Expenses Policy

Introduction

This policy sets out the terms under which the employees of Deploy Recruitment Group (including Deploy Limited and Deploy Projects Limited) may claim bona fide business-related expenses incurred in the course of their operational duties.

This policy has been produced by the Group Managing Director, who will oversee implementation alongside the finance department.

General Rules

1. Any attempt to falsify any expense claim will be considered gross misconduct, and appropriate action will be taken against the claimant. Where, with reasonable care, the authorising signatory should have recognised the fraudulent nature of the claim, and then action may also be considered in relation to this failure. "Falsification" includes the inability to pass on any discount obtained while incurring an expense.
2. All expense claims should be submitted on the approved claim form available via the Employment Hero HR platform. Claims not completed legibly or adequately; those including items outside the scope of the policy without specific approval; and those not properly authorised will not be paid and will be omitted. The responsibility for the claim will remain with the claimant until the claim form is completed correctly and authorised for payment.
3. Claimants must submit their own expense claim form. They cannot delegate this responsibility to someone else.
4. Expense claims must not be paid through petty cash.
5. Payments that are considered acceptable to be made via petty cash are postage, parking and refreshments.
6. Receipts should be provided in all instances unless specified otherwise. If a receipt has not been obtained, a suitable explanation for this should be included on the claim form.
7. The reimbursement of expense claims must be with the finance team by the 15th of the month, and authorised claims will be paid within 16 days of this date. Any received after this date will be paid in the following monthly run.
8. Payments will be made directly to the bank account unless there is a good reason why an alternative should be used.
9. Failure to obtain prior authorisation could give rise to the claim being refused.
10. The Finance Team may conduct random audits of expense claims. Any anomalies may result in an investigation.

Paul Smith, Managing Director
12TH January 2026

Legitimate Expenses Categories

Travel General

If parking and tolls are incurred, the least-cost alternative should be used and claimed. Speeding, traffic violations and parking infringement fines will not be reimbursed and must be paid directly by the individual.

The central London congestion charge may be claimed if vehicle travel in the designated area is unavoidable in the fulfilment of business purposes. Fines for non-payment of the congestion charge will not be reimbursed.

The company does not accept liability for damage caused to or loss of private vehicles or their contents whilst being used for business; nor does it accept liability for claims by passengers or third parties.

Parking at local train stations will not be reimbursed, nor will bus or taxi fare from home to the local train station, unless authorised in writing.

Use of privately owned vehicles for business purposes

Vehicle mileage will be paid at 40p per mile for use of privately owned vehicles for Business-to-Business travel only, or if public transport is unavailable, for the first 10,000 miles, and 25p per mile thereafter. The individual can claim back the additional allowance made by the HMRC on their year-end tax return. For electric vehicles, this will be paid at 8p per mile for company vehicles.

Standard mileage rate (SMR) is payable in the following circumstances where public transport is:

1. Not available.
2. More expensive.
3. Not suitable because of reasons of personal safety.
4. Not suitable because of the need to transport heavy items.
5. Not suitable because of physical incapacity.
6. Not suitable because of the time constraints that would be imposed by using it

The justification for claiming SMR should be recorded on the claim form.

1. The mileage claimed should be the actual mileage travelled, based on the shortest route, having regard for the efficiency of using that route and by using multimap or a similar website to calculate the route and mileage.
2. The vehicle used must have the appropriate insurance cover, which has a clause permitting use for business purposes.
3. The vehicle must comply with all the other requirements for use on public roads.
4. The claimant must hold a current, full driving license.

5. The claimant must, if making mileage claims, keep a complete, permanent record for each financial year.

Public Transport

Travel will usually be standard class. First class travel is permitted when no other reasonable alternative exists and must be authorised in writing by the Managing Director or Finance Director. All travel must be purchased as cost-effectively as possible; purchasing monthly tickets where possible (allowing for holidays) is advisable.

Travel to and from home to the usual place of work.

As a general rule, the company does not reimburse staff for any expenses related to travel to and from home and the usual place of work, except for contractual agreements made at the time of hire.

When a business journey starts from home (or ends at home), the amount claimable should not include any element equivalent to the journey to or from the usual place of work and home.

Subsistence

Employee subsistence rates	Upper limits
One meal (5 hours) ceiling	£5
Two-meal (10-hour) ceiling	£10
Three meals (12 hours) ceiling	£15
24-hour ceiling	£25

The period of absence is defined as the elapsed time from leaving home or regular operating base to return.

These expenses cannot be claimed if:

- a meal or beverage is not purchased
- the meal does not constitute additional expenditure
- the "staying with friends or relatives allowance" is claimed (in which case the 24-hour claim is not allowed)*
- meals have been taken at home
- meals are provided during a training course, conference or similar activity
- Meals are provided on the train or plane and included in the ticket cost.

Additionally, alcohol cannot form part of any claim.

When staff choose to stay with friends or family while on official business, they are entitled to claim a flat-rate allowance of £42 per night, which will be charged to the applicant.

Telephones/Mobile Internet Devices/Tablets

Where the Company has issued a mobile phone, it is for business use only and will at all times remain the property of the Company. Phone calls made in the course of regular business should always be made in the most cost-effective way that is reasonably available. Excessive use must be identified in the itemised monthly statement and justified if it exceeds the allotted minutes purchased for your tariff.

The company-provided mobile phone is not a taxable benefit. Claimants are required to pay for excessive personal calls or charges on their bills. The cost of calls on privately owned phones/mobiles made in the course of authorised regular business can be claimed by submitting an itemised bill marked to show the business calls, or by providing details of the call (date, time and duration) and the applicable tariff. Personal phone line rental is not claimable unless it is wholly and exclusively used for business.

The user(s) will be responsible for its safekeeping, proper use, condition and eventual return to the Company.

The user will also be responsible for any repair or replacement costs beyond fair wear and tear. If a replacement is required, the Company will organise this. If the phone is lost or stolen, this must be reported to the Office immediately (if during working hours).

The user is responsible for the mobile phone's security at all times, and it should never be left unattended. A PIN should be used on the mobile for both access security and to enable voicemail retrieval.

The Company reserves the right to claim reimbursement for the cost of the phone, or excess usage charges should the correct procedures not be followed, a user reports repeated loss or damage of their mobile, it is deemed that the user has not taken appropriate measures to safeguard the equipment, or reported the loss thereof (which will be investigated by the Company and judged at its absolute discretion).

Entertaining

Necessary costs of entertaining business contacts will be reimbursed on production of receipts. For this purpose, do not include other employees of the Group or any company associated with the Group. The following information must be shown on the claim form:

1. The name(s) of attendees, date and place.

2. The organisation which they represent, and
3. The purpose of the entertainment (for example, "negotiation of contract")

It should be noted that, where practicable, all entertainment expenditure must be authorised by appropriate management before it is incurred.

Costs that are incidental to business entertainment costs (for example, the cost of a taxi to a restaurant where a contact or customer is to be entertained) should be described as business entertainment on the expense claim (and not, for example, claimed under "Travel").

The Managing Director or Finance Director must authorise any cash advance claim; details of the advance and the persons being entertained must be supplied. The cash advance claim form should provide for it to be signed off after the event, accounting for the amount spent and returning any leftover funds or reimbursing any outstanding balance. The existing expense claim form could be used for the final claim, with a line inserted for "les cash advance received."

When cash entertaining does take place, in general, all receipts to back up expenditure must be provided as per the above guidelines, and any remaining money must be returned. Gratuities cannot be reclaimed unless they are included in the service charge on the receipt.

Company debit and credit cards

In addition to the comments above about cash advances, expenses incurred on company debit or credit cards must be appropriately accounted for. Employees and Directors will be provided with their monthly statements immediately upon receipt from the Credit Card Company, and they will be required to annotate the statements or complete a supporting expense claims form. It is also essential that the credit card statements are supported by receipts, not just credit card slips, preferably VAT receipts, so that VAT can be reclaimed where appropriate.

Each month, an electronic statement will be sent to you for coding. Credit card fraud is widespread, and there are many instances of fraudulent use of credit cards every year. Since your expenditure statement is likely to be the first opportunity you have to discover that your card has been used by someone else, and the consequences only get worse the longer you leave it, you must process your statement as soon as possible.

Finance monitors expenditure against credit limits for individuals and may query high credit limits relative to low expenditure levels. If there is no demonstrable business justification for maintaining a high credit limit, the limit will be reduced to more accurately meet your needs. If you no longer require a corporate credit card, the card will be cancelled.

Corporate credit cards are available solely for business use, and it is strictly forbidden to use them for personal expenses. The exception to this rule is incidental expenses incurred while travelling on business. For example, it would usually be acceptable for minor items of non-allowable personal expenditure incurred in a hotel to be charged to a hotel bill that was settled by a corporate credit card, or where cash exchanged on a corporate credit card to meet business expenses is used in part for minor personal expenditure, provided that the items concerned are subsequently reimbursed in full.

Finance monitors the use of corporate credit cards for personal expenditures. It may query the use of a corporate credit card for personal spending, even if it is reimbursed, or the business justification for expenditure that bears some of the characteristics of individual spending. Where Finance has reason to believe that a corporate credit card is being misused, or is at risk of misuse, the card may be cancelled, or the credit limit for the card may be reduced pending further investigation. In such instances, you and/or your line manager will be consulted before any action is taken.

The credit card must be returned to Finance when you leave, or beforehand if feasible. Before departure, you must complete the coding of all costs and make arrangements with your line manager for the coding of any expenses that have not yet appeared, hand over all unused currency and supporting invoices, receipts, etc., and reimburse any personal expenditure. Personal expenditure not reimbursed in contravention of these Guidelines will be treated as a taxable benefit and reported to HMRC on Form P11D.

Staff are issued corporate credit cards to enable them to perform their role efficiently. You must safeguard your card, use it only for legitimate purposes, and account for expenditure when the monthly statement is received on a timely basis: this will typically be within 10 working days, or on your return to the office after you are away. If you are out of the office for an extended period, you should make alternative arrangements with your line manager for accounting for your expenditure.

A condition of use is that you agree to comply with the rules of the card issuer, [Barclaycard], and the Expense Guidelines. You are required to sign an undertaking to this effect when their card is issued, and subsequently when accounting for expenditure.

Finance will monitor compliance with these Guidelines, and failure to comply may result in disciplinary action under our disciplinary procedures.

Due to the increased risks associated with cash, Finance monitors cash withdrawals made by individuals on corporate credit cards. It may query the business justification, for instance, when money is withdrawn frequently, in large amounts, or not accounted for properly or on a timely basis. Where Finance has reason to believe that a corporate credit card is being misused, or is at risk of misuse, the ability to withdraw cash using the card may be cancelled, or the card itself may be cancelled, or the credit limit for the card may be reduced pending further investigation. In such instances, you and/or your line manager will be consulted before any action is taken.

Staff Entertainment

Staff Entertainment other than annual Group functions will require prior authorisation by the Managing Director or Finance Director. This is a taxable benefit unless exempt (e.g. annual staff functions, or a work-related training event) and will be reported on form P11D.

Hotel

When you are travelling on business, you should obtain accommodation in a reasonable-quality hotel (The Group defines quality as up to 3* standard). However, if a reduced rate for 4* or above can be obtained and would be equivalent to a 3* price, or if there is no other accommodation available at 3*, then this would be acceptable. The Company will bear the cost of the room, the evening meal, and breakfast [and certain personal incidental expenses]. Where meals are not taken in the hotel, separate restaurant receipts should be obtained; alternatively, you may charge only the room cost to the hotel bill and claim all other meals and incidental expenses through the subsistence allowance under the rules.

Receipts

Credit card statements or vouchers are not sufficient to support business expenditure. Instead, original invoices or receipts should be attached for all spending where it is reasonable to expect one, i.e. almost everything except incidental expenses.

Obtaining proper VAT invoices can be a problem when making purchases online. If you are automatically sent a VAT invoice or receipt, make sure you print it and keep it. Some sites have a button or link you can follow to print an invoice; if not, you will need to ask for one.

Apart from providing details of the type of expenditure incurred, original invoices are also required to reclaim VAT in the UK and abroad. If no supporting documentation can be provided, brief details of the expense should be given (e.g. tips, etc.).

When booking hotels (or other overseas expenses), you should always use the Head Office address, not your private home address. This will increase the chances of recovering VAT incurred.

If you are likely to be claiming a mileage allowance when using a car for business purposes, when subsequently filling your car with petrol or diesel, please ask for a ‘VAT Receipt’ and keep it so that you can attach it to your Cash Expenses claim, as this will enable the Company to reclaim the VAT. Please note that we cannot reclaim VAT without a VAT receipt.

Lack of supporting documentation is a frequent cause of delays in processing claims, so please take extra care to ensure that all expenditure other than incidentals is supported by a VAT invoice or other receipt, or an explanation if no invoice or receipt is available. Where VAT can be reclaimed, a VAT receipt must be provided. Non-VAT receipts must still clearly show the supplier, date, and amount