



Expenses Policy - Guidance Notes

Purpose

This document provides supporting guidance when submitting expense claims. It should be used in conjunction with the Croquet England Expenses Policy and Croquet England Expense Forms (either Word or Excel version) which can be downloaded from the Croquet England Website page [Table of Documents for Governance and Administration](#).

As a charity, we must ensure all expenditure is necessary, reasonable, and properly evidenced so that we meet our legal duties and maintain public trust.

Expectations / General Principles

As well as following the general principles in the Policy, when you incur or submit expenses, we ask you to:

- behave honestly, responsibly, and within the guidelines of the policy.
- ensure the activity being undertaken, or item being purchased, has been pre-approved by the budget holder or line manager responsible
- Claims for expenses should be submitted in the same calendar year in which they were incurred and ideally within 30 days of incurring them (to help you get paid more quickly and to ensure expenditure is reported promptly compared to when incurred).
- provide your receipts and invoices, ensuring these are VAT receipts whenever possible. (Digital receipts are preferred, please do not post to us unless absolutely necessary).
- provide sufficient detail on the Expense Form to ensure the expenditure can be appropriately recorded in the accounts. If it is clear what committee or budget centre is applicable, please specify.
- if any costs you incur cover more than one Croquet England person, please specify this on the Expense Form.
- complete and submit the expense claim form in accordance with any specific instructions on the Expenses Claim Form.

If you are in doubt over whether an expense is in policy, please check with either the Croquet England Office or the Treasurer in advance.

Safety and Welfare

Consider your personal safety and welfare at all times. For example, when booking accommodation, you should not book the cheapest available if this would put you at risk. Similarly, take care to travel safely whether on public transport or by car and do not drive when tired.

Ensure someone else knows where you will be and that you have a means of communication, for instance, a charged mobile phone.

VAT Receipts

Croquet England can often reclaim VAT on expenditure, which reduces the cost to the charity by **up to 20%**. To do this, we need the correct type of VAT receipt or invoice. Please follow the guidance below when making purchases and submitting claims.

Please note, even if Croquet England cannot recover the VAT, your costs will still be reimbursed.

Whose name should be on the invoice?

The criteria as to whether we can reclaim VAT or not differ depending on whether you are a Croquet England employee or a volunteer. This is because HMRC only allows VAT recovery on volunteer expenses if the charity is the direct purchaser. This applies to all VAT reclaimable expenses, whether travel related or small purchases.

Employees: the VAT receipt or invoice may be in your own name.

All Others (e.g. Officers, Trustees, Coaches, Committee Members)

- If VAT is applicable on the purchase, and therefore able to be recovered, the VAT receipt or invoice should be made out to “Croquet England”.
- When booking online, look for a “travelling for business” or “business invoice” option.

VAT invoice: this should show:

- Supplier name and address
- Date of purchase
- VAT registration number
- Description of goods/services
- Total amount and VAT amount (or a statement that VAT is included)

For small purchases under £250, a “simplified VAT invoice”, such as a till receipt, may be acceptable. Simplified VAT invoices are usually issued for goods e.g. fuel. Some services (e.g., hotels) still require a full VAT invoice. Simplified receipts still need to include the:

- Supplier name and address
- VAT registration number
- Total amount paid
- VAT rate applied

If a VAT invoice is not available:

- Please still submit the best receipt you have.
- The charity may reimburse the cost, but VAT will not be reclaimed.
- If you are unsure, contact the Office or Treasurer before purchasing.

VAT cannot be reclaimed if:

- The receipt does **not** include the supplier’s VAT number.
- The invoice is in the wrong name (for volunteers).
- The supplier is **not VAT-registered** (common with Airbnb hosts and small businesses).
- The item costs **over £250** and only a till receipt is provided (not a full VAT invoice).

Travel

The policy covers travel expenses incurred within the UK on Croquet England pre-authorised business.

General guidance:

- Travel may be via any reasonable method such as train, bus, coach, car or taxi.
- Reasonable efforts should be made to ensure the lowest priced logical method of travel is purchased.
- If you are able to book cheaper fares using personal discount cards, please do so and reclaim.
- Personal travel may be combined with business as long as there is no additional cost to the company.
- When a volunteer is already travelling for personal reasons, only the additional mileage or incremental costs incurred solely because of Croquet England activities should be claimed. Mileage or other travel cost that would have been driven or incurred anyway are not reimbursable under HMRC rules, and no profit should be made on any such trips.

1. Trains and buses

- The lowest price tickets will generally be Standard or Economy class tickets, they are unlikely to be first class.
- Bear in mind that tickets bought well in advance of the date of travel are likely to be cheaper.
- You may use your own loyalty schemes, as long as this does not prevent you from booking the lowest-priced logical choice available.
- VAT - train, bus and coach tickets in the UK are usually zero-rated for VAT. This means while they are technically VAT-taxable, the rate applied is 0%, so no VAT is charged, and Croquet England cannot reclaim any VAT.
- Receipts should still be provided to support any claim, but these do not need to be VAT receipts and may be in your own name.

2. Use of own Car

- Reimbursement for the use of your own car is via a per mile rate - see the Expense Form for the current rate. The mileage rate includes fuel, wear and tear, insurance, and other running costs, so no additional car-related costs can be claimed.
- Consider combining trips to reduce mileage whenever possible to reduce miles travelled.
- Your car insurance remains your responsibility - please ensure it covers you for any journeys you make on behalf of Croquet England.

VAT and Mileage Claims

- VAT can be reclaimed only on the fuel element of the mileage rate, which is usually estimated as 1/6th of the total (example: total mileage claim £50 / 6 * 20% = £1.67 VAT reclaimable).
- To support this, please provide a VAT fuel receipt dated on or before the journey.

- The receipt does not need to match the exact mileage cost — it simply needs to show that fuel was purchased around the time of travel.

3. Hire Car

- The cost of a hire car may be reclaimed provided you can justify that this is the lowest-priced logical method of travel.
- Insurance should be obtained and the cost of this included in your assessment of whether this is indeed the cheapest and most logical method of travel.

4. Parking

- Reasonable parking costs may be reclaimed.
- Receipts should be provided with your expense claim, showing VAT if it was charged by the car parking provider.

5. Use of taxis

- Taxis may be used when public transport is unavailable, unsafe, or impractical.
- Receipts must be provided.

6. Accommodation

The Croquet England office may be able to book your accommodation for you using the Croquet England debit card - please contact the Office Manager at the Office if you need this assistance. This will help to ensure that invoices are in Croquet England's name and that any VAT charged is recoverable.

- If available, we encourage staying with family or friends instead of purchasing accommodation. In this case, a small thank you gift (circa £10 e.g. wine, chocolates or flowers) may be reclaimed.
- B&B's, hotels or self-catering may be booked.
- Guidance expenditure levels - we would typically expect a reasonable hotel in the UK (outside London) to be in the region of £70-120 per room per night.
- Avoid booking luxury or premium hotels unless no other options are available.
- Travellers should ensure that reasonable, safe, low-cost options are booked whenever possible.
- A reasonably priced breakfast may be included with overnight accommodation claims.
- VAT - employees may book hotels in their own name and reclaim. All others should ask for the invoice to be in the name of Croquet England. Note: this is usually available by clicking the "travelling on business" option on accommodation websites.
- Cancellations - if you booked the accommodation yourself then you will be responsible for any hotel cancellations and for reclaiming reimbursements (less cancellation fees) from the hotel directly.

Use of Third-Party Booking Platforms

If you book through a third-party site (e.g., Booking.com, Expedia, Airbnb), please be aware of the following:

- VAT may **not** be reclaimable unless the **end supplier** (hotel/host) is VAT-registered.
- In many cases, only the **platform's service fee** includes reclaimable VAT.
- Where possible, booking directly with the hotel helps ensure VAT can be reclaimed.

7. Subsistence: meals

- Reasonable reimbursement for meals when on business for Croquet England will be reimbursed if you are out for the day. Shorter trips of 2-3 hours should not require meals to be reclaimed.
- We do not support claims for Client entertainment unless pre-approved by the CEO.
- No alcoholic drinks should be claimed.
- Snacks, coffees, and bottled water are not normally reimbursable unless travelling all day.

8. Some non-chargeable travel examples

The below is a list of typical travel-related expenses that are **not acceptable**. Do not put these on your expenses claim:

- Laundry service/dry-cleaning (unless you have stayed away for business for more than 4 nights).
- Mini-bar contents.
- Movies/videos.
- Parking fines.
- The loss/theft of goods (this should be covered by your own travel insurance).
- Childcare.
- Petcare.
- Any personal elements of your business trip e.g. phone calls, newspapers.
- Personal car maintenance, or damage to personal vehicles while on business
- Spa treatments and health/fitness clubs.
- Toiletries.

Other Expense Types

The following are examples of other types of expenses that may be claimed. Other items not listed may also be claimable, the below list is just for illustrative purposes.

- Hotel internet fees.
- Equipment purchased for Croquet England (which will become Croquet England property).
- Postage for business purposes.
- Annual eye-testing fees (employees only).
- Printing costs e.g. for leaflets/flyers.
- Consumables required specifically for Croquet England purposes e.g. specialist stationery.

Summary

Submit your claims per the instructions on the Expense Form.

Croquet England will endeavour to repay your expenses within two weeks.

Contact the Croquet England Office Manager in advance if you have any questions.

References

Expenses Policy

Expenses Claim Form (Excel or Word format)

Issuing Authority: Executive

Approved by: Executive

Date approved: 25th June 2026

Next review date: 14th May 2029

Version: v1.1

Reason for Change: Amendment

Revisions Table

Date	Version	Change
25 th June 2026	1.1	Section Travel - new bullet in general travel guidance clarifying that volunteers should only claim for incremental travel costs incurred.