

White Rose Rugby Ltd
Employee Expenses Policy
1 January 2024

1. Purpose

- 1.1 This Policy provides guidelines and rules governing expenses incurred by employees of White Rose Rugby Ltd (“the Company”).
- 1.2 Employees will be properly reimbursed for legitimate business expenses incurred in the performance of their duties for the Company.
- 1.3 The Company shall reimburse any and all expenses which are detailed in, and approved in accordance with, this Policy.
- 1.4 The aims of this Policy are:
 - 1.4.1 to ensure that all expenses incurred by employees are reimbursed in a fair and timely manner;
 - 1.4.2 to ensure that the Company complies with its legal and tax obligations;
 - 1.4.3 to prevent corrupt practices both internally and externally including, but not limited to fraud and bribery; and
 - 1.4.4 to control costs and expenses within the Company.

2. Expenses

- 2.1 Employees may claim expenses for the following approved activities only:
 - 2.1.1 Travel;
 - 2.1.2 Accommodation;
 - 2.1.3 Subsistence;
 - 2.1.4 Entertainment and hospitality;
 - 2.1.5 Training;
 - 2.1.6 Membership of professional bodies;
 - 2.1.7 Business-related personal expenditure;
- 2.2 If you anticipate an expense that is not explicitly covered by this Policy or you are uncertain as to whether you would be eligible for reimbursement you should consult with a Director before making the payment and/or claiming the expense.
- 2.3 Entertainment and hospitality expenses and any other expenses incurred in relation to third parties who are external to the Company should be treated with care at all times in light of the requirements of the Bribery Act 2010. All employees and associated persons must ensure that they are familiar with, and comply with, the Company’s Anti-Bribery and Hospitality & Gifts Policies.

3. Rail Travel Expenses

- 3.1 Employees may only claim for standard rail fares.
- 3.2 Wherever possible, rail journeys should be booked well in advance.

4. **Taxis**

4.1 Employees may only claim expenses for a taxi fare when:

- 4.1.1 taking a taxi would result in a significantly shorter travel time than using public transport;
- 4.1.2 where several employees are travelling together; and/or
- 4.1.3 where there may be concerns about personal security and safety of employees e.g. after 10 pm.

5. **Air Travel Expenses**

- 5.1 Air travel within the UK shall be permitted only where the destination is not part of the UK mainland (e.g. Northern Ireland, Orkney Islands etc.), where air travel is cheaper than the equivalent permitted rail fare, or with the prior approval of a Director.
- 5.2 Where possible, flights should be booked well in advance to benefit from discounts.
- 5.3 Employees will usually only be permitted to travel in economy class. If employees are required to travel on a long haul flight, employees may be permitted to travel in business class in certain circumstances and with the prior approval of a Director.

6. **Car Travel Expenses**

- 6.1 It may be appropriate and cost-effective for employees to use their own car when travelling on business e.g. if travelling with several employees or if there is limited public transport.
- 6.2 The following mileage rates (or such other rate set down by HM Revenue and Customs) shall apply to all employees:
 - 6.2.1 Company car drivers = 25p / mile;
 - 6.2.2 Car allowance recipients = 25p / mile; and
 - 6.2.3 Private car drivers = 45p mile for business mileage up to 10,000 miles in each tax year and 25p / mile for mileage exceeding 10,000 in each tax year.
- 6.3 Employees may not claim for mileage incurred on journeys to or from their home and place of work. For employees with fuel cards, any such mileage shall be deemed to be private mileage.
- 6.4 Under no circumstances will the Company pay any fines arising out of any Road Traffic Act offences.
- 6.5 Company car drivers shall be responsible for arranging the servicing of their company cars. The Company shall reimburse employees for the costs of servicing company cars provided such costs are commensurate with average servicing costs within the authorised dealer network of the relevant vehicle manufacturer.
- 6.6 Car allowance drivers shall be responsible for arranging the servicing of their cars. The Company shall not reimburse employees for the costs of servicing their cars.

7. **Accommodation Expenses**

- 7.1 The Company shall reimburse employees for the reasonable costs of overnight accommodation.
- 7.2 Reasonable subsistence may be claimed for overnight stays. The following limits shall apply to claims for meals:
 - 7.2.1 Evening meal = up to £15;
 - 7.2.2 Breakfast = up to £10; and
 - 7.2.3 Lunch = up to £10.
- 7.3 Reasonable subsistence may be claimed for occasions where an employee is working away from their normal place of work but not on an overnight stay. The following criteria must be satisfied in order for such claims to be made:
 - 7.3.1 The employee must be at least 100 miles away from both their normal place of work and their home (and may not travel further from the location at which they are working in order to qualify to make a claim);
 - 7.3.2 The employee must be away from their normal place of work for at least 10 hours;
 - 7.3.3 For breakfast expense claims, the employee must have started their journey before 7:00;
 - 7.3.4 For evening meal expense claims, the employee must still be at the location at which they are working for work purposes after 19:30 (and at least 10 hours must have elapsed prior to that time).
- 7.4 For subsistence claims, The following limits shall apply to claims for meals:
 - 7.4.1 Evening meal = up to £15;
 - 7.4.2 Breakfast = up to £10; and
 - 7.4.3 Lunch = up to £10.]
- 7.5 All claims for the costs of subsistence must be supported with full receipts.
- 7.6 The Company shall reimburse employees for reasonable overnight incidental expenses which may include, but not be limited to, drinks, newspapers, laundry, and personal telephone calls. The following limits shall apply to claims for such expenses:
 - 7.6.1 For overnight stays within the UK = £5 / night; and
 - 7.6.2 For overnight stays outside the UK = £10 / night.

8. **Entertainment and Hospitality Expenses**

- 8.1 The Company shall reimburse entertainment and hospitality expenses provided such claims:
 - 8.1.1 are for reasonable entertainment and/or hospitality which is not excessive, is otherwise commensurate with the practices of other businesses in our sector, and is in compliance with the Company's Gifts & Hospitality Policy and its Anti-Bribery Policy;
 - 8.1.2 clearly state a valid business purpose for the entertainment and/or hospitality;
 - 8.1.3 detail the time, date, and location of the event and/or hospitality; and

- 8.1.4 provide the name, status and employer (whether the Company or another business) of all persons entertained.
- 8.2 Where the entertainment and/or hospitality is for the benefit of Company employees alone, the expense shall be classed as "Employee Entertainment". Where the entertainment and/or hospitality is for the benefit of third parties including, but not limited to, customers and suppliers, the expense shall be classed as "Hospitality Entertainment". Hospitality Entertainment shall also include the costs of accommodation and meals where such hospitality is provided to third parties including customers and suppliers of the Company. In cases where Hospitality Entertainment is provided but the number of Company employees present exceeds the number of third party persons present, the costs incurred by that excess shall be classed as "Employee Entertainment".
- 8.3 Where more than one employee is present it shall be the responsibility of the most senior employee present to pay any and all bills.
- 8.4 The Company shall be responsible for bearing the tax liability for all Staff Entertainment including in-house lunches and other reasonable Staff Entertainment (subject to the exception of the staff Christmas party which shall incur no tax liability up to an average of £150 per person. The Company shall bear the tax liability of any costs exceeding that level).

9. **Training Expenses**

- 9.1 The Company shall reimburse (or pay for in advance, as appropriate) the costs of any authorised training which is relevant to a given employee's job role.
- 9.2 The costs of travel and accommodation related to any such training shall be governed by the normal rules relating to business travel and accommodation set out in this Policy.
- 9.3 Any training costs incurred by the Company may be reimbursed upon the employee leaving the company with 12 months of completion of the training. This is at the discretion of the Company.

10. **Membership of Professional Bodies and Associations**

- 10.1 The Company shall cover the costs associated with employees' membership of professional bodies where such membership is required by law and/or is in the interests of the Company.
- 10.2 In the event that subscriptions paid for the membership of professional bodies are taxable, the Company will not bear the tax liability for the same.

11. **Personal Expenditure for Work Purposes**

- 11.1 Reasonable telephone calls made for business purposes using an employee's personal telephone shall be reimbursed by the Company on submission by the employee of the relevant telephone bill.
- 11.2 Reasonable personal expenditure on equipment for business purposes shall be reimbursed by the Company provided such expenditure receives the prior approval of a Director.

12. Claiming Expenses

- 12.1 Each employee is responsible for submitting correctly completed expense claims to a Director. For a claim to be valid, the employee must submit original receipts for all claimed expenses together with the appropriate completed expenses form.
- 12.2 Employees must keep copies of all relevant receipts and all completed expenses forms for at least 3 months and may be required to produce the same at any time during his/her employment with the Company.
- 12.3 Expenses claims must be submitted by the last day of the month. If this is not practical, written approval for any extension will be required from a Director.
- 12.4 If an employee is unsure whether any planned or incurred expense is eligible for reimbursement, he/she should consult a Director.
- 12.5 The Company may return an expenses form without payment if it is incorrectly completed or lacks supporting evidence.
- 12.6 The Company will pay claims for authorised expenses by BACS transfer into the same bank account into which the employee's salary is paid.

This policy has been approved & authorised by:

Name: Dave Duxbury

Position: Director

Date: 1 January 2024

Signature: 