



Expenses Policy

Introduction

It will sometimes be necessary for employees to incur expenditure for ENO purposes using their personal cash or cards. Expenses will only be reimbursed for expenditure wholly, necessarily, and exclusively incurred for ENO business purposes.

This policy covers:

- the types of expenditure that are allowable
- the process for making a claim
- the responsibilities of each person involved in the claim process

This policy is intended to set reasonable limits for costs that can be claimed. For additional guidance on interpreting the policy, or reasonable one-off requests, please speak to your line manager, or your department's business partner.

Claiming Expenses

Concur

Claims must be submitted monthly via Concur. Claims will only be reimbursed with a valid receipt (including VAT receipt where applicable). The time limit for submitting claims will be 3 months – any claims submitted after this period will not be paid.

For guidance on how to set-up a Concur account and for how to submit a claim, please refer to the Workplace 'How to Guides':

<https://englishnationalopera.workplace.com/work/knowledge/2192365547568614>

Expenditure on Company Credit Cards

Expenditure on company credit cards must be claimed in the same manner as reimbursable expenses.

The credit limit for company cards is £1,000 or £5,000 per month (dependent on role). If you anticipate that this will be exceeded within the month due to exceptional circumstances. Please contact expenses@eno.org requesting a limit increase, with approval from your Department Head. These will be considered on a case by case basis.



There is a £2,000 per transaction limit on all cards. Transactions larger than this should follow the standard Purchase Order process.

If a claim has not been submitted in 3 months where there has been activity on the card, the company credit card will be blocked. If the total balance that has been spent reaches £10,000 with no claim submitted, the company credit card will be blocked.

No personal expenditure on company credit cards is permitted.

Types of Expenditure

UK Travel

When booking travel, you should consider what the most appropriate method is, thinking about time, cost, and environmental impact. A preference should be given to using public transport where possible.

Travel expenditure will only be reimbursed for journeys that exceed the distance of your standard commute. Your normal place of work is considered to be the Coliseum unless your contract states differently.

Public Transport

When booking public transport, you should book standard or economy class.

You must provide sufficient journey detail when submitting your claim. For TFL journeys paid by Oyster or contactless card, the journey statement from the TFL website should be provided. You cannot be reimbursed for a round sum Oyster top up. This is because without the journey detail, there is no way to show that the expenditure was work-related.

Cars

If you think using your own car is the most appropriate method (e.g., if it's significantly faster), this should be discussed with, and authorised by, your Head of Department in advance. Please ensure the car is correctly insured for business use.

Mileage is reimbursed at 45p per mile for cars and 24p per mile for motorcycles. The mileage that can be claimed is the lower of the distance from your normal place of work to the location, and the actual distance travelled.

If travelling by car is not the most appropriate method, but you choose to do it anyway, the maximum amount you can claim is the equivalent standard or economy class fare on public transport.



Taxis

If using a taxi is the most appropriate method for all or part of a journey, you must provide details of the journey (i.e., where to/from) with your claim.

N.B. late night taxis are not covered through expenses – they **MUST** be booked through the company account.

No journey from the normal place of work to an employee's home (or similar) is to be provided to an employee between 6am and midnight, (or earlier if contained in specific house agreements), or where public transport is available, and it would not be unreasonable for the employee to utilise it. Late night taxis can only be claimed irregularly (the journey must be a consequence of a requirement to work late that is different from the employee's established pattern of working). There is a 60-day limit on journeys within the tax year.

UK Hotels and Subsistence:

Where overnight accommodation is required, please contact your department administrator prior to booking for a list of hotels where corporate rates have been negotiated.

UK hotel costs up to £250 per night (bed and breakfast) will be reimbursed upon presentation of a valid invoice. Claims over £250 will be limited to £250. All incidentals/extras on hotel bills are to be settled separately by the employee and may not be charged to the company credit card.

When away overnight in the UK or in respect of drivers for journeys over 300 miles, ENO will pay a per diem of £30 towards the cost of evening meals (up to a total of £195 per week).¹

ENO will not otherwise reimburse the cost of lunch.

International Travel (including Europe)

All International and European travel must be approved by the appropriate department Director. All travel will be at standard / economy class or the most economic fare available at the time of booking.

Travel to and from UK airports should be by public transport. Taxis are to be used only for flights arriving later than 9.30 pm or departing prior to 9.00 am. When travelling with equipment and taxi travel is necessary, authorisation must be sought in advance from department Director.

Foreign hotel costs are to be agreed in advance with department Director/budget holder.

Subsistence:

The company will reimburse the bed and breakfast rate for hotel stays.



A per diem allowance in line with the published TMA/Equity (75%) rates is provided to cover the cost of all other meals.ⁱⁱ

Please refer to the per diem calculation form on Workplace for the applicable rates. This form should be completed and uploaded to concur in place of a receipt.

*The company holds a travel insurance policy for foreign travel for employees on company business. Please contact the Personnel Dept for details of the policy and a summary of the main terms and conditions prior to departure. If you do not inform Personnel you will **not** be covered by the policy.*

Entertaining

Only departmental Directors may reclaim entertaining expenses without prior authorisation. All other entertaining is to be authorised in advance.

Entertaining expenses are limited to £25 per person (pp) for lunch and £50 pp for dinner. Exceptional entertaining in excess of these limits is to be authorised in advance by department Director.

All claims for entertaining expenditure must state whom the expense is for. Entertaining expenditure will not be reimbursed in respect of ENO staff (other than leaving parties as detailed in the policy).

Leaving parties

A contribution of £100 towards the cost of a leaving party may be made by the company for 7 years or more of service. The contribution will be made from the existing departmental budget and is to be reclaimed on an expense form (together with receipts) in the normal way, authorised by the senior manager / budget holder.

Miscellaneous Expenses

Employee Uniforms ⁱⁱⁱ

If you are required to wear to a non-ENO branded uniform as part of your employment, the cost of purchasing this uniform will not be exempt from tax and the reimbursement will be less income tax and NICs. The cost of a uniform will be reimbursed up to £60.

If working risk assessment deems necessary that protective clothing is worn as a matter of physical necessity because of the nature of the job, this will be reimbursed up to a cost of £50. This is tax exempt, and the expense will be fully reimbursed.



Coronavirus diagnostic tests

These are available for free from the stage door. If you are required to purchase one from home, these are reimbursable up to £30. Please note these are only tax exempt until 5 April 2023, at which point they will not be reimbursable.

Eye Tests

All permanent and fixed term staff are entitled to an Eye Test every 12 months, the cost of a test will be reimbursed up to £25. If you require glasses specifically for VDU (Visual Display Unit) usage, we will also provide you with a voucher for £55 towards a pair of glasses.

Mobile Telephones

The company provides mobile phones only when considered essential for the performance of duties. Where a telephone is requested to include e-mail (e.g., iPhone or similar) this is to be approved by the Chief Executive.

The cost of any personal telephone calls is to be reimbursed to the company. The company will reimburse the costs of business calls made from personal mobile phones.

The company will not reimburse the subscription cost or calls covered by the subscription charge or general top up payments on pay as you go phones.

ⁱ 110822 UK Theatre Equity Commercial Theatre rates 2022-2023

ⁱⁱ 070922 UK Theatre Overseas Touring Per Diems

ⁱⁱⁱ <https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim32475>