

Expenses Policy

The Company shall reimburse its employees for all expenses properly incurred whilst on Company business. However, it is the employees' responsibility to ensure that costs incurred are reasonable. The Company reserves the right not to pay back any expenses incurred that are not done so in accordance with the Company's Expenses Policy. Any attempt knowingly or falsely to claim expenses in breach of the Expenses Policy will result in disciplinary action.

- All expense claims must be for approved business use.
- All expense claims and credit card spend must be accompanied with a valid VAT receipt.
- Expense claims should be processed on the Pleo app, or using the standard expense form and passed to finance@ cc'ing your Line Manager.
- Authorised expenses are paid within a week of approval.
- All expenses must be claimed within 4 weeks of the date they occurred.

Travel Expenses

The Company will pay the reasonable costs of necessary travel on Company business. For this purpose, the following do not count as travel on Company business:

- Travel between home and permanent workplace.
- Other travel which is primarily for private purposes.
- Travel which is primarily for business purposes, but which is substantially the same as travel between home and the permanent workplace.

Mileage

Mileage should be put on the standard expense form and emailed to Abi cc'ing your Line Manager. The nature of the trip should be included in the description including postcode to and from, and the no of miles claimed. Mileage is paid at the HMRC rate published on <https://www.gov.uk/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances/travel-mileage-and-fuel-rates-and-allowances> <https://www.gov.uk/guidance/advisory-fuel-rates> as follows;

- 45p per mile for cars
- 24p per mile for motorbikes
- 9p per mile for electric cars

Subject to change as per HMRC advise.

Mileage can only be claimed for the difference between end location and your normal place of work. eg. if home to work is 10 miles and home to client 20 miles, you can only claim 10 miles.

Please see the Pleo Pocket guide for how to claim this on the app if you have a Pleo account. If not, you can use the company expense form.

Trains, Underground, Taxis and Buses

Claims may be made for the cost of standard train fares for any travel necessary whilst on the Company business. First class train fares will not be allowed at any time. All receipts must be provided and added to your expense claim indicating the reason for travel. If you don't have a receipt, for example, for Underground travel, please provide proof of payment such as a bank or credit card statement.

Accommodation

The Company will pay the reasonable costs where an employee is required to stay overnight in a hotel. The Company will cover the cost of the room and breakfast together with other meals that fall within the Subsistence guidelines below. (Please note that the Company will not cover the costs of items used from the mini bar in the room). Employees are expected to stay in a reasonable standard of hotel or similar accommodation.

Accommodation when working from the office is not usually provided without prior approval. Please check with your Department Head before booking.

Subsistence

Reasonable meal expenses for employees on business will be paid. Subsistence can be claimed in accordance with HMRC <http://www.hmrc.gov.uk/manuals/eimanual/EIM05231.htm> when working away from the office for longer than 5 hours as follows;

- Breakfast or lunch to the total value of £5.
- £15 per evening meal.

It should be noted that:

- The purchase of alcohol including hotel minibars will not be approved.
- The figures quoted above are not flat rate allowances, but limits on the amounts of actual expenditure that will be reimbursed against receipts.
- Please use common sense and vigilance when spending, e.g. no coffee 5 minutes after leaving the house.
- You need to be away from the office for over 5 hours in order to be reimbursed for subsistence.

Sub-Contractor Subsistence

If travelling with self-employed crew or installers, it should be agreed prior to travel that the Company will pay their subsistence onsite and therefore, no claim should be made on their invoices.

If an employee is not travelling with self-employed crew or installers, it should be agreed prior to work the rate they can charge on their invoices. See HMRC guidance above, however daily PDs can be increased depending on a reasonable charge and in line with the project budget.

Overseas Travel

When travelling overseas, a daily allowance of £30pp per day is claimable for subsistence. It is your Line Managers discretion whether to allow a higher budget for more expensive countries.

Whether using a work or personal phone abroad, you must download and use the Airlo app if the roaming isn't included in your normal allowance. <https://www.airalo.com/>

Mobile Phones

The Company provides some mobile telephones for employees to use during the course of their normal duties when working for the Company. Mobile phone calls must be for business use only.

Finance may do checks on unusually high mobile phone bills to query all "extraneous" costs.

For individuals with personal mobile phones that they use for business purposes a copy of the bill should be attached to the expense claim form with business calls highlighted.

Company Credit Cards

Certain employees are provided with a Company credit card for use within the credit limit specified by the Company. The card should be used to pay for properly incurred business expenses as detailed above. If purchases can be paid by BACs, this must be the preferred method over the credit card.

You are not authorised to withdraw cash using the card.

Please read the Credit Card and Fraud Policy for further guidance.