

month payroll run. For confirmation of exact payment dates, send enquiries to the Accounts team.

6. Travel

- Business Travel: Reimbursable when necessary for duties away from the normal place of work. Travel between home and office is not reimbursable, unless the employee is contractually home-based.
- Mileage: For employees not in receipt of a car allowance, HMRC's Approved Mileage Allowance Payments (AMAPs) apply:
 - Cars/vans: 45p (first 10,000 miles), 25p thereafter
 - Motorcycles: 24p
 - Bicycles: 20p
- Public Transport: Standard class expected. First class permitted only if demonstrably cost-effective (e.g. cheaper advance fare) and pre-approved.
- Flights: Economy class expected unless overnight travel or exceptional business need is pre-approved by a Managing Director.
- Parking, Congestion Charges, Tolls: Reimbursable with receipts. Fines and penalties are never reimbursable.
- Taxis: Only when strictly necessary and cost-effective. Receipts required.

7. Accommodation and Subsistence

- Booking Requirement: All accommodation and travel-related bookings must be made through the Company's approved business booking system or designated travel provider. Employees must not book directly with hotels, booking sites, or other providers unless expressly authorised.
- Emergency Bookings: In genuine emergencies where accommodation cannot reasonably be arranged through the business, employees may book directly. In such cases:
 - Hotel cost limits apply: up to £100 per night (£150 within the M25), VAT inclusive but excluding breakfast.
 - Receipts must be provided in all cases.
 - Higher costs must be explained and may be reimbursed only at the discretion of a Business Unit Director.

Subsistence:

- Up to £30 per day for meals and non-alcoholic beverages may be claimed where an employee is required to travel on approved business and stay away overnight. Claims must be supported by itemised receipts and approved in line with this policy.
- Incidental overnight expenses up to £5 per night in the UK and £10 per night overseas may be claimed for qualifying business travel where actually incurred. Claims must be supported by itemised receipts.
- Where an employee stays privately rather than in paid accommodation for approved business travel, a taxable allowance of £35 per night may be claimed and will be processed through payroll.

8. Overseas Travel

- Same principles as UK travel. Higher accommodation/subsistence may be approved if reasonable and evidenced.



11. Relocation

- The Company may cover relocation costs where employees are asked to move for business reasons.
- HMRC's tax-free relocation allowance (£8,000) applies.
- Repayment terms apply if an employee leaves voluntarily within 12 months (100% within 6 months; 50% within 12 months).
- Temporary relocation costs (e.g. accommodation, travel home allowance) may be provided where necessary, subject to tax rules.

12. Governance and Compliance

- Line Managers must ensure employees are aware of this policy.
- Business Unit Directors must authorise exceptional expenses.
- Finance reviews all claims for compliance before reimbursement.
- Audit: The Company reserves the right to audit claims and require supporting evidence.

13. Legal Safeguards

- This policy complies with the Employment Rights Act 1996, Income Tax (Earnings and Pensions) Act 2003, HMRC PAYE Regulations, Equality Act 2010, UK GDPR (Data Protection Act 2018 and Data Use & Access Act 2025), and the Bribery Act 2010.
- Nothing in this policy prevents employees from raising protected disclosures under the Public Interest Disclosure Act 1998.
- Any disputes will be handled in line with the Company's Grievance Procedure.

14. Non-Compliance

Failure to comply with this policy may result in disciplinary action, up to and including dismissal. Fraudulent claims may also result in civil recovery of funds and/or criminal prosecution.



Kevin McNair
Chief Finance Officer

Review: Annually
Date: 01/04/2026
Next Review: 01/04/2026



Martina Oyite
Group HR Director

Review: Annually
Date: 01/04/2026
Next Review: 01/04/2026

