

HUBFORT

BUSINESS MEALS POLICY

Policy Title	Business Meals Policy
Document Owner	Managing Director, HUBFORT
Applies To	All employees, contractors, directors and agents of HUBFORT
Effective Date	16 April 2026
Version	1.0
Review Cycle	Annual
Jurisdiction	United Kingdom

1. Purpose

This policy sets out the rules for meals taken in connection with HUBFORT's business, whether with clients, prospects, suppliers, or colleagues. It ensures meal expenses are reasonable, properly authorised, and recorded, and keeps the company's hospitality activities within the law.

2. Scope

This policy applies to all employees, directors, and contractors incurring meal expenses in connection with HUBFORT business. It covers client meals, supplier meals, team meals, and meals taken while travelling.

3. Definitions

- Client meal: a meal with an external party where the business purpose is relationship development, review, or negotiation
- Team meal: a meal between HUBFORT colleagues, paid by the company, with a defined business purpose such as a project milestone or team meeting
- Travel meal: a meal taken while on an approved business trip, covered by the Business Travel Policy subsistence rates

4. Client and Supplier Meals

4.1 Approval and Limits

- Up to £50 per head: line manager approval
- £50 to £100 per head: Managing Director approval
- Above £100 per head: board approval with written justification
- At least one HUBFORT representative must be present and hosting
- The venue must be appropriate for a professional business meeting

4.2 Conduct

- Business must be the primary purpose of the meeting
- Meals must not coincide with a live procurement, tender, or contract decision with the guest's organisation, unless specifically authorised in advance
- Frequency to any single individual should be modest
- Alcohol, where offered, should be moderate: one or two drinks per head

5. Team Meals

- Informal team lunches and occasional dinners tied to a business event: £40 per head, line manager approval
- Team celebration meals (project completion, company milestone): £75 per head, Managing Director approval
- Annual company function: falls under HMRC's £150 per head annual exemption, managed by the Managing Director

6. Alcohol

- A modest amount of alcohol (one or two drinks per head) may be included with client and team meals
- Employees are responsible for their own conduct; HUBFORT's normal standards of behaviour apply at all company-funded meals
- No employee should drink if they will subsequently drive, operate machinery, or return to client-facing work
- Spirits, expensive wines, and round-buying competitions are not reimbursable and should not be suggested

7. Prohibited Expenditure

The following will not be reimbursed:

- Meals with no identified business purpose
- Meals taken alone with a friend, partner, or family member, even if business was discussed
- Tips above 15 per cent of the bill, except where service charge is added by the venue
- Minibar and hotel room service charges not linked to a working meal
- Meals at adult entertainment venues
- Standalone drinks events dressed up as a meal

8. Public Officials

Any meal involving a public official, civil servant, regulator, or employee of a state-owned enterprise requires Managing Director pre-approval, regardless of cost. The meal must be modest, have a clear business purpose, and be recorded with the official's name, role, and organisation.

9. Receipts and Records

All claims must be supported by an itemised receipt showing:

- Venue, date, and time
- Number of covers served
- Detail of food and drinks (not just a total)
- VAT breakdown where applicable

On the expense claim, record:

- Names and organisations of all attendees
- Business purpose in one or two sentences
- Approval reference

10. Tax Treatment

Client and supplier meals are business entertainment and are generally not deductible for Corporation Tax. Input VAT on UK business entertainment is not recoverable. Staff entertainment falls under separate HMRC rules and may qualify for relief within specified limits.

11. Cancellations

Where a meal is cancelled at short notice, any non-refundable deposit or cancellation fee is claimable with evidence of the cancellation and the reason.

12. Breach

Submitting false or inflated meal claims, splitting bills to stay below approval thresholds, or arranging meals in breach of this policy is a disciplinary matter. Deliberate falsification is treated as gross misconduct and may be reported to the police.

13. Related Documents

- Entertainment Policy
- Business Travel Policy
- Gifts Policy
- Expenses Policy
- Anti-Bribery and Corruption Policy

Approval

This policy has been reviewed and approved for release by the undersigned.

Approved By	Role	Date
Syed Ehsan	Managing Director	16 April 2026