



Expenses Policy

1. Scope

1.1. This policy applies to all Impress Board members, committee members (including members of the Appointment Panel, Code Committee, and Finance & Audit Committee), representatives and consultants ('Impress representatives'), unless a person or class of person is explicitly excluded.

1.2. This document explains:

- Who can make an expense claim and how they submit their claim;
- The different types of items that can be claimed on expenses; and,
- Acceptable levels of expenditure on items such as travel.

1.3. Impress will reimburse representatives for reasonable expenses wholly, necessarily and exclusively incurred in connection with its business. Representatives should be neither financially disadvantaged nor advantaged because of genuine business expenses.

1.4. Expenses should only be claimed in situations where the representative is unable to request the purchase to be made by Impress's administrative team e.g. a representative is at a conference on Impress business and needs to buy lunch.

1.5. Breach of this policy is a disciplinary offence. Deliberate falsification of a claim or the evidence needed to make a claim will constitute gross misconduct. This may result in summary dismissal. 'Falsification' includes the failure to pass on any discount obtained in the course of incurring an expense.

2. Allowable Expenses

2.1. Travel – UK

- Impress will reimburse the reasonable costs of amounts necessarily expended on traveling in the performance of duties, for example to events, external meetings, training, etc.
- This does not include travel between home and office for members of staff or consultants unless this has been specifically agreed in advance.
- Representatives should travel by the most cost-effective mode of transport, taking into account journey time and the nature of the journey as well as the monetary cost.

2.2. By representative's own car/motorcycle/bike

- The mileage allowance is set by reference to the HM Revenue and Customs (HMRC) rules on AMAPs (Approved Mileage Allowance Payments). These are currently (tax year 23-24) as follows:

Type of vehicle	First 10,000 miles	Above 10,000 miles
Cars and vans	45p	25p
Motorcycles	24p	24p
Cycles	20p	20p

Tax: rates per business mile

- The representative is required to keep track of business mileage incurred in the tax year (6 April to 5 April) to ensure the correct rates are used.
- Where a representative uses their own vehicle, the representative should ensure that the vehicle is in good working order, fully insured, taxed and MOT'd.
- Impress may request the representative to print off a route planner to support the business mileage claimed by that representative.

2.3. By taxi

Representatives are expected to use taxis only when strictly necessary and where it is cost-effective to do so. Representatives should always obtain a receipt.

2.4. By tube, DLR (Docklands Light Railway), bus or tram

Representatives should retain tickets where possible. Where a representative's season ticket already covers the cost of travel, no further claim will be allowed. Where Oyster cards are used, the representative should provide evidence of the additional cost incurred, for example by printing off their online statement or by printing off the journey cost provided by the Oyster fare finder.

2.5. By train

- Representatives should, as far as possible, travel standard class and should book their journey sufficiently in advance to obtain the best possible prices.
- First-class train travel is acceptable if the journey from London mainline stations (not the representative's home address) is timetabled to last in excess of two hours and the representative needs to work, or at the manager's discretion, e.g. for very early starts, late returns, where standard class would be exceptionally crowded. Representatives should retain all tickets and credit card vouchers.

2.6. By plane

Flights should, whenever possible, be booked sufficiently in advance to obtain the best possible prices. Air travel should be by economy class.

Representatives should retain all tickets and credit card vouchers.

2.7. Late night travel

In exceptional circumstances, and only in accordance with HMRC rules, Impress may meet the cost of late-night taxis or similar road transport provided all the following circumstances apply:

- the representative is required to work later than usual and at least until 9.00 pm;
- this occurs irregularly; and
- by the time the representative ceases work either public transport has ceased or it would not be reasonable to expect the representative to use public transport. The personal safety of Impress representatives is the paramount concern.

3. Overnight Accommodation – UK

3.1. Hotel accommodation

- Hotel accommodation should be booked in advance at the best possible rates, which should not exceed £130 per night (£150 within the M25), including VAT but excluding breakfast costs. Any booking in excess of that amount will need to be approved by Impress prior to booking.
- Representatives should take into account the location of the hotel as regards the cost of taxis, etc., and the time required to travel to and from the hotel.

3.2. Staying with friends or relatives

- A representative may claim an allowance of up to £35 per night. Receipts are not required, but the representative must confirm that the overnight stay was necessary in connection with traveling on Impress business.
- A representative claiming this allowance cannot also claim reimbursement of actual accommodation and subsistence costs although they can claim personal incidental expenses (see below)
- In all cases, representatives should retain all invoices.

4. Subsistence - overnight absence – UK

4.1. Impress will reimburse reasonable out-of-pocket expenses incurred by the representative when it is necessary to stay away from home overnight on Impress business. This will include the following:

- hotel bills (see above);
- breakfast;
- lunch, evening meal and beverages - to an overall maximum of £50 per day (please note that the representative may incur costs in excess of £50 but may only claim up to £50);
- parking at their hotel.

4.2. Additionally, the representative may claim "personal incidental expenses" up to a maximum of £5 per day. This covers items such as telephone calls, newspapers and laundry.

4.3. If the representative is away for more than one night, the daily limits (i.e. £50 and £5) may be averaged across the number of nights that the representative is away.

4.4. In all cases, representatives should retain all invoices.

5. Subsistence - no overnight absence – UK

5.1. A representative may claim for meals and beverages up to a maximum of £25 per day when traveling on Impress business. This is intended to reimburse the representative for additional expenses as a result of having to travel on Impress business.

5.2. Personal incidental expenses cannot be claimed where there is no overnight stay.

5.3. In all cases, representatives should retain all invoices.

6. Overseas trips

6.1. The rules above apply to overseas travel as well as UK travel. However, in some cases, it may be necessary to allow higher limits for accommodation and subsistence costs, subject to approval from Impress. The intention is that the representative should be able to obtain accommodation and meals of an equivalent standard to that available to them in the UK. Please note that there is no scope for higher rates for mileage.

6.2. Air travel should normally be by economy class, or, if the flight exceeds 4 hours, by premium economy.

6.3. The maximum allowed for personal incidental expenses for overseas trips is £10 per day. This covers items such as telephone calls, newspapers and laundry.

6.4. Where expenses are incurred in the local currency, the claim for reimbursement should either be for the actual sterling amount debited to the representative's debit/credit card or, where paid in cash, should be converted at the rate applicable on that day.

6.5. In all cases, representatives should retain all invoices.

7. Entertaining – business

7.1. Representatives should only entertain visitors and guests where it is likely to assist Impress in its corporate objectives. Wherever possible, the Impress facilities should be used.

7.2. In general, entertainment counts as business-related if its purpose is to discuss a particular Impress project, maintain an existing Impress connection or to form a new Impress connection.

7.3. By contrast, the entertainment of Impress acquaintances won't count as business-related if its purpose is really social - even if there's some discussion of business-related topics in the course of the entertainment.

7.4. The amounts claimed should be reasonable and appropriate.

7.5. In all cases, representatives should retain all invoices. Please show the name and organisation of all attendees on the expense claim.

8. Entertaining – staff

There is a separate Impress budget line for staff entertaining, though expenses of this kind may be incurred through events such as leaving drinks for a member of staff.

9. Professional subscriptions

Representatives may claim back the cost of the annual subscription for up to a maximum of two professional bodies, provided that each body is on the HMRC-approved list and its activities are directly relevant to the representative's duties. Further subscriptions may be claimed as a tax deduction on the representative's tax assessment return, provided they are also on the HMRC-approved list.

10. Eye tests and spectacles

10.1. Impress recognises its obligations under the Display Screen Equipment (DSE) Regulations 1992 (Amended 2002) and will contribute to the cost of an eye test if you use display screen (computer monitor) equipment for a significant part of your working day.

10.2. Impress will contribute £30 towards the cost of an eye test conducted by a suitably qualified optician and will arrange for the supply of any corrective appliances (glasses or contact lenses) where these are required specifically for working with DSE.

10.3. Impress will only reimburse one eye test in any 12-month period.

11. Procedures for making an expense claim

11.1. Complete and print off the expenses claim form available on the server or ask the Business Operations team to email you a copy.

11.2. Ensure all bills (NB: must be originals) and debit/credit vouchers are attached to the form.

11.3. Ensure any overseas transactions in local currency are converted to sterling as above.

11.4. Forward the completed and signed form, with bills and vouchers attached to the Business Manager.

12. Reimbursement to representatives

Impress will endeavour to process expense claims as quickly as possible. Payment will be made directly to the respective bank accounts for Board, staff and non-Board representatives.

We are committed to reviewing our policy and good practice annually.

Approved by: The Board of Impress

Date: 12 December 2023

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