

## **Travel, Subsistence and Expenses Policy**

This document sets out The Promise Scotland's policy on the reimbursement of travel costs and subsistence on The Promise Scotland official business for employees, Directors and Oversight board members.

This policy seeks to support The Promise Scotland's broader environmental objectives by encouraging more sustainable behaviours and discouraging carbon-intensive methods of working and travelling. It is understood that face-to-face meetings are essential for relationship building and development. However, it is also acknowledged that effective work can be achieved through a balance of face-to-face meetings and digital contact.

For efficiency, employees and Oversight Board members are requested to submit one claim per month covering the previous month. The Promise Scotland will not pay claims more than 2 months after the date the expenditure was incurred, or which lack appropriate receipts.

Payments are reimbursed by bank transfer following approval by the relevant Line Manager and after being reviewed by a member of the Finance team.

Any staff travel and subsistence expenses must be submitted to Breathe HR and must be authorised/approved by Line Managers.

For the avoidance of doubt, travel from an employee's home address to The Promise Scotland's premises in Edinburgh or Collabor8t in Glasgow depending on their 'contracted base' will not be classed as a business travel expense and employees will not be reimbursed for this. Where employees are travelling to a location out with Edinburgh from our premises or home address on behalf of the Promise Scotland, this will usually be classed as a travel expense. However, all expenses should be discussed and approved by Line Managers before incurring them.

## **Receipts**

To comply with HMRC requirements, expenses will only be reimbursed on production of receipts which support the claim.

The Promise Scotland recognises that it is not always possible to obtain a receipt. In the event of lost or missing receipts the employee/oversight board member should seek duplicate receipts or produce alternative proof of payment – such as a photo. If no proof of payment is available e.g., the underground or parking meter did not return the ticket the employee/oversight board member should note this on the claim.

VISA, Mastercard, debit or credit card till receipts are not an acceptable form for proof of purchase. The original itemised till receipt should be provided. A screenshot can be

provided from your online internet banking as a last resort as proof of expense but reimbursement for such claims will be made at the discretion of the Line Manager.

## **Travel General Principles**

All journeys away from an employee/oversight board member's home (other than to the employee's contractual office location) when carrying out necessary business will be regarded as business travel.

- Travel should be by the most efficient and environmentally effective means of transport consistent with the business objective of the trip and safety of the employee/oversight board member.
- Travellers are expected to consider whether the journey is essential or alternative options such as video or telephone conferencing would be more appropriate.

## **First Class Travel**

Occasionally first-class tickets are more economical overall as other services such as internet connection and food are included in the fare. Where this is the case, screen shots showing the comparable costs should be provided as evidence.

Train journeys may be first class to avoid more costly flights and overnight accommodation. Where this is the case, employees/oversight board members should book as far in advance as possible to obtain the best possible price.

However, generally, employees/oversight board members should not travel by first class or business class on any form of transport.

Travellers are welcome to upgrade from standard to higher classes at their own expense, but The Promise Scotland will only reimburse the cost of the standard fare.

If the employee/oversight board member has additional needs and this has been agreed with their Line Manager, first class travel may be permissible.

## **Air Travel**

Employees/Oversight Board members may occasionally need to book flights to attend meetings in-person where there is no other reasonable travel option. The Promise Scotland will re-imburse flights up to £200 maximum. Both employees and Oversight Board members should choose the most economical route.

If the only reasonable flight costs more than £200, employees should check with their line manager before booking, copying in [finance@thepromise.scot](mailto:finance@thepromise.scot) This will allow the finance team to suggest any additional options before line manager approval. The flight

should not be booked until email approval has been received both from the line manager and the finance team.

If the only reasonable flight costs more than £200, Oversight Board members should email the Executive Assistant and Governance Co-ordinator the flight details and await approval before booking.

Flights over £200 can be booked by the Finance Team using The Promise Scotland company card to avoid staff or Oversight Board members being out of pocket.

### **Use of Own Vehicle and Claiming Mileage**

Employees/oversight board members are entitled to claim mileage when using their own transport for travelling on The Promise Scotland business.

When undertaking a journey on The Promise Scotland business the driver is responsible for ensuring the vehicle is in a roadworthy condition, licensed, insured for business travel and has a valid MOT certificate if appropriate.

Mileage should reflect the actual mileage driven using the most direct route unless the route is unsafe due to the time of travel or weather conditions.

Rates payable per mile are in accordance with HMRC published guidelines:

- Cars & Vans - £0.45 per mile up to 10,000 miles, thereafter £0.25 per mile
- Motorcycles - £0.24 per mile
- Bikes - £0.20 per mile

As rates can change very frequently, for up to date figures please access the link [here](#).

The mileage rate covers the buying, running and maintenance of the vehicle such as fuel, oil servicing, repairs, insurance, car tax and MOT. It also covers the depreciation of the vehicle.

Full details of the journey, including date, reason for journey, starting points and destinations, should be shown in the appropriate section of the Expense Claim.

The cost of road and bridge tolls will be reimbursed if they form part of a business journey.

Parking costs incurred in the course of travelling away from home may also be claimed.

It should be agreed in advance with the Line Manager if parking costs are expected to exceed more than £15 in a day.

## **Taxis**

Employees/oversight board members may claim reimbursement of the cost of a taxi or private hire vehicle fares when it would not be reasonable to take a connecting journey via public transport. Electric Taxis should be requested if possible. Taxis may be used for journeys:

- Where no other suitable transport is readily available
- When heavy or bulky equipment is being transported
- Where the saving of time is of paramount importance
- Where an individual has restricted mobility or other disability
- Where public transport is unavailable (either early in the morning or late at night) or deemed inappropriate (e.g. late at night where an employee/oversight board member would otherwise feel unsafe).
- Where a taxi is being shared with either The Promise Scotland employees or other employees/oversight board member and the overall cost is less than each taking public transport.

Tips arising from a taxi journey will not be reimbursed.

## **Fines and Penalties**

Car parking fines, release fines, speeding and other motoring penalties are the responsibility of the individual and The Promise Scotland will not reimburse these costs.

## **Subsistence**

The Promise Scotland will reimburse the costs of meals taken during business journeys involving an overnight stay away from home where these meals have not been provided. Please see the following:

- Maximum total Breakfast [if not included] £12
- Lunch £15
- Evening Meal £25

For the avoidance of doubt, tips and alcoholic drinks will not be reimbursed.

## **Accommodation**

Standard of overnight accommodation:

- Employees/oversight board member should ensure that accommodation is safe and of a reasonable standard – normally at three-star rating.

- Rooms should be sole occupancy, have ensuite facilities, TV, tea and coffee making facilities and internet access. There should be adequate space and where it is necessary to work in the room facilities [light, desk, etc.] for doing this. The accommodation should have satisfactory personal security arrangements and adequate emergency procedures.
- The Promise Scotland encourages employees/oversight board members to book accommodation that is green certificated, where cost is not excessive in comparison to alternatives in the area.

Items of a personal nature such as alcoholic mini-bar drinks or video/movie hire will not be reimbursed by The Promise Scotland. Where these items are included on a bill the costs should be deducted by the employees/oversight board members prior to the submission of the claim for reimbursement.

If Internet access is not included in the room rate, employees/oversight board members may claim internet costs when staying in hotels provided it is incurred for The Promise Scotland business [e.g. working on a presentation/report for the following day's business meeting]. The reason for internet access should be detailed on the claim.

An employee/oversight board members travelling on The Promise Scotland business and choosing to stay overnight with friends, relatives or colleagues instead of in a hotel, will be reimbursed for the actual cost of an evening meal [for themselves only]. No other expenses should be claimed.

### **Rates Allowable**

Maximum \*£145 per night [including breakfast and VAT]

While a maximum of £145 per night is permitted an effort should be made to book the most cost-effective option.

\*If the night required falls within a particularly busy time, The Promise Scotland appreciate the cost of a 3-star hotel may be greater than £145 per night. If this is the case, Line Manager approval is required in advance.

Bookings for staff should be made at least two weeks in advance and be booked via The Premier Inn Portal while bookings for Oversight Board should be made by the Executive Assistant & Governance Co-ordinator.

### **Travel with Spouse/Partner/Family**

The Promise Scotland understand that some employees/oversight board members may have childcare needs that need to be considered when undertaking The Promise Scotland work. These needs should be discussed and signed off in advance of incurring costs.

Where employees/oversight board members are accompanied by a Spouse/Partner or other non-The Promise Scotland connected persons, the employees/oversight board members must only claim the appropriate share of each item of expenditure, consistent with that which would have been incurred if travelling unaccompanied. Any costs incurred on behalf of an employee/oversight board member's spouse or partner will not be reimbursed.

## **Hospitality**

The Promise Scotland can only provide hospitality to employees/oversight board members where there is a valid business reason.

Refreshments during a meeting – the provision of tea, coffee and biscuits/fruit can be reimbursed when the refreshments are bought for a business meeting. The Promise Scotland encourages employees/oversight board members to source food from social enterprises where possible.

Modest working lunches for training events and formal minuted meetings are permitted where the timing and duration of the meetings unavoidably prevents attendees from having their normal personal lunch break.

It is permissible to provide hospitality in the form of refreshments or working lunches for meetings with external partners, suppliers or customers. However it should be noted that alcohol should never be provided as part of a working lunch. Costs should be kept to a minimum and itemised receipts must be provided.

## **Communication Costs**

Employees / oversight board members who are required to make business calls using their home phone/ personal mobile may claim costs. In support of claims, itemised statements with the relevant calls highlighted must be attached.

The Promise Scotland will not pay for home internet or internet boosters.

## **Time Limit**

Claims should be submitted as soon as possible after the month in which they have been incurred. In any event, claims must be submitted within two months of the expense being incurred. This also enables verification to take place with greater ease.

Claims will usually be paid within two weeks from approval on BreatheHR.

Employees/oversight board members should also be mindful of The Promise Scotland's financial year ends on the 31 March. In order to adhere to approved accounting

principles, all expenses for that year must be reported in the year in which they were incurred to ensure that the expense is appropriately captured in the financial statements. A special reminder will be sent by Finance at the end of March each year to assist.

### **Ownership**

All items purchased with The Promise Scotland funds are and remain the property of The Promise Scotland. In the event that an employee/oversight board member leaves The Promise Scotland they must ensure that all such items remain with The Promise Scotland.

### **Freedom of Information**

The Promise Scotland is covered by the Freedom of Information (Scotland) Act and it may be required to disclose related expenditure information if asked.

### **Review**

This policy will be reviewed every two years and in line with any legislative changes by the Finance & Central Services Manager.

Reviewed in: August 2025

Next review: July 2027