



EXPENSES POLICY

1. Who must comply with this Policy?

1.1 This policy applies to all persons working for us or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, volunteers, interns, agents, contractors, external consultants, third party representatives, sub-contractors and business partners, sponsors or any other persons associated with us, wherever located (collectively referred to as Workers in this policy).

2. Reimbursement of Expenses

2.1 The Company will reimburse expenses properly incurred in accordance with this policy. Any employee who breaches this policy may face disciplinary action. We reserve the right to terminate our contractual relationship with any other Workers if they breach this policy.

2.2 Expenses will only be reimbursed if they are:

- (a) agreed by the Company;
- (b) claimed using forms that are available from Accounts and submitted to an accounts person;
- (c) submitted within 21 days of being incurred;
- (d) supported by relevant documents (for example, VAT receipts, tickets and credit or debit card slips); and
- (e) where required, authorised in accordance with instructions in force at the time the expense was incurred.

2.3 Claims for authorised expenses submitted in accordance with this policy will be paid by cheque or BACS transfer. In the case of a claim of a value less than £100 being made by an employee, payment will be made by cash.

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

2.5 Any questions about reimbursement of expenses should be put to the Project Manager before a worker incurs the relevant costs.

3. Travel Expenses

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

- (a) in respect of an employee travel between the worker's home and usual place of work;
- (b) travel which is mainly for a worker's own purposes.

3.2 Trains – Workers 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 expense claim form.

3.3 Taxis – The Company does not expect a worker to take a taxi when there is public transport which would not greatly increase the journey time. However, when this is not the case, or the number of staff travelling together makes it cost effective to do so, a worker can travel by taxi. A receipt should be obtained for submission with an expense claim form.

3.4 Car – Where it is cost-effective for a worker to use their own car for business travel, should a Company pool car be unavailable, and the worker has been authorised to do so, the worker 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 Head of Accounts.

3.5 Air travel – If a worker is required to travel by plane in the course of their duties then the worker should discuss travel arrangements with [insert position] in advance.

3.6 The Company will not reimburse any penalties, fares or parking fines that a worker may incur while travelling on company business, unless there are exceptional circumstances.

4. Accommodation and Overnight Expenses

4.1 If a worker is required to stay away overnight in the course of their duties, the worker should discuss accommodation arrangements with the Project Manager in advance. Where possible, arrangements will be made on the worker's behalf but where this is not possible, the worker will be advised of the documentation that will be needed to be submitted in order to reclaim expenses.

4.2 When a worker is 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 the worker's reasonable out of pocket expenses provided that they are supported by receipts.

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

5. Entertaining Clients

5.1 A worker may entertain clients only where such proposals have been agreed in advance with the Company and in accordance with its Staff Ethics and Conduct Policy.

5.2 A proposal to entertain clients should be made in writing and should include the following details:

(a) what form of entertainment is proposed (for example, a meal at an identified restaurant);

(b) who will be attending both from the Company and from the client;

(c) how it is considered that the Company's interest will be furthered by such a proposal;

(d) and the cost it is anticipated will be incurred.

5.3 A Director will discuss a worker's proposal and, subject to authorisation, where possible, arrangements will be made by Accounts on the worker's behalf. Where this is not possible, the worker will be advised the documentation that will be needed to be submitted in order to reclaim expenses.

