

Line management is responsible for ensuring that the use of private cars for NARS business is approved in advance. Where such approval is considered appropriate, then the motor vehicle insurance certificate must be shown to the member of staff's line manager, in order to obtain confirmation that business use comprehensive insurance cover is included.

5.1.3 NARS cars

NARS vehicles are provided to staff in accordance with the NARS's car policy, the benefit of which is subject to appropriate income tax. Information regarding the scale of benefit charges is available from the NARS office or HM Revenue & Customs (www.hmrc.gov.uk).

The purchase of all fuel and oil for the vehicle is to be made by the user and paid from their own resources.

Business mileage is reclaimed on a monthly basis using the standard Expenses Form. Details should include car registration number, business mileage claimed in the tax year (6 April to 5 April) and total vehicle mileage.

When staff change their NARS vehicle, they are required to submit two separate expense claims for business mileage in the month of change.

Employees that receive a cash allowance in lieu of a NARS car must claim expenses relating to NARS car rates, not privately owned rates.

Mileage reimbursement rates are reviewed on a regular basis by the NARS and are currently as follows: For journeys taken between the following dates:

Car engine size	Business mileage reimbursement rates (per mile)	
	Petrol	Diesel
Up to 1400cc	15p	13p
Between 1401cc and 2000cc	18p	15p
2001cc and over	26p	19p

5.1.4 Travel to / from home

Staff must note that any expenses claimed which relate to travel from the employee's home to normal place of work are subject to Income Tax and National Insurance, both of which are payable directly by the employee. All details are to be submitted to the Inland Revenue on the year end Tax Return.

5.1.5 Parking

Use of reasonably priced car parks when supported by receipts is permitted when on NARS business. However, staff are requested to minimise parking fees especially when on long stays and parking in major cities, where cheaper parking can often be found within a short walking distance.

5.2 *Other travel arrangements*

5.2.1 Rail travel

In general, all rail travel on NARS business is to be by standard class ticket. Claims for ticket costs must be the lower of the standard fare between:

- a) Normal office of work and destination station
- b) Home and destination station

There are a number of saver tickets offered by train companies and careful planning of a journey, especially at non-peak times, will enable cost savings to be made. Please refer to the NARS office for more detailed information on available tickets and costs.

First class travel will only be permitted where:

- The ticket is purchased in advance and is less than the normal standard fare;
- Where there is a requirement to work on the train; and
- It is authorised by a Financial Trustee.

5.2.2 Taxis

On occasions when the use of public transport is not appropriate, e.g. when travelling with substantial luggage, it is permissible to travel by taxi to the destination. Claims must be supported by VAT receipts, except where the driver is not registered for VAT, in which case a receipt is required, but there will be no VAT reclaim element.

5.2.3 Air travel

All staff will travel by tourist / economy class, unless prior approval is granted by the President or Financial Trustee in the case of long haul flights. Air travel within mainland UK will not normally be permitted, and requires prior approval of the President or Financial Trustee in cases where there is a clear cost saving or where there is a permissible business reason.

All travel abroad on business requires the approval of the President.

6. Hotels and meals

6.1 Hotels

Overnight accommodation will not be sanctioned unless it is shown to be cost effective. Staff who are required to stay away overnight are expected to stay at reasonably priced, comfortable hotels, and may incur expenditure as outlined below.

Overnight stays would not normally be expected to be necessary unless a minimum of 75 miles away from normal place of residence.

Where hotel prices in large cities (principally London and Birmingham), are in excess of these maximum limits, claims may be authorised provided authority is sought from the President or the Financial Trustee prior to the booking being made. The manager who approved the excess will sign the relevant expense

claim form. Additionally, an explanation should be given on the reverse of the form giving the reason for exceeding the limit. Accommodation in rural areas could cost less than the maximum allowance and claims should reflect this.

Hotel accommodation, bed and breakfast are inclusive of VAT and service. Expenditure on personal telephone calls during an overnight stay is allowable but must be kept to a minimum and at a reasonable cost.

No gratuities are allowed on hotel accommodation or bed and breakfast. Itemised receipts are required in respect of all accommodation costs being claimed.

Staff wishing to stay at friends / relatives as an alternative to hotel accommodation are allowed to claim up to £30 reimbursement in lieu of a hotel cost.

6.2 Meals

Staff are entitled to claim the cost of an evening meal when staying away from home.

A claim for an evening meal is permissible when working a minimum of ten hours away from the normal place of work, or where an overnight stay is necessary.

Meals are inclusive of VAT, but not service, which may be added and claimed where appropriate and reasonably incurred. A maximum gratuity of 10% may be claimed on the cost of a meal against a receipt, which must include the gratuity.

Claim limits in respect of hotels and meals are reviewed from time to time by NARS, and currently the limits are as follows:

Group	Hotel (Standard rate)	Hotel (London rate)	Evening Meal	Allowanc e in lieu of hotel
All employees	£120.00	£150.00	£35.00	£50.00

A separate additional subsistence allowance will not be payable.

6.3.1 Meals with NARS staff

Meals taken with other members of NARS staff must not be claimed on expenses, except where it complies with specific conditions outlined below.

It is recognised that managers may wish to reward individuals and groups of staff for their performance especially at seasonal times of the year. Managers are reminded that there are tax implications for individual attendees of such occasions, and accordingly such claims must be retained at a reasonable level of expenditure. Where it is considered appropriate to reward staff for exceptional performance etc, prior authority must be obtained from an Executive Committee and full details must be recorded on the reverse of the expenses form, including names of attendees and justification for the expenditure. Receipts are to be obtained for the cost, and reimbursement should be claimed by the most senior member of staff attending the occasion.

Expenditure in respect of staff entertaining must be shown separately from external entertaining on Expense Forms.

7. Entertainment

Completion of the following information is mandatory:

1. Full detail of each occasion (which includes the names of any NARS employee and guest attending, etc.) must be recorded on the reverse of the form.
2. 'Entertainment expenses' is expenditure relating to the 'reasonable' entertainment of potential and existing NARS relationships and professional or business associates external to the NARS.
3. Staff incurring 'reasonable' entertainment expenses, in order to comply with Inland Revenue regulations, must also record the following information on the reverse of the claim form:
 - Date
 - Name of Organisation
 - Names of attendees (including all NARS representatives)