Expenses Policy

Document Reference:	HTC-POL-FIN-001
Policy Owner:	Head of Finance & HR
Approved By:	Group Chief Executive Officer
Version:	2.0
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Review Date:	January 2027

Version Control

Version	Date	Author	Changes
1.0	02/07/2024	Patsy Crocker	Initial policy creation
1.1	26/08/2025	Patsy Crocker	Updated to JotForm, authorisation to Head of Finance & HR
2.0	Jan 2026	Sophie Gilmore	Major revision: clarified scope and categories, enhanced approval process, detailed subsistence rates, added company credit cards, strengthened fraud prevention

1. Purpose

This policy provides guidelines for employees incurring travel, subsistence, and other business expenses while undertaking duties on behalf of Hybrid Training Centre (HTC). The policy ensures:

- Fair and timely reimbursement of legitimate business expenses
- Effective cost control and value for money
- Prevention of fraud and misuse
- Compliance with HMRC requirements
- Clear and consistent procedures for all staff

2. Scope

This policy applies to all HTC employees, including permanent, temporary, and casual staff. It covers expenses incurred in the course of HTC business, including:

- Travel expenses (mileage, public transport, taxis, parking)
- Subsistence (meals and refreshments)
- Accommodation
- Other approved business expenses

This policy does not cover normal commuting costs between home and the employee's normal place of work.

3. Principles

All expense claims must be:

- Incurred wholly, exclusively, and necessarily in the course of HTC business
- Reasonable and represent value for money
- Pre-approved by the employee's line manager (where required)
- Supported by valid receipts or other evidence
- Submitted within the required timeframes

Employees must not profit from expense claims. HTC will only reimburse actual costs incurred, subject to the limits in this policy.

IMPORTANT: Prior approval required

Employees must obtain approval from their line manager BEFORE incurring any expenses, including travel, accommodation, and parking. This ensures the most cost-effective options are identified.

4. Travel Expenses

4.1 Business Mileage Rates

The following HMRC-approved mileage rates apply to business travel using personal vehicles:

Vehicle Type	First 10,000 miles	Over 10,000 miles	Notes
Car	45p per mile	25p per mile	Per tax year
Motorcycle	24p per mile	24p per mile	Flat rate
Bicycle	20p per mile	20p per mile	Flat rate

Mileage claims must include: date of travel, start and end locations, purpose of journey, and total miles. Claims should exclude normal commuting mileage.

4.2 Choice of Travel Method

Line managers will determine the most appropriate and cost-effective travel method, which may include:

- Public transport (standard class only for rail travel)
- Pool car (where available)
- Hire car (for longer journeys where more economical)
- Personal vehicle (mileage rates above)
- Car sharing (encouraged where practical)

Where an employee chooses an alternative travel method without prior approval, reimbursement will be limited to the cost of the approved method.

4.3 Public Transport

- Rail travel must be standard class
- Book in advance where possible to obtain cheaper fares
- Oyster cards, contactless, or equivalent should be used in London
- Receipts required for all claims

4.4 Taxis

Taxis should only be used where:

- Public transport is not available or practical
- Late-night travel where personal safety is a concern
- Carrying heavy equipment or materials
- Prior approval has been obtained

4.5 Parking

- Use the most economical parking option available
- Receipts required for all parking claims
- Parking fines are not reimbursable

5. Subsistence

Subsistence allowances cover meals and refreshments when working away from the normal place of work.

5.1 Subsistence Rates

Meal	Maximum Allowance
Breakfast (overnight stay or very early start)	£10.00
Lunch (away from normal workplace all day)	£10.00
Evening meal (overnight stay or very late finish)	£15.00

Subsistence is only claimable when away from the normal place of work for the period concerned. Receipts are required for all claims. Alcohol is not reimbursable under any circumstances.

6. Accommodation

Overnight accommodation requires prior authorisation from the Head of Finance & HR.

- Bookings must be made through the Head of Finance & HR
- Standard room rates apply; premium upgrades are not permitted
- HTC will pay accommodation costs directly where possible
- Non-reimbursable items: mini-bar, in-room movies, health club, newspapers, room service
- Laundry costs only claimable if away for more than one week

Where HTC pays accommodation directly, subsistence allowances (breakfast/dinner as above) may be paid in advance or claimed on return.

7. Non-Reimbursable Items

The following items will not be reimbursed:

- Normal commuting costs (home to usual workplace)
- Alcohol
- Personal items (toiletries, clothing, etc.)
- Traffic or parking fines
- Personal telephone calls
- Entertainment (unless specifically pre-approved for business purposes)

- Expenses without valid receipts (except where loss is reported and approved)

8. Claims Process

8.1 How to Claim

All expense claims must be submitted using the online JotForm expenses system:

- Complete the form with full details of each expense
- Attach photographs or scans of all receipts
- Ensure VAT receipts are obtained for mileage claims (petrol receipts)
- Submit the form for approval

8.2 Submission Deadline

Claims must be submitted by close of business each Friday. Reimbursement will normally be made the following Friday, subject to approval.

8.3 Time Limit for Claims

Claims must be submitted within three months of the expense being incurred. Late claims may not be reimbursed. Claims submitted via WhatsApp will not be accepted.

8.4 Approval

Claims are checked by the Finance team and approved by the Head of Finance & HR (or MD for the Head of Finance's own claims). Claims with errors or missing information will be returned for correction.

9. Company Credit Cards

Where company credit cards are issued:

- Cards must only be used for authorised business expenses
- Receipts must be retained and submitted for all transactions
- Personal use is strictly prohibited
- Cards must be returned immediately upon leaving HTC
- Lost or stolen cards must be reported immediately

10. Responsibilities

10.1 Employees

- Obtain prior approval before incurring expenses
- Ensure expenses are necessary and represent value for money
- Retain all receipts
- Submit accurate claims within timeframes
- Report any errors or overpayments

10.2 Line Managers

- Pre-authorise travel and expenses
- Ensure the most cost-effective options are used
- Check claims are reasonable and legitimate
- Report concerns to Finance

10.3 Finance Team

- Process claims accurately and promptly
- Verify claims against policy
- Maintain records for audit and HMRC purposes
- Report irregularities to senior management

11. Fraud Prevention

HTC takes expense fraud seriously. The following are examples of expenses fraud:

- Claiming personal expenses as business expenses
- Inflating expense claims
- Submitting fictitious claims
- Submitting duplicate claims
- Falsifying receipts

Any suspected fraud will be investigated. Proven fraud will result in disciplinary action, up to and including dismissal, and may be reported to the police.

12. Review

This policy is reviewed annually by the Head of Finance & HR, or sooner if required by changes to HMRC guidance or business needs. Mileage and subsistence rates will be reviewed annually.

13. Related Documents

- Anti-Bribery and Incentives Policy
- Finance Procedures Manual
- Disciplinary Policy
- Fraud Prevention Policy

Policy Approval

Signature: Date:

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Sophie Gilmore
Group Chief Executive Officer