

1. Introduction

Autocraft Solutions Group recognise that it may be challenging to set absolute limits for every eventuality, and every occasion or circumstance. However, it is Management's responsibility to ensure that business costs are controlled, and that expenses cannot be deemed to be inappropriate and/or extravagant.

The Company will reimburse genuine, approved, and reasonable expenditure incurred in undertaking company duties. The guidelines will enable controlled reimbursement to take place and indicate the evidence and authorisation required.

Where an employee is in receipt of a Company credit card, the Company credit card should be used for expenses purposes; the employee should not use their own credit card.

Expenditure made inappropriately and/or without the appropriate authorisation will not be reimbursed.

This policy is non-contractual and may be reviewed at any time without notice; any changes will be communicated as appropriate.

2. Scope

This policy applies to all employees of Autocraft Solutions Group.

3. Aims

This document provides the guidelines and establishes procedures for employees incurring domestic travel, entertainment, and related expenses whilst on Company business.

4. Supporting Evidence

An expense claim must be supported by original receipts, invoices, or similar proof of payment. Credit card items should be accompanied by an itemised receipt giving details of VAT numbers and amounts. Expenses claim forms are available on the intranet.

5. Company Credit Cards

Where an employee has a Company credit card, this **must** be used; personal credit cards should only be used in emergency situations.

Where Company credit cards are used to book accommodation and the employee does not have a Company credit card, the card of the employee's manager should be used. If the manager's card is not available, the card of another manager at the same level within in Company as the employee's manager may be used. If such a circumstance arises where neither is possible, the Group Finance Director will arrange payment.

6. Types of Expenditure

- **Overnight Accommodation**

In usual circumstances, overnight accommodation will only apply if the place of work/activity is farther away from the home address than the usual place of work and greater than a 3 hour commute each way or the working day is greater than 12 hours including travelling or the event finishes late that the employee cannot be home before 10pm.

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Overnight accommodation should be arranged prior to departure and authorised by your Manager. If this is not possible, then a commonsense attitude to expense will be expected when making bookings, and the approach detailed in section 5 should be adopted.

- **Subsistence Expenses**

In general, payments by an employer for an employee's accommodation and subsistence when staying away from home overnight on business are not taxed. Allowable expenses can include the cost of a meal, the cost of a reasonable level of refreshments (both alcoholic and non-alcoholic) with the meal and refreshments such as tea, coffee or soft drinks taken between meals.

When working and staying away from home on Company business and travelling/dining out in a group, the Company credit card of the most senior manager present is to be used for payment.

Guidelines for subsistence expenses whilst working away from home are:

- Beverages, incidental meals etc. up to a value of £10 per day.
- Evening meal with a receipt up to the value of £35. It is important where possible to obtain a receipt; management discretion may be made depending on circumstances.

- **Overnight Incidental Expenses**

When staying away from home overnight on business, it is recognised that employees will be likely to incur some expenses. Provided a commonsense attitude prevails then reasonable expenses will be reimbursed on return to work via the usual expenses claim process. Incidental expenses include things like newspapers, laundry, telephone calls.

Guidelines for incidental expenses whilst working away from home are (in accordance with HMRC guidelines):

- £5 per night for overnight stays anywhere within the UK

- **Business Entertainment**

Every claim for business entertainment must show the business purpose and name of Company of person entertained. (Please refer to the Company Anti-bribery & Corruption Policy available on the intranet).

Receipts must be provided. The Company will reimburse all reasonable business entertainment of customers outside the Company.

For any payment of entertainment or subsistence whilst on Company business, the Company credit card of the most senior manager present is to be used.

- **Mileage Expenses**

If you are using your own vehicle for business travel, it is your responsibility to have the appropriate insurance in place. Please make all the relevant checks/enquiries with your own Car Insurance provider and ensure that your own policy covers you for business travel.

Mileage rates will be paid in accordance with HMRC guidelines current at the time. Details of applicable rates can be found on the HMRC website: www.gov.uk/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances/travel-mileage-and-fuel-rates-and-allowances

7. Overseas, Air, Rail Travel & Business Expenses

Please refer to the Company policy for International Travel. (May 2024 - this is work in progress – in the meantime, anyone travelling internationally on business should refer to their Manager/Director)

8. Pay & Overtime Whilst Working Away from Home.

You will be paid for your normal shift, and anything worked over and above those eight hours will be paid at your normal overtime rate (if overtime is part of your contract). This would also be the case should you be required to work the weekend. For example:

- a. Should you work 9am to 6pm, your normal eight hours would be 9am to 5.30pm with half an hour for lunch – in this example you would receive half an hour’s overtime.

You will not be paid for time spent outside of your normal working hours/overtime arrangement. For example, you will not be paid for social time, dining out with colleagues etc.

9. Review and Monitoring

This policy will be regularly reviewed to ensure its effectiveness. Reviewing and updating of this policy may be done at any time without notice. Any changes will be communicated as appropriate.

10. Compliance

Any breach of this policy will be subject to investigation and may lead to disciplinary action being taken in accordance with our disciplinary procedure. Proven allegations may be subject to disciplinary sanction up to and including summary dismissal. As breaches of this policy may also constitute a criminal offence, disclosure will also be made to the relevant legal bodies as appropriate.

Document History

Rev	Section	Revision Detail	Author	Approver	Issue Date
1	All	First issue in IMS replaces Expenses/Travel Policy dated 31/8/2016	S.Alexander	J.Seaton	31.10.2018
2	All	Add rev to history and reviewed no changes needed to contents.	S. Alexander	D.Hodgson	29.03.2023
3	2	Clarification of Business Travel Insurance	S. Alexander	J. Seaton	11.05.2023
4	All	Revision & Update	T Pugh	J Seaton	22 May 2024