



EXPENSES POLICY

Policy Owner	Director of Group Finance and Business Support
Document Author(s)	Group Business Support Manager
Approved By	GLT
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Next Review Date	APRIL 2026
Review Cycle	1 Year
Communication & Training Methods	Team Meetings Sharepoint MS Teams All Staff Channel As part of induction programme for staff
Is a mandatory read required?	NO
Does this policy require to go on the website?	YES
Who does this policy apply to eg GROUP or ENTITY NAME(S) NB if not all, check there is a separate policy in place	HARBOUR HOMES HARBOUR LETTINGS
The Policy has a direct link to the following Harbour policies and procedures If there are separate procedures which require to be attached to the policy in Doctract, please ensure these are reviewed at the same time and also provided.	Driving at Work Policy (HS-08)
This policy complies with the requirements of these legal and/or regulatory documents	HMRC Legislation
Equality & Diversity Impact (EI) Assessment Status	This document was EDI Assessed by the HR &OR Manager and the Group Business Support Manager using the organisation's set procedure in April 2025 and is considered to be free of anything which may lead to any unfair discrimination in its application. EI Assessment records are held by the Group

	Business Support team and can be accessed on request to the Group Business Support Manager
Data Protection Considerations	Our policies and procedures foster an approach of 'data protection by design and by default' In practice it means that our policies and procedures consider data protection issues, ie how to protect the data subject served by the policy or procedure; New systems, services, products and business practices involving personal data are designed and implemented to ensure personal data is protected by default; Data protection principles and safeguarding of individuals' rights are clear in the policy or procedure; And that if the policy or procedure aims to provide service to vulnerable groups (eg children) that the personal data is treated with extra protection.

1.	BACKGROUND/INTRODUCTION
1.1	This policy applies to employees of Harbour Homes and Harbour Lettings. It is a framework that covers how employees can claim and be reimbursed for reasonable and authorised expenses that are incurred while carrying out business for Harbour Homes and Harbour Lettings.
1.2	This policy meets current HMRC legislation surrounding Expenses and Benefits, as detailed on www.gov.uk .
2.	POLICY STATEMENT
2.1	It is the policy of Harbour Homes and Harbour Lettings that employees will be properly reimbursed for travel and expenses incurred while conducting business on behalf of Harbour Homes and Harbour Lettings.
2.2	The use of technology and the need to hold meetings in a “traditional” style should be carefully considered before planning any travel.
2.3	- Where possible, the most cost-effective form of transport should be used for the journey. - The health and safety risks associated with driving are acknowledged and employees should refer to the Driving at Work Policy (HS-08) - The environmental impact of a journey should be considered and decisions made accordingly. - No employee will be financially disadvantaged in the operation of this policy. Additional expenses for subsistence will be paid, providing the guidance in the key operational framework has been followed.
3.	RESPONSIBILITIES UNDER THE POLICY
3.1	The key roles and accountabilities of those involved in implementing the policy are summarised below: Harbour Homes Board Chair - Authorisation of expenses incurred by the Group Chief Executive Group Leadership Team (GLT) - Authorisation of exceptional expenses eg air travel Line Managers - Authorisation of expenses incurred by direct reports Staff - Incur most cost-effective reasonable expenses and submit expenses in line with Expenses – How to Claim procedure
4.	TRAVELLING FROM HOME TO WORK
	Employees are required to travel to their normal place of work at their own expense and in their own time.

5.	BUSINESS TRAVEL
5.1	Travelling by Public Transport
5.1.1	Employees should travel by public transport when it is the most cost-effective, practical and time efficient method of travel.
5.1.2	Only standard class fares for railway or other journeys by public transport will be refunded.
5.1.3	Taxis may be used and reimbursement claimed, only when it is cost-effective to do so or in cases of urgency approved by an appropriate manager.
5.1.4	In exceptional cases, travel by air may be authorised. Travel plans and costs of journey must be submitted to a member of GLT for authorisation before booking the journey.
5.2	Claiming Public Transport Costs
5.2.1	Expense claims with valid receipts should be submitted via Ayetrent.
5.3	Travelling by Private Car
5.3.1	Employees must receive authorisation from their Line Manager to make individual business journeys using personal vehicles. This will be given when Harbour cars are unavailable.
5.3.2	Vehicles used on Harbour Homes and Harbour Lettings business must be properly insured for business usage, hold a valid MOT (where applicable) and the driver must hold a valid driving licence.
5.3.3	Documentation details must be recorded on Ayetrent.
5.3.4	Harbour Homes and Harbour Lettings are not responsible for the insurance excess, accidental damage or vandalism while a car is being used for business purposes.
5.4	Claiming Mileage for Private Car Use
5.4.1	Where journeys are not cost-effective, practical or efficient by public transport or the Harbour cars are unavailable, Harbour Homes and Harbour Lettings will pay staff a mileage equivalent to the HRMC approved rate for business travel.
5.4.2	An additional allowance is paid for carrying passengers.
5.4.3	Expense claims should be submitted via Ayetrent.
6.	PARKING
6.1	Parking fees are redeemable on production of a ticket or receipt. Harbour Homes and Harbour Lettings will not pay any excess parking fines, speeding fines or any other fines imposed by law on drivers penalised while on Harbour Homes and Harbour Lettings business.

7.	SUBSISTENCE ALLOWANCES
7.1	Certain subsistence payments may be claimed when working away from the usual work location. These include meals, accommodation and overnight expenses.
7.2	Expense claims should be submitted via Ayetrent.
8.	OTHER EXPENSES
8.1	Professional Subscriptions
8.1.1	Harbour Homes and Harbour Lettings will reimburse employees the cost of professional subscription fees for an employee to one appropriate professional body per year.
8.1.2	Professional bodies applicable will be determined by GLT.
8.2	Learning and Development
8.2.1	Training courses and learning and development activities will be paid by Harbour Homes directly from the relevant training budget.
8.2.2	In exceptional cases, employees may be reimbursed for the cost of training courses, provided this was agreed with the relevant GLT member in advance.
8.3	Equipment for Home Working
8.3.1	Any expense incurred for equipment for home working must be authorised in advance by the relevant GLT member and for tax purposes must be wholly and exclusively used for the purpose of work.
8.4	Contribution Towards Glasses / Contact Lenses
8.4.1	Where an employee can demonstrate that glasses or contact lenses are necessary for them to be able to carry out their duties effectively, specifically for the use of display screen equipment, the Association will contribute up to £66.82 towards their purchase.
8.4.2	After an initial contribution is made for an employee's glasses or contact lenses purchase, further support to purchase glasses or contact lenses will only be available when a change to prescription is required.
8.5	Claims for the above expenses should be made via Ayetrent.
9.	TIMESCALE for CLAIMING EXPENSES
9.1	Employees who are leaving Harbour Homes or Harbour Lettings should insure they have claimed any outstanding expenses before their termination date.
9.2	In exceptional circumstances employees who no longer work for Harbour Homes or Harbour Lettings have 6 months from their termination date to submit expense claims.

LEVELS OF ALLOWANCES AND EXPENSES

Mileage allowances		
The following rates apply per mile	First 10,000 pa	Thereafter
Car users	45p	25p
Motorbike users	24p	24p
Pedal or electric bike users	20p	20p
Carrying additional passengers (per passenger)	5p	5p
Carrying heavy or bulky items	5p	5p
Overnight / meal expenses (on production of valid receipts)		
Breakfast	£5	
Lunch*	£10*	
Evening meal*	£15*	
Incidental overnight expenses *Claims for alcoholic drinks will not be reimbursed	£5	
DSE users		
Contribution towards spectacles / contact lenses for DSE users (made only when prescription changes)	Up to £66.82	