

Contractor Travel & Expenses Guidance

Version 1.1

Updated By	Vanessa Gorham – Head of ISO Compliance and External Engagements
Changes in this Version	Updated to include section on use of Allowances, and updated milage to 45ppm
Approved By	Guy Millward - CFO
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Contractor Travel & Expenses Guidance

Introduction

This guidance has been written to provide guidelines to all **contractors** and is a reduced version of the Wilmington employee Travel & Expenses Policy.

This guidance is relevant wherever they are in the world. Specific local guidance will be required in some jurisdictions to provide supplementary information to cover local tax rules and practices.

All individuals are expected to adhere to these guidelines and behave with honesty and integrity. Individuals are responsible for any costs incurred that are outside of this policy. No payment will be made in respect of any inappropriate claims, and falsely-claiming may end in the termination of the agreement Wilmington holds with the contractor.

All contractors are expected to minimise any costs being passed on to Wilmington.

Audit

As a public company we have a policy of auditing all business expenses which are signed off by the Chief Financial Officer (CFO).

If in Doubt...

If you are ever in any doubt, we recommend that you seek prior approval from your business contact (who may need to check with the CFO before incurring additional costs). The CFO must approve of any exceptions to this policy.

Authorisation

All additional costs should be discussed with the business at the point of engagement, including how this will appear on invoices. Receipts will be required for all expenses, and should be submitted to the relevant business contact. This will be documented on contractor agreements and / or statement of work. Once this has been agreed, no additional costs will be authorised without approval from the CFO.

Allowances

In some cases, an agreement can be made between the Wilmington business and the contractor to agree an allowance that will be provided as part of the final fees paid to the contractor. This will be a fixed amount, based on the service being provided and likely additional costs, and will be agreed within the contract and/or statement of work. Once this has been agreed, no additional expenses will be paid outside of this, and the contractor will be expected to cover any additional costs. This allowance must take into account the limits as set out below and should consider minimising costs wherever possible. Receipts do not need to be provided where an allowance has been agreed, and therefore can only be used for contractors that are **not** subject to off payroll working legislation (**not** employed for Tax purposes)

Travel

Our Travel guidelines are designed to protect you, the company, and the environment. We want you to be safe and well when travelling on business.

The information below is predominantly for the UK & US, however the policy guidelines apply to all contractors. Further information for non-UK or US businesses will be published in due course. Please contact your business contact if unsure, ahead of making any commitments.

Virtual options should be used where possible to avoid unnecessary travel, cost and carbon emissions. These options will be discussed with you, by your business contact at the point of engagement and detailed within your signed agreement / statement of work.

If virtual options are not appropriate, please consider the most resource efficient alternatives including:

- Prioritising the use of public transport
- Taking trains rather than domestic flights
- Selecting a location that involves the least travel for the majority of attendees
- In the UK, consider the CO2 rating for both hotels and trains, where this information is available
- Carpool where possible to reduce the overall amount of travel
- Scheduling efficiently to reduce the number of journeys required to meet multiple teams or customers

Policy Guidelines

Description	Policy
Hotels, Overnight Accommodation and Subsistence - UK	<p>If the service provided to Wilmington requires an overnight stay, and it has been pre-agreed that Wilmington will incur this cost, a standard room can be booked. As a guide this would be a maximum of £120 per night (£180 for London – within M25)</p> <p>Subsistence expenses would need to be agreed in advance with Wilmington. As a guideline a maximum daily allowance of £50 would apply (£60 in London – inside M25) to cover all meals. Receipts will be required</p>
Trains and Tubes - UK	<p>UK Rail -</p> <ul style="list-style-type: none"> • Standard Class travel must be used unless first class is the cheapest ticketing option of all available tickets. <p>Significant savings can be made by specifying 'timed' outward and/or return journeys at the time of booking.</p> <p>Avoid purchasing 'open' or 'anytime' tickets unless completely necessary.</p>

Air Travel -

All Air Travel will need to be approved by the CFO and supported by a succinct business case, prior to any booking. This will be managed by your business contact and agreed at the time of engagement.

Decision criteria will be:

- Environmental – our default position is that we wish to avoid all flying to reduce our carbon emissions except in cases of revenue delivery
- Time taken vs alternative form of transport
- Financial cost vs alternative form of transport
- Frequency of journey in the business cycle
- 'Value' of trip i.e. time spent at destination vs time travelling
- Business case

Domestic (within country), European, US and other Short-Haul Air Travel

- All European and US domestic air travel should be by Economy class.
- A bag and seat may be booked if required, if not included in the airfare.
- Price must be the first criteria of choice. The choice of an airline must not be determined by air miles or equivalent schemes.
- Travellers should book discounted non-flexible tickets. The discount received is usually far higher than the risk of plans changing requiring you to purchase a new ticket.
- Flexible tickets may be booked with appropriate authorisation if necessary.

Long-Haul Air Travel

- All long-haul air travel should be undertaken in Economy class. Any exceptions to this (for example premium economy may be permitted on long haul flights (over 8 hours) or business class may be permitted if travelling on long haul flights overnight when you are required to work the next day) must be approved by the CFO, which will be managed by the business contact at point of engagement. Overnight flights are not encouraged, please book day/evening flights wherever possible.
- Price must be the first criteria of choice. The choice of an airline must not be determined by air miles or equivalent schemes.
- Travellers should book discounted non-flexible tickets. The discount received is usually far higher than the risk of plans changing requiring you to purchase a new ticket.
- Flexible tickets may be booked with appropriate authorisation if necessary.

First class travel will not be paid for by Wilmington.

Flights - Global

Eurostar - Global	<ul style="list-style-type: none"> • Eurostar travel is permitted. • Standard Class only is allowed.
Cars and Motorbikes – UK & Global	<p>Driver's responsibility (Global)</p> <ul style="list-style-type: none"> • It is your responsibility to ensure that you comply with the legal motor regulations, law and traffic signs. Wilmington accepts no liability for loss of, or damage to vehicles being used on company business. • Mileage can be claimed at 45p per mile
Off Limits - Global	<p>All other costs incurred by contractors will need to be authorised by the business before engaging any service with Wilmington. Any costs requested post provision of service, that were not agreed in advance, will be rejected and payment will not be made in respect of these claims.</p> <p>Any requests for costs to be covered outside of this policy, should be discussed with your business contact. This includes, but is not limited to taxis, car parking, petrol, car hire, tolls and congestion charges.</p> <p>The following items will not be paid for by Wilmington, under any circumstances:</p> <p>Movies, videos, and other TV channels etc. provided by the hotel at an additional cost, Gifts, Tips (other than mentioned in relation to dinner allowance), Room Service (over and above the meal allowance), Laundry and Dry-Cleaning (unless the trip is six calendar days and longer), Newspapers, Tobacco, Gym or Swimming Pool Charges, Traffic Fines or other Civil Penalties, Mini Bars, Clothes, Suitcases (damage to suitcases while on air travel should be claimed from the relevant airways), Non-Business Related Expenses, Medical Expenses.</p>