Purpose and Scope

This policy applies to all employees at all levels and grades including senior managers, officers, directors, employees, trainees, homeworkers. It also applies to agency workers, consultants or self-employed contractors (collectively referred to as staff).

Reimbursement of expenses

The Company will reimburse expenses properly incurred in accordance with this policy. Any attempt to claim expenses in breach of this policy may result in disciplinary action.

Expenses will only be reimbursed if they are:

- claimed using forms that are available from the member of staff's Line Manager or the HR / Payroll Department and submitted to their Line Manager or the manager of the cost centre to which the expenses relate, for authorisation.
- submitted weekly;
- supported by relevant documents (for example, VAT receipts, tickets, and credit or debit card slips); and
- authorised in accordance with instructions in force at the time the expense was incurred.

Claims for authorised expenses submitted in accordance with this policy will be paid directly into the staff member's bank/building society account.

In exceptional circumstances the Company may, at its discretion, agree to reimburse expenses that have not been incurred or submitted in accordance with this policy. In each case the staff member should provide full details of why it was not possible to follow this policy.

Any questions about the reimbursement of expenses should be put to the staff member's Line Manager before they incur the relevant costs.

Travel expenses

The Company will reimburse the reasonable cost of necessary travel in connection with Company business. The most economic means of travel should be chosen if practicable/possible. The following are not treated as travel in connection with Company business:

- travel between the staff member's home and usual place of work;
- travel which is mainly for the staff member's own purposes; and
- travel which, while undertaken on the Company's behalf, is similar or equivalent to travel between the staff member's home and their usual place of work.

Trains. Staff will only be reimbursed for the cost of standard class travel unless expressly authorised in accordance with the current authorisation procedure to travel first class. A receipt should be obtained for submission with an expenses claim form.

Taxis. Staff should not take a taxi when there is public transport that would not greatly increase the journey time. However, when this is not the case, or the number of staff travelling together make it cost effective to do so, staff can travel by taxi. A receipt should be obtained for submission with an expenses claim form.

Car. Where it is cost effective for staff to use their car for business travel, and they have been authorised to do so by their Line Manager, they can claim a mileage allowance on proof of mileage in accordance with the current authorised mileage rates authorised by HM Revenue & Customs. Details of the current mileage rates can be obtained from the HR / Payroll Department. Staff can also claim for any necessary parking costs which need to be supported by a receipt or the display ticket.

Air travel. If a staff member is required to travel by plane in the course of their duties they should discuss travel arrangements with their Line Manager in advance. Where possible, arrangements will be made by the HR Department on the staff member's behalf but where this is not possible the staff member will be advised of the documentation that they will need to submit to reclaim expenses.

The Company will not reimburse any penalty fares or parking fines, or associated administrative costs that they may incur while travelling on Company business.

Accommodation and other overnight expenses

If a member of staff is required to stay away overnight in the course of their duties they should discuss accommodation arrangements with their Line Manager in advance. Arrangements can be made by the HR Department on the staff member's behalf, but where this is not possible the staff member will be advised of the documentation that they will need to submit to reclaim expenses.

When staff are required to stay away overnight in the course of their duties, to the extent that these are not included in the cost of accommodation, the Company will reimburse reasonable out-of-pocket expenses provided they are supported by receipts.

For the avoidance of any doubt, when the cost of attending an event (such as a conference) involving an overnight stay includes the cost of accommodation and/or meals, additional claims under this policy should not be made for those items.

Policy Issue Date	Director Signature
17th April 2025	