



EMPLOYEE HANDBOOK AND POLICIES

Updated:	01/02/2023
Review Date:	31/01/2024

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Dear FISCAL Employee,

This handbook is designed to clarify our general employment objectives, the policies of the company and details of your working arrangements.

Most importantly it highlights our values and how you can succeed during your time at FISCAL Technologies. It should be read in conjunction with your individual employment offer letter and employment contract.

This Handbook will be updated from time to time when policies and procedures change to meet the needs of the business and changing legislation. You will be notified of any such changes. However, if you have any queries or comments about the Handbook, please contact a member of the People and Culture Department, who will endeavour to resolve them.

Please take time to read the Handbook and if you need any clarification, in the first instance, please speak to your Line Manager. If they are unable to resolve your query, please contact a member of the People and Culture Department for further clarification.

I wish you every success during your employment with us.



David Griffiths
CEO

I confirm that I have read and understand the details, policies and implicit rules contained within the Staff Handbook.

Signed:

Date:

Name:

TERMS AND CONDITIONS

Personal Data

To comply with the latest data protection legislation, it is important that staff personal records are complete and accurate. As you join FISCAL Technologies you will need to supply:

- A signed copy of your Statement of Terms and Conditions of Employment. Please check that the date of commencement of employment is accurate
- Your National Insurance Number
- A copy of your driving licence or an acceptable form of ID, which can be used as proof of address.
- Income tax form P45 / HMRC Checklist
- Your bank details
- A completed Data Collection Sheet
- Any other documents requested in the letter of appointment
- Declaration of any Parental Leave taken during your last employment

FISCAL has a legal obligation to ensure all employees have a right to work in the UK. It is therefore a condition of your Terms and Conditions of Employment that you provide to us your original passport along with any visa's or work permits in order that we may verify your right to work in the UK.

If there are any changes to your personal information, it is your responsibility to notify the changes to the People & Culture Department. Potential changes are listed below:

- Address and telephone number, either permanent or temporary
- Marital status or change of name
- Next of kin
- Bank details for salary payments
- Any additional qualifications achieved since joining FISCAL if relevant to your work, including First Aid Certificates

All PII (Personally Identifiable Information) will be collected, stored, and processed in accordance with the General Data Protection Legislation 2018.

Contract of Employment

You have a Contract of Employment with FISCAL Technologies Limited detailing the terms and conditions of your employment. This handbook should be read in conjunction with your individual employment offer letter and employment contract.

Hours of Work

FISCAL's normal working week for full-time employees is 37.5 hours and the core hours of work, (unless your Statement of Terms and Conditions of Employment specifies differently) are 8.30 am until 5.00 pm, Monday to Friday, **or** 9.00am until 5.30pm, which includes an hour's break for lunch each day. If you work on a part-time basis your hours of work will be specified in your Statement of Terms and Conditions of Employment and will be within the Company's core hours. The Company reserves the right to alter these hours from time to time, and you may be required to work outside or in excess of these hours to meet the needs of the business.

Failure to adhere to your contractual hours of work and/or poor timekeeping may constitute a disciplinary offence.

Overtime and Additional Hours of Work

You may, from time to time, be reasonably requested to work different or additional hours to those contained within your Contract of Employment. Directors and Line Managers will try to plan work and manpower so that overtime is not a regular occurrence and, when it is needed, for you to be given reasonable notice.

However, we cannot guarantee pre-warning. Your contract allows for possible overtime at weekends or on Bank, Public or Statutory holidays as well as outside normal working hours and during weekdays. There is no entitlement to payment for any overtime. Occasionally a discretionary payment may be made for exceptional overtime, or alternatively time off agreed by arrangement with your Line Manager.

The Company's policy under the Working Time Regulations 1998 stipulates that your hours of work, including overtime and call out, may exceed 48 hours per week when averaged over 17 weeks. By signing your Statement of Terms and Conditions, you agree to work more than 48 hours per week, when averaged over 17 weeks, as and when required. You can cancel your agreement to work in excess of an average of 48 hours per week, over 17 weeks, at any time during your employment, by giving one week's notice of your intention in writing to your Manager / Team Leader

Termination of Employment

Your personal contract of employment will define minimum notice periods. Note that:

- Notice must be in writing whether given or received

- Irrespective of the notice period, FISCAL Technologies has an overriding right to summarily dismiss in situations of gross misconduct (see Disciplinary policy)
- FISCAL reserves the discretionary right to make payment in lieu of all or part of a notice period
- If you resign or have been given notice, you may be requested not to attend Company premises, but this does not affect rights to normal pay and benefits
- FISCAL will only agree to release someone earlier than their minimum notice period if there is no commercial disadvantage to FISCAL

Outstanding holiday which has been accrued but not taken on termination of employment will be calculated on a pro-rata basis and you will receive a payment in lieu of your final pay. Any such payment will be subject to deductions for tax and National Insurance. Where annual holiday taken exceeds the number of days that have been accrued at the date of termination, the Company will deduct the appropriate sum from your final salary.

If you leave the Company without giving the required period of notice, FISCAL reserves the right to withhold payment or to deduct from your salary a day's pay for each day of unauthorised absence.

Likewise, all loans and outstanding advances of any kind must be repaid in full to FISCAL Technologies before the final date of leaving. FISCAL Technologies reserves the right to deduct any outstanding owed amounts from your final salary payment.

All company property, including laptops, storage devices, and all copies of documents gained through working at FISCAL are to be returned to your Manager / People & Culture at an appropriate time prior to leaving the company.

All user accounts or security credentials known and used for any FISCAL networks, computers or software products on any platform, or accounts or security credentials for any 3rd party client or supplier software, computer or network will be revoked upon leaving the company. The use of any such account or security credential to gain access to any such software, computer or network will be seen as an illegal attempt to gain access to computer information and will be reported immediately to the appropriate authority.

All company or client information gained through working at FISCAL will remain confidential and the ownership and all rights to this information will be vested in FISCAL unless expressly permitted in writing by a FISCAL Director.

Retirement

FISCAL Technologies does not operate a mandatory retirement age and therefore you will not be compulsorily retired on reaching a certain age. However, you can choose to retire voluntarily at any time if you give the required period of notice to terminate your employment.

Conflict of Interest and other Employment

Your contract makes it clear that you must avoid situations that involve a conflict between your personal interests and those of FISCAL Technologies. Obvious examples are:

- **Making improper payments** - no payments or transfer of assets may be made unless it is duly authorised, properly accounted for and clearly identified in FISCAL's financial records and used for the purpose stated in the supporting documentation. You should not authorise any payment or the use of any funds for a bribe or similar payment which might be construed as an attempt to obtain favourable treatment. Refer to the FISCAL Technologies Anti Bribery Policy for further information
- **Accepting gifts or hospitality from suppliers or customers beyond incidental business courtesies** - you should not directly or indirectly seek or accept any payments, fees, services or gratuities from any person or company that does, or seeks to do business with FISCAL Technologies.
- **Engaging in a business venture which could be construed as a conflict of interest.**
- **Entering into any side agreements** - either written or verbal, linked to any customer contract, sales order or purchase order which alters the terms thereof or provides additional terms, conditions or commitments
- **Working for another commercial organisation** - whilst contracted to FISCAL Technologies.
- **Having any significant investment in another company** - that competes with, supplies to, or is a customer of FISCAL Technologies.

Sometimes such issues occur by accident. It is your responsibility to immediately disclose to a Director any situation that might be, or be, a conflict of interest. Note that conflicts can also occur where a close family member is involved with another organisation whose commercial interests are in some way connected to those of FISCAL Technologies. If in doubt, please discuss this with your Line Manager.

Confidentiality

During your duties you may become aware of confidential information relating to your own role or other activities of FISCAL, its associated companies and its customers, or where FISCAL is bound by an obligation of confidentiality to a third party.

You should not divulge or communicate to any person, other than those whose province it is to know, or upon written instructions from the Board of FISCAL, nor use for your own purposes, or for purposes other than FISCAL's, any of the trade secrets or other confidential information which you may have received or obtained whilst in the service of FISCAL.

This should extend to (but not be limited to) details and lists of customers, prices, prospects, processes, products, business practices, future and all other proprietary information. The restriction shall continue without time limit, but shall cease to apply to information which may come into the public domain (other than by your own default). If you are approached by a third party requesting confidential information about FISCAL, or you divulge confidential information by mistake, please notify a Director accordingly.

Patents, Copyrights and Trademarks - you should not knowingly infringe or violate any other person's patents, copyrights or trademarks; FISCAL will not hire any person to obtain a competitor's trade secrets or confidential information.

Financial Record Keeping - FISCAL's financial records must fully and fairly reflect all expenditures and receipts. No undisclosed or unrecorded funds should be established for any purpose. Attempts to create false or misleading records are forbidden and no false or misleading entries should be made in FISCAL's financial records for any reason.

Security

Visitors wishing to gain access will have to ring the buzzer. If you are expecting visitors, it is your responsibility to meet them at Reception, sign them in/out of the Visitors Book, and accompany them for the duration of their visit. Should you see someone within the building who is not an employee, nor accompanied by a staff member, you should establish their identity and their reason for being on the premises.

Security is the responsibility of all employees; please act sensibly to protect both company and personal property by:

- Ensuring your laptop and/or mobile phone is either locked away or taken home at the end of the day;
- Not divulging any information on our systems to external people.
- Maintaining your desks, filing cabinets and other office property under your control in good order;
- Not leaving any personal or sensitive information on your desk (or anywhere) where it can be accessed by others;
- Report anything that arouses suspicion;
- Ensuring your company vehicle is always secured;
- Storing out of view, any personal belongings and valuable items when away from your desk;
- Not removing any documents or other property belonging to FISCAL or its clients unless you have been given prior permission to do so, or unless the removal is in the ordinary use of your duties.

You are responsible for your own personal property brought onto FISCAL's premises and we regret that we are not able to take any liability for any lost or damaged belongings.

Right of Search

In the interests of security, we reserve the right of search. Searches of employees, their bags, other possessions and vehicles may take place from time to time. During any such search, you may, if you wish, be accompanied by a colleague. If you refuse to allow yourself or your possessions to be searched, this may lead to an investigation and potential disciplinary action.

Dress Code

It is not the intention of FISCAL to be too prescriptive about acceptable standards of dress but to give broad direction on a common principal of smartness and conventionality. Due to the layout of the Reading office, it is possible that all employees will come face-to-face with clients and the minimum acceptable standard is to be clean, neat and appropriately dressed.

The theme of "dress down Fridays" is casual but smart. This is not a mandatory policy, anyone may wear business dress on a Friday if they wish. If you have a meeting with a customer at a FISCAL Technologies office on a Friday, please let them know in advance of our dress code so that they have the option of not wearing business dress to our offices.

Code of Behaviour

One of FISCAL's core aims is to be a great place to work. This can be partly achieved through non-work-related activities including service to the community. To this end, we expect that, during their working hours and at business and social events which take place outside of normal working hours, all employees behave in a manner which respects the local community and does not bring FISCAL Technologies into disrepute.

Smoking

FISCAL has a No Smoking Policy that is effective within all its premises and applies to employees, contractors or visitors. This Policy extends to all Company vehicles. Smoking breaks are permitted within designated areas only. Smoking is not permitted immediately outside the entrances or open windows of any company building.

Individuals are required to agree, with their Line Managers, a reasonable time for smoking breaks during working hours. Any such breaks must not have a disruptive effect, and the overriding factor must always be in the best interests of FISCAL. Agreed times for smoking breaks should be regarded as being over and above an employees' contractual working hours.

REMUNERATION AND BENEFITS

Pay Arrangements

Your salary is paid monthly in arrears by bank transfer. Payment is made on the last working day of the month. Your payslip will be distributed via email. Please ensure that the People & Culture Department have your up-to-date bank details.

Salary

Your salary is reviewed annually. This process is carried out by your Line Manager within the parameters laid down by the Board. A decision about an individual's salary is based on their personal performance plus overall Company performance and is supported by data from the external market.

Income Tax Deductions

When you join FISCAL Technologies, you will be required to give Payroll your Tax Form P45 (provided to you by your previous employer). If you do not have one, you will be asked to fill in the HMRC starter checklist.

The Inland Revenue notifies FISCAL Technologies Payroll about any subsequent changes to your PAYE code - if you believe your coding is incorrect you should raise this with your Tax Office. If you ever think there has been a mistake with your salary, notify your Line Manager or a member of the People & Culture Department immediately.

In addition to salary, you may receive other benefits. Some, such as the Pension Scheme, are normally free of personal tax liability. Others, such as company cars and other 'benefits in kind' are taxable benefits and the employee is personally liable to pay this tax. FISCAL Technologies is legally obliged

to notify the Inland Revenue of any additional benefits received. The Inland Revenue will adjust your PAYE code accordingly. (see also Expenses Policy which is included in this handbook)

Travel and Expenses on Company Business

The Company will reimburse all reasonable and necessary travel, accommodation, and other expenses, including the entertainment of clients, legitimately incurred whilst you are engaged upon authorised Company business. The Company will set levels of expenditure which may only be varied at the discretion of the Company. The level of reimbursement allowed will be sufficient to provide a standard and quality that will adequately meet the needs of employees from the point of both comfort and acceptability for the effective conduct of Company business, please check if you have questions before making a purchase

Queries about allowable business-related expenses should be discussed with your Line Manager before travelling. *The full Expenses Policy is contained within the Policies Section of is this Handbook*

Pension Scheme

The Company operates a contributory Personal Pension Plan, and you will be automatically enrolled into the Royal London Pension scheme on completion of your 3-month probation. At this point Parallel (our pension brokers) will contact you directly with all the relevant information. Should you wish to opt out of the pension scheme, you must contact the pension provider within 30 days of them being enrolled.

There are minimum requirements set out by the Government for levels of contributions. These are set out below:

	Employer Contribution	Employee Contribution	Total Contribution
Government Guidelines	3%	5%	8% of Earnings Band
FISCAL's Policy	4%	4%	8% of base salary

Although these are the minimum amounts of contributions, an employee can also choose to increase their contributions at any point. This can be done directly with Royal London, but you should also inform payroll and People & Culture.

Death in Service

There is a group Death in Service scheme in place, and all employees are eligible upon completion of their probationary period. This is a non-contributory scheme, and all staff are covered for a lump sum death benefit of three times their basic salary. Please ensure your NOK details you provided during your onboarding are kept up to date for this purpose.

Length of Service Award

FISCAL Technologies want to encourage loyalty, reward experience and increase motivation of employees. We therefore have the following reward scheme in place:

- After completion of 5 years' service a one-off additional 2 days' vacation to be taken during the sixth year of service. In addition, you will receive a £125 gift voucher.
- After completion of 10 years' service a one-off additional 5 days' vacation to be taken during the eleventh year of service. In addition, you will receive a £250 gift voucher.

Please note that if you joined FISCAL Technologies on or before the first Monday of the month (or the following Tuesday where that Monday is a Bank Holiday) that month counts as a complete month of service for the purposes of calculating entitlement.

Wellbeing

To help support a healthy work life, FISCAL provides all employees with a annual WPA Healthcare Plan and a subscription to Perkbox. Both scheme are non-contributory and employees will automatically be enrolled following the completion of their probationary period

Please speak to a member of the People & Culture Team for more details.

Additional Annual Leave Purchase Scheme

The purpose of this scheme is to provide employees with additional flexibility in respect of planned time off work

This scheme provides the opportunity to "buy" up to **5** working days additional annual leave in each leave year, with the standard calculation for a day rate as the annual salary divided by 260 (average number of working days in year). The FTE salary will be used for all Part Time employees.

RECRUITMENT, TRAINING AND DEVELOPMENT

Recruitment

Recruiting and retaining the right people for FISCAL Technologies is key to achieving the overall aims and objectives of FISCAL. We adopt a strategic approach to recruitment and selection and work to all applicable UK Legislation. We endeavour to recruit the best and are keen for those who join FISCAL Technologies to have the opportunity to progress their careers.

Appointment

It is our aim that, where possible, current employees should be developed for promotion and, for this reason, vacancies will generally be advertised internally, on FISCAL website.

Employees are normally expected to have shown a contribution in their existing role before they can be considered for an alternative job within FISCAL.

Staff Introduction Scheme

FISCAL operates a Staff Introduction Scheme, where a bonus of £500 is payable to any member of staff that successfully introduces a new employee. This is applicable provided that the recruit is still employed by FISCAL three months after commencement, at which point the bonus becomes payable. This is taxable, and paid through payroll.

If you know of anyone you believe would be suitable for a current vacancy:

- Speak with the People & Culture Department and relevant hiring manager
- If there is interest in the candidate, you will be asked to supply a copy of their CV
- All applicants will be considered equally
- We will keep you informed of progress with the application

Performance Review and Development Action Plan

The effective management of performance is crucial to the achievement of company business objectives (OKR'S), it also ensures that your career reaches its full potential. Success and reward at FISCAL Technologies is achieved by those who exceed objectives and role model positive values.

Managers have a responsibility to communicate to their staff, what is expected of them, setting both Team and Individual OKR's within 15Five. They are also expected to hold regular 1 on 1's with staff and provide feedback and guidance concerning their performance and completion of their objectives.

HEALTH AND SAFETY, FIRE AND FIRST AID

Health and Safety

Our aim at FISCAL Technologies is to do everything reasonably practicable to make sure you have a safe and healthy working environment. We have a Health and Safety Policy displayed on the Health and Safety notice board. It is also included at the end of this section of the Handbook.

The following is a summary of the main points, please ensure that you have read the full policy. We value our Health and Safety management performance as much as other management function like Finance, HR and Quality. While at work all employees have a legal obligation to take every reasonable care for the health and safety of yourself and anyone else who might be affected by your actions. Employees also have a legal duty to cooperate on all matters relating to Health and Safety, follow instructions and report all potential hazards. If you see a Health and Safety problem, or potential problem, tell the Health and Safety representative (Sian Davies & Lesley Reeve), your Line Manager, or a Director.

First Aid



If an accident occurs, even if medical assistance is not required, you must contact a first-aider immediately. If you are personally involved in any accident or an incident that did, or could have caused injury, you MUST ensure that details are accurately recorded in the Accident Book. The book

is held by the People & Culture Department. FISCAL Technologies will investigate all accidents, and near misses, to understand the cause and prevent any recurrence.

Fire

Fire instructions are posted on the Health & Safety notice board and at various places around the building. You should study these carefully and make yourself familiar with the emergency exits. The notices will explain our evacuation procedures. The fire alarms are tested each Tuesday and periodically we have fire drills - your full co-operation is essential.

If you discover a fire:

-  Alert your Fire Wardens
-  Sound the alarm

You must be familiar with all fire exits in the premises in which you work. Your fire warden will evacuate the building but you must be aware of your safest point of exit and your assembly point. Should a fire occur or the alarm be sounded, you must leave the building immediately. Do not stop to collect personal belongings or attempt to re-enter the building.

Health & Safety Policy

It is imperative that we as a Company, and every individual employee, adopts a common approach to ensuring the Health and Safety of all who work for us, who visit our premises and those use our products and services.

This policy applies to all activities, including those that are performed on our customer's premises. It also extends to the driving of company vehicles.

Statement of Intent

The policy of FISCAL Technologies is to do all that is reasonably practicable to provide a safe and healthy workplace for our employees, and to ensure the health, safety and welfare of all employees and other people, (including but not limited to customers, visitors and suppliers), in so far as they encounter FISCAL Technologies, its employees or products. FISCAL Technologies and all employees so far as is reasonably practicable will:

- At all times act to ensure the health, safety and welfare of all persons at work.
- At all times act to ensure that people, other than those who work for us, are protected against risks to their health and safety arising out of any activities with which we as a Company or any employee is connected.
- Minimise the use of all dangerous or hazardous substances, and where their use is essential, to ensure that they are properly controlled, stored, used and disposed of
- Minimise the use of any materials that may lead to the emission into the atmosphere of noxious or offensive substances. If such materials must be used then their emissions will be properly controlled in accordance with all relevant legislation

- Ensure that all goods manufactured or sold carry adequate warning of any special hazards associated with their use
- Ensure that all products sold comply with all safety requirements



Signed: _____
CEO

Organisation for Health & Safety

Responsibility - Role

Each manager within FISCAL Technologies is responsible for ensuring that Health and Safety matters receive priority attention. Additionally, FISCAL Technologies has appointed a Health & Safety Officer whose details will be posted on the Health and Safety Notice board. The Health & Safety Officer will be responsible for seeing that this Policy is constantly being adhered to. They shall also be responsible to ensure that any changes to processes, procedures or other policies that are necessary to adhere to the Health & Safety Policy of FISCAL Technologies are implemented forthwith.

An accident book will be maintained and this must be completed for accidents which occur whilst on Company business even if it occurs outside our own company premises.

If you have concerns about any Health and Safety matter regarding yourself or others, you have a duty to bring this to the attention of your Line Manager or to the Health and Safety Officer.

FISCAL Technologies - Role

Wherever reasonably practicable to do so, FISCAL Technologies will:

- Provide and maintain a safe and healthy working environment
- Provide all necessary safety devices and protective clothing and equipment
- Provide information, instruction, training and supervision to ensure a safe system of work. Such information will be maintained in a Safety File under the control of the Health & Safety Officer
- Comply fully with all appropriate statutory requirements of the Health & Safety at Work Act 1974, the Management of Health & Safety at Work Regulations 1999 and all other relevant regulations developed in accordance with the Act.
- Appoint and train appropriate personnel to implement and maintain this policy
- Bring this policy to the attention of all employees including new employees

FISCAL Technologies Employees' Duties

Every employee has a legal duty to:

Take reasonable care for their health and safety and that of other persons who may be affected by their acts or omissions at work. This includes but is not limited to:

- working safely and efficiently
- using all protective clothing and equipment provided
- complying with all set safety procedures and instructions
- not tampering or interfering with any safety devices or protective equipment provided for a specific purpose
- complying with other companies' safety policies, where requested by the customer, whilst visiting or working on their premises

Co-operate with FISCAL in ensuring that requirements or duties imposed by any relevant statutory provisions are complied with

In addition, each of our employee has a duty to:

- Record all accidents or near misses immediately following their occurrence in the Accident Book. This includes all accidents or near misses incurred outside company premises if they occurred during work
- Bring to the attention of their Line Manager or the Health and Safety Officer, any matter which they believe may lead to a breach of this policy

Any flagrant breaches or disregard of this policy will be investigated and may lead to disciplinary action. Following a full investigation, any action deemed to be Gross Misconduct may result in summary dismissal.

Arrangements for Health & Safety

Risk Assessments

There are five steps that FISCAL Technologies managers need to take to ensure that a proper risk assessment is undertaken:

Step 1 - Identify any hazards

It is FISCAL Technologies' duty to look at what has the potential to cause harm to our employees. In addition to office based employees, we are required to protect the health, safety and welfare of employees who work from home. A significant amount of work carried out at home is going to be low-risk, office-type work. Of the work equipment used at home, FISCAL Technologies is only responsible for the equipment we supply.

Step 2 - Assess the risks and take appropriate action

If FISCAL Technologies identify a hazard that may be a risk to anyone's health or safety, we need to decide what steps need to be taken to eliminate, or reduce those risks as far as is reasonably possible. What action is required depends on whether the hazard is identified as being low or high risk. We can determine this by looking at what type of harm or injury might arise and the likelihood of it happening. For example, there is greater risk of an accident from loose trailing wires if the wires are in a walkway used by employees. We may be able to remove the hazard altogether or take steps to lower the risk to an acceptable level. For example, in the case of loose wires from work equipment, a wireless connection may be used, removing the wires completely, or the wires may be placed in trunking and taken out of the walkway.

Step 3 - Record the findings

FISCAL Technologies are required by law to record any significant findings from a risk assessment. We need to note down what steps need to be taken to mitigate or eliminate the risk and inform anyone affected by the changes.

Step 4 - Check the risks from time to time and take steps if needed

It is important for FISCAL Technologies to revisit the risk assessment process periodically, especially if there has been a change in working procedures. The assessment needs to consider any new hazards that may cause harm to the health or safety of people affected by the change in working conditions.

General Advice

Lifting Goods

Handling loads can cause serious injury, particularly to the back. The checklist below highlights some activities that may increase the risk:

- Handling loads that are heavy, bulky, difficult to grasp, or unstable
- Awkward lifting, reaching or stretching
- Pushing or pulling
- Repetitive handling that does not allow enough rest time between loads
- Twisting and stooping

When lifting is necessary, good techniques can help reduce the risks. These could involve:

- Keeping your feet, a shoulder's length apart, bending the knees and keeping the back as straight as possible lifting with the legs
- Keeping the load as close to the body as possible
- Keeping twisting of the torso to a minimum if turning to one side
- Lifting or carrying goods in small amounts
- Wrapping the load or using gloves if it has sharp edges
- Using a table or bench as a half-way resting point

Slips, Trips and Falls

Slips, trips and falls are one of the main causes of lost working time in office environments. It is essential that all walkways are kept clear and free of items and articles. The areas under desks should be kept clear of trip hazards, with bags and items of clothing properly stored. Cables and trailing electrical or data leads must be properly covered with cable mats or else run in areas where there is no traffic. Stationary items and boxes of paper must be properly stored where they will not present a trip hazard. All spillages must be cleaned up immediately, and other persons warned where floors remain wet or damp.

Working with Display Screens

The use of display screens is covered by the Health and Safety (Display Screen Equipment) Regulations 1992. When working with display screens it is important for employees to adjust their work station to a comfortable position and take breaks from working at the screen. This will help prevent undue tiredness and stress. Remembering to stretch and change position regularly, and to take lunch and other breaks away from the work station, can help to reduce tiredness and prevent pains in the hands, wrists, arms, neck, shoulders or back. Display screens (VDUs) need to be placed in a position where lighting will not cause reflections or glare on the screen.

It is also important to view the screen comfortably. Display screen users can request an eye examination and eye test from FISCAL Technologies.

FISCAL Technologies will provide all necessary information, training and support to users to enable them to understand and manage these risks. We will:

- Ensure that all DSE workstations comply with the minimum requirements specified in the Schedule to the Health and Safety (Display Screen Equipment) Regulations 1992;
- Ensure that adequate training is provided to all users to enable them to use display screens in a safe and healthy manner;
- Ensure that work activities are planned to avoid prolonged periods of display screen use

Eye Tests

FISCAL Technologies provides a WPA Health Care scheme that covers the cost of eye test, spectacles, and contact lenses up to the value of £300 per year. .

Electricity at Work

All portable appliances must be tested and inspected periodically. The frequency of the inspection will be determined by risk assessment. The assessment will consider the type of appliance, the environment it is used in, the duration and frequency of use, any foreseeable abuse, manufacturers data, repairs or modifications and any damaged or other circumstance where it would be appropriate to test. Portable appliances may be inspected in three ways.

User: Checks plug, socket, cable sheath, casing and switches for signs of damage or overheating every time before use. Also report any defects or hazards immediately.

Appointed Person: Carries out the checks above and looks inside plugs to check correct fuse rating, cord grip in place and secure connection of cables. The frequency of this check is derived from the risk involved.

Competent Person: Undertakes a full test and inspection, including all the checks above and electrical tests with a portable appliance tester and interpretation of the results to establish the condition of the equipment.

Staff are not allowed to bring to site personal items of electrical equipment - this includes such items as mains operated radios and fan heaters.

Only competent qualified persons may work on electrical equipment, should a fuse blow then the reason should be investigated before the fuse is replaced. It is essential that the correct fuse is used for the equipment in question.

Company Driver Responsibilities

Whether you are a regular or occasional company car user, or in receipt of a car allowance, you are required to show proof that you hold a valid driving licence. A copy of the licence will be held on file.

If you, receive a summons, endorsement or driving-related conviction, you are required to notify the People & Culture Department immediately, in writing.

Failure to do so will be considered Gross Misconduct under FISCAL Disciplinary Policy and may result in dismissal.

Similarly, using the vehicle whilst under the influence of illegal levels of alcohol or non- prescribed drugs banned under the Road Traffic Act is expressly forbidden and will be considered by FISCAL as Gross Misconduct and may result in summary dismissal.

It should be noted that alcohol and drugs can remain in the body for a period after they were taken, sometimes into the next day.

All drivers on company business are expected to drive safely, courteously and in compliance with all road traffic legislation and Highway Code requirement.

Use of Mobile Phones

The following guidelines apply to any form of mobile communication, whether company owned, hired or personal:

- Mobile Phones that are not hands-free should **not** be used by any driver to make or receive calls whilst the engine is switched on. They should either be kept switched off or linked to voicemail
- Mobile Phones with Hands-Free kit should only be used to take brief incoming messages, assuming light traffic conditions, low speed and no other distractions. Incoming callers should be advised that you are driving and unable to undertake a long call and will return the call as soon as it is safe and legal to do so. Hands free use of a mobile phone may still be illegal unless the driver remains in full control of the vehicle whilst taking the call.

Maximum Driving Time

Whether driving is an integral part of your job role within FISCAL or you only undertake occasional business mileage, it is your responsibility to plan and undertake each journey with care to maximise rest periods and minimise the risk of accidents due to excess travel. Predicting precise journey times is not easy although route-planning software is available to assist and, if you regularly experience problems with excess daily travel, please discuss this with your Line Manager. Take extra care and allow extra time for travel during periods of inclement weather, this should also be reflected in sympathetic work schedule arrangements.

Drivers Using Their Own Vehicles for Occasional Business Use

FISCAL Technologies may authorise an employee to use their own vehicle for occasional business use. It is essential that any driver on company business, however occasional, undertakes the journey in a vehicle which is safe, legally compliant, fit for the purpose and has sufficient insurance cover.

Drivers in Receipt of Car Allowance

At our discretion, essential business users may receive a Car Allowance that is appropriate to their grade, to purchase a vehicle for business use. Car allowances may also be awarded to senior managers who are occasional business users. The amount of allowance is dependent upon grade and is commensurate with the benchmark company car cost at that level. The allowance is paid monthly via Payroll and deemed a Benefit in Kind so will be taxed by HMRC.

No company car driver will be permitted to opt out if their vehicle is still within the lease period unless it can be reallocated immediately to another employee, or unless it has reached the maximum contract mileage. Promotion to a higher grade will not normally entitle an employee to opt out of the car scheme and take a car allowance, until the current vehicle lease expires; however, if you are already in receipt of a car allowance, the sum will be increased in accordance with your new grade.

Acceptability for Business Use

The car allowance is paid by FISCAL in order that an employee may carry out their duties. Therefore, employees taking the cash option are responsible for providing themselves with an acceptable car which is fit for business purposes as well as personal use. It should be reliable, roadworthy and available for business use always. "Acceptable" cars for essential business use must have:

- Average fuel consumption
- first aid kit fitted
- Hands free kit for mobile phone

You are responsible for meeting all costs of repair, servicing and maintenance, road licence and appropriate insurance including business use. FISCAL is under no obligation to provide a car or pay for public transport when your car is off the road, except in extraordinary circumstances such as an accident.

If you do not comply with these guidelines, FISCAL Technologies reserves the right to suspend the car allowance.

FLEXIBLE WORKING POLICY

Policy Statement

FISCAL is supportive of employees' needs to balance work and family life in ways which are compatible with business efficiency.

Employees considering changing their work pattern should speak to the People & Culture Department as early as possible (see below) to explore what opportunities are available. This policy aims to provide advice and guidance about how to request flexible working.

Summary of Employee and Employer Rights

Employees have the right:

- To apply to work flexibly

- To have their application considered in accordance with the statutory procedure
- To be accompanied during the meeting when the application is discussed
- Where an application is refused, to have a written explanation

FISCAL has the right:

- To reject an application when the desired working pattern cannot be accommodated within the needs of the business
- To seek the employee's agreement to extend timescales where it is appropriate

Eligibility

Every employee has the statutory right to request flexible working after 26 weeks employment service.

Scope of Flexible Working

There is scope to apply for a variety of different types of working patterns. Employees can request to vary the hours they work or vary the times when they are required to work. Requests may range from something as simple as a half-hour later start to facilitate the school run, to a more substantial variation to working hours to achieve a better fit with childcare requirements. Examples of flexible working include (but are not exhaustive):

- Annualised hours: working time organised on the number of hours to be worked over a year rather than a week. Pay will depend on the hours worked in each month.
- Compressed hours: working the total number of agreed hours over a shorter period, for example full time hours worked over four rather than five days. Pay would remain the same since the total number of hours in the pay period would not change.
- Flexitime: working an agreed number of hours but giving an employee the opportunity to work these outside of the normal working day (core hours). Salary will depend on the number of hours worked in each month.

Making an Application

Application Requirements

Employers are allowed up to 12 weeks to consider a request. Any employee wishing to make an application for flexible working should do so well in advance of when they wish the change to take effect; however, given the pace of change in our industry sector and the economy, FISCAL Technologies will not formally consider applications earlier than 12 weeks before the proposed start date.

Employees will be required to clearly state the working pattern they require and the reasons why they believe it can be successfully implemented. It will help us to consider your request if you provide as much information as possible about your desired working pattern and what you believe the impact will be on colleagues and the business. Therefore, all applications should be made using the Flexible Working Proposal Form at Appendix 1 and the Guidelines for Completion contained at Appendix 2.

Any request that is made and accepted will be a permanent change to the Contract of Employment, unless otherwise agreed. The employee has no automatic right to revert to the previous working pattern.

Considering the Application

The People & Culture Department will acknowledge receipt of the application and conduct a formal feasibility study, in conjunction with the employee's Line Manager/Head of Department. Areas of impact will be fully investigated, including consultation with other employees who could potentially be affected by the proposed work pattern. Should any further information be required, the employee will be notified as soon as possible and may be asked to resubmit the application.

Meeting

Within 28 days of receiving the application, a meeting will be held to discuss and consider the proposal. Attendees will include the employee, a fellow employee to accompany them (if desired), a member of the People & Culture Department, the employee's Line Manager and (in some cases) Head of Department. The meeting will be held at a mutually convenient date and location, usually at Head Office during usual working hours.

If it is difficult to arrange the meeting within 28 days of the application being made, FISCAL will seek the employee's agreement to extend the period. To maximise the value of this meeting, the following action should be taken:

- A draft agenda will be drawn up and circulated by the People & Culture Department prior to the meeting. Any suggested alterations or additions should be passed to the People & Culture Department as soon as possible
- The applicant should decide whether they wish to bring a fellow employee to the meeting and ensure that they are fully briefed
- The applicant should notify the name of the fellow employee to the People & Culture Department
- The applicant should read this policy and any other policies which might affect their proposed work pattern e.g. Remote Working Policy
- FISCAL will consult with any employees who may be directly or indirectly affected by the proposed work pattern

FISCAL will notify the employee of the decision, in writing, within 14 days of the date of the meeting. However, if more time is needed to reach a decision, FISCAL will ask the employee for an extension to the 14-day period.

Reaching A Decision

Where an application is accepted

Where an application is accepted, FISCAL will write to the employee confirming:

- A description of the agreed new working pattern
- A start date for the new working pattern
- Any amendments to salary, work base etc.
- Whether it is a permanent change to the employee's terms and conditions of employment or otherwise

- Where a trial period has been agreed, the length of the trial period, dates for review and any performance indicators or key criteria to be satisfied
- Any Health and Safety requirements that are applicable

Where an application is rejected

Where an application is rejected, FISCAL will write to the employee stating:

- The business grounds for refusing the application
- An explanation as to why the business grounds for refusal apply in these circumstances, including any key, relevant facts. The aim is to clearly explain why their application cannot be accepted.
- The employee's right to appeal

Business grounds for refusing a request include:

- Burden of additional costs
- Detrimental effect on ability to meet customer demand
- Inability to reorganise work among existing staff
- Inability to recruit additional staff
- Detrimental impact on quality
- Detrimental impact on performance
- Insufficiency of work during the periods the employee proposes to work
- Planned structural changes to the business

If a request is refused, you may not make another application for a further 12 months.

Appeals Procedure

The employee has the right to appeal against a decision to reject the application for flexible working. The appeal must be made in writing within 14 days of the employee receiving notice of the rejection. When appealing, the employee will have to set out the grounds for making the appeal and ensure that the appeal document is dated. FISCAL will then arrange an Appeal Meeting within 14 days of receipt of the appeal document. The employee can be accompanied (on the same basis as for the Application Meeting). The Appeal will normally be heard by a Senior Manager or Director of the employee.

Within 14 days of the Appeal Meeting, the Manager/Director will then inform the employee in writing of the outcome. If the appeal is upheld, the employee will be informed and will receive clarification of new hours etc. (as previously outlined). If the appeal is dismissed, the written response will state the grounds for the decision and provide an explanation as to why the grounds for refusal apply in the circumstances. Written notice of the appeal outcome will be FISCAL's final decision.

Exceptions to The Procedure

Extension of Time Limit

There are two circumstances where the time limits stated above can be extended; either through agreement between FISCAL and employee or through the absence of the Head of People & Culture/Line Manager due to holiday or sickness (when the application will be acknowledged on their return and the 28-day period will automatically commence on that date.)

When an Application is Withdrawn

An application will be treated as withdrawn when either the employee withdraws their application (in writing) no further application may be made for 12 months from the date of withdrawal; or the Employee fails to attend two meetings without reasonable cause; or the employee unreasonably refuses to provide the employer with required information.

Unresolved Applications

FISCAL will endeavour to satisfy all employees who make an application to work flexibly, either by accommodating their requests or by providing clear business reasons for being unable to do so. However, if an employee is still not satisfied, he/she should, in the first instance, through informal discussion with the Head of Talent or through FISCAL grievance procedure.

Half Days

Policy of Half Days is as follows:

Morning start:

Start 08.30- finish at 12.30

Start 09.00- finish at 13.00

Afternoon start:

Start 13.00 finish at 17.00

Start 13.30 finish at 17.30

FLEXIBLE WORKING POLICY - APPENDIX 1

APPLICATION FOR FLEXIBLE WORKING*

***please refer to Guidance Notes at Appendix 2 before completion**

NAME: _____

DEPARTMENT: _____

MANAGER'S NAME: _____

I wish to apply to work a flexible working pattern and I confirm that I meet all the eligibility criteria as follows:



I have worked continuously as an employee of FISCAL for the previous 26 weeks

I have not made a request to work flexibly during the past 12 months

1 Details of my current working pattern:

2 Details of my proposed working pattern (including days, hours, times to be worked and proposed location):

3 Date on which I wish to **start this working pattern**:

- 4 Impact of the new working pattern:
(ways in which this working pattern will affect my colleagues and FISCAL, including compatibility with the needs of the business)

Please use separate sheet if necessary

- 5 How my new working pattern could be accommodated:

- 6 Additional information which supports my application for flexible Working:

I understand that FISCAL will acknowledge receipt of the application in writing and will arrange a meeting to discuss this with me within 28 days of receipt. I understand that I may be accompanied by a colleague during this meeting.

SIGNED: _____

DATE: _____

FLEXIBLE WORKING POLICY – APPENDIX 2

POINTS TO CONSIDER WHEN COMPLETING THE APPLICATION FORM

The level of detail required for FISCAL to review an application to work flexibly will depend on the changes required. In all cases, it is in the employee's interest to be as detailed as possible. The proposed date for commencement should allow sufficient time for the application to be considered and implemented, which could take up to 14 weeks or longer if a problem arises.

General

The employee should provide an explanation, as far as they can see, of any effects the proposed change might have and how these could be dealt with. The Application Form provides the framework to do this, setting out the likely impact to the business, reasons why the employee believes their preferred working pattern is compatible with the needs of the business and how they believe an impact can be overcome. Employees are not expected to know every factor that might influence FISCAL's decision but should show they have considered all factors that they are aware of.

To help employees construct a case for flexible working and to assist FISCAL to consider it, the following should be considered:

- A new working pattern will normally be a permanent change with no statutory right to revert, so applicants should carefully consider their application
- If the proposed pattern of work results in fewer hours, salary will be reduced accordingly
- How colleagues would cope around the proposed work pattern changes
- How customers would be affected by the proposed changes
- The financial impact of the application, both in terms of revenue and overhead cost

If an employee fails to provide sufficient information, they will be informed of what else is required and asked to resubmit their application. FISCAL is not obliged to formally consider it until resubmission, and the 28 days will run from this time.

REMOTE WORKING POLICY FOR OFFICE BASED STAFF OCCASIONALLY WORKING FROM HOME

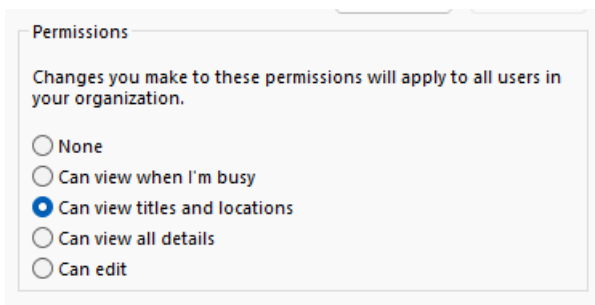
FISCAL Technologies has adopted a remote working strategy for those employees that would normally be contracted to work continually from the office, where the Company deems it appropriate. Some employees may be required to work from the office more frequently to ensure the needs of the business and our customers are met.

Remote Working (Occasional working from home) means employees can perform specific work obligations required under their contract of employment from home for part of the working week on a regular basis. Occasional working from home is neither a contractual nor a statutory right and is based on the needs of the business. Remote days should be planned in advance with the employees Line Manager / Team. When using the Reading Head office, employees will be expected to be in the office for the duration of the day. Travel should be in their own time.

Remote working is entirely at the discretion of FISCAL Technologies.

Expectation of employees who occasionally work from home

Whilst working at home, employees must be engaged on agreed FISCAL Technologies work and be contactable during normal hours of business operation. *All FISCAL employees are required to have an open to view calendar, including titles and locations. This makes appointment setting easier and more considered when requested. Please use the private setting on appointments if you do not want these visible to others or it contains any sensitive information that should not be shared. If your default is not set to display to all, please make sure that you chose this setting in Outlook Permissions:*



The screenshot shows the 'Permissions' dialog box in Outlook. It contains the following text and options:

Permissions

Changes you make to these permissions will apply to all users in your organization.

- ☐ None
- ☐ Can view when I'm busy
- ☒ Can view titles and locations
- ☐ Can view all details
- ☐ Can edit

Employees should have an appropriate area to work from. They must have internet and phone access and be logged on to the network including Teams and Communicator.

Working Hours

FISCAL's core working hours are 8:30am – 5:30pm. Therefore, unless the employees contract states otherwise they will be expected to be available for work between 8:30am – 5:00pm or 9:00am – 5:30pm (with one hour for Lunch). Half days should be taken as:

Morning start: Afternoon start:

Start 08.30- finish at 12.30 Start 13.00 finish at 17.00

Start 09.00- finish at 13.00 Start 13.30 finish at 17.30

Security

When working from home, our employees must be aware of the increased risk of a security breach and must ensure that all documentation is stored securely and that any laptop or PC is password protected and turned off when not in use. IT equipment provided to our employees to support working from home is for the exclusive use of that employee alone and they are not permitted to allow family members or friends to use IT equipment provided to them.

Our employees are also required to comply with FISCAL Technologies policies that cover the use of IT equipment and applications

Absence and sickness

If an employee is unable to work on the day which they had expected to work from home due to sickness, injury or otherwise, they must follow FISCAL Technologies' reporting procedure and "Sickness Absence Policy and Procedure". The employee is required to keep their Line Manager informed of the likely date of return to work, the reason for the absence, and progress, as if they were normally attending work.

Disciplinary Procedures

The "Disciplinary Policy and Procedures" apply equally to office-based and working from home arrangements. Any abuse of the working from home arrangements amounting to misconduct may be subject to disciplinary action.

Health and Safety

FISCAL Technologies' Policy on Health and Safety at Work" remains applicable to employees working at home. It is the responsibility of the employee to care for their own Health and Safety and make FISCAL Technologies aware of any issues that may have an impact on this.

Accidents to employees sustained while working at home must be reported in the same way as if office based.

Confidentiality

Whilst working from home employees will remain subject to all confidentiality clauses contained within their contract of employment. A disclosure of confidential information during employment may be considered by FISCAL Technologies as Gross Misconduct and grounds for termination of employment without notice.

Monitoring and review

The Line Manager will be responsible for monitoring our employee's performance whilst working occasionally from home.

ANNUAL LEAVE POLICY AND PROCEDURE

Holiday Entitlement

The holiday year runs from 1 January to 31 December and all full-time employees are entitled to 25 days paid leave in each complete holiday year. If you work part-time your annual leave entitlement will be calculated on a pro-rata basis. Employees who commence employment with the Company part way through a holiday year will receive a pro-rata entitlement for the remainder of that year. The Company reserves the right to operate an office shut-down at Christmas and, with the exception of some support personnel, you may be required to keep 3 days holiday from your entitlement to take between Christmas and New Year.

Bank Holidays

The Company recognises all public holidays in England and Wales and all full-time employees are therefore entitled to 8 official bank holidays per year. The current bank holidays are: Good Friday, Easter Monday, May Day, Spring Bank Holiday, August Bank Holiday, Christmas Day, Boxing Day, New Year's Day and any other day decreed as a national holiday by Parliament. If you are required to work on a public holiday you will receive a day's holiday in lieu, to be taken at a time convenient to the needs of the business.

Part-time employees will be entitled to bank and Company holidays on a pro-rata basis. Part-time employees should contact the People & Culture Team with any queries on their individual entitlement.

An additional holiday entitlement is given to reward long service within FISCAL Technologies.

Upon completion of 5 years' service an additional 2 days' holiday is given.

Upon completion of 10 years' service an additional 5 days is given

The holiday is a once only entitlement and must be taken in the 6th and 11th year of service.

Holiday Booking Procedure

Unused holiday of up to 5 days may be carried forward to a subsequent year but must be used by 31st March.

All holidays must be booked in advance and approved by your Line Manager, using People HR. Maximum notice must be given to enable FISCAL to plan cover in the event of absence. Normally a maximum of 10 working days can be taken at any one time. A period of leave more than 10 consecutive days may be granted in special circumstances at the discretion of your Line Manager, provided business commitments allow. Holidays must be booked and coordinated with those employees who carry out similar work and with the overriding commitments of FISCAL Technologies prior to obtaining the approval of your Line Manager. There are certain roles that we will be unable to allow certain people's holiday to coincide. These will be handled on a first come first served basis.

Please note that unauthorised absence is considered a serious matter and could be subject to investigation. This may result in unauthorised absence being considered as gross misconduct and could result in summary dismissal.

Holiday Pay on Termination

When you leave FISCAL Technologies, you are entitled to be paid for the balance of the holiday entitlement that you have accrued and not taken. Any paid holiday taken in excess of your entitlement will be deducted from your final settlement. FISCAL Technologies, at its discretion, may require you to take outstanding holiday during your period of notice.

Illness During Holiday Leave

Any period of sickness or injury that occurs whilst you are on holiday leave will continue to be counted as holiday unless the duration of illness/sickness is supported by a valid medical certificate from a hospital or General Practitioner.

AUTHORISED ABSENCE POLICY AND PROCEDURE

Under certain circumstances, and at its discretion, FISCAL Technologies may give authorised absence in addition to holiday leave.

Please note that paid leave or unpaid leave will be at the discretion of the appropriate Line Manager after consideration of business needs and our legal obligations.

Emergency Leave of Absence/Compassionate Leave

FISCAL Technologies will endeavour to support any employee in cases of bereavement, serious illness at home or other serious domestic issues, including responsibilities you might have for the caring of those who are dependent on you. Paid emergency/compassionate leave may be given at the absolute discretion of FISCAL and each case will be considered individually. Thereafter, if the problem continues or the same problem recurs within a year, we may agree further unpaid leave, or you may elect to use available paid holiday.

Jury Service

If you receive a summons for Jury Service, you should inform your Manager / Team Leader and submit a copy of the summons document. You will receive time off in accordance with the Juries Act 1974, which will be paid in full for up to a period of 10 days. Anything over this you must claim for loss of earnings from the Court. If you report for Jury Service but are not permitted to serve on that day for whatever reason, you are expected to attend work where reasonably practicable. FISCAL may ask you to delay your jury service if your absence will have a serious effect on the business or if you are in your probationary period.

Medical Appointments

Reasonable time off will be granted for you to attend medical appointments. FISCAL Technologies allows a maximum of 2 hours absence from work for medical appointments. The timings should be agreed, in advance, by your Line Manager. Any appointment lasting longer than 2 hours must be booked as a half or full day of annual leave. You are requested to arrange appointments early or late in the working day to minimise disruption.

Time Off for Dependents

Under the Employment Rights Act, employees have a right to take a reasonable amount of unpaid time off to deal with an emergency relating to a dependant. This is typically 1 or 2 days in which to put alternative arrangements in place.

Dependants are identified as:

- Partners including married, cohabitating and same sex partners
- Children including adopted and foster children
- Parents of the employee
- Any person who lives at the same house (other than as a lodger, tenant, boarder or employee)
- Any other person who would reasonably rely on the employee for assistance or arrangements for care in the event of illness or injury

The type of situations when Dependant Leave may be taken would be:

- To provide aid on an occasion when a dependant falls ill, gives birth, is injured or assaulted
- To plan for the provision of care for a dependant who is ill or injured
- In the event of the death of a dependant
- To deal with the unexpected disruption or termination of arrangements for care of a dependant
- To deal with an unexpected incident involving a child at school

Employees needing to take Dependant Leave should call their Line Manager personally, first thing in the morning, notifying them for the reason of absence and the expected duration.

SICKNESS AND ABSENCE POLICY

Any absence has a major impact on the business, particularly because it is normally unforeseen and therefore cannot be planned for in advance.

1. Notification

If you are unable to attend work, you must ensure that your Line Manager is notified within one hour of your normal start time – preferably by phone. Ideally you should aim to notify your Line Manager before your start time. You should also advise your anticipated date of return to work. If you are unable to give this, based on medical advice, you must call your Line Manager each day to keep them updated.

Your Manager will immediately record the absence within PeopleHR and can follow this [Video link](#) for assistance.

2. Unauthorised Absence

Should you fail to notify your Line Manager of your absence, the failure could result in your absence being classified as unauthorised. Unauthorised absence may result in no entitlement to sickness pay and an investigation into the reasons for your lack of contact. If no contact is made by you, your manager will attempt to contact you. If this is not successful, we will write to you requesting you

get in touch. Should there still be no contact, you will be invited to an investigative hearing. Failure to attend the hearing will mean that an outcome might be reached in your absence, potential outcomes are disciplinary action up to and including dismissal.

3. Classification of absence

3.1 Managers will establish as early as possible whether unfitness to attend work falls within the following categories:

- ✚ Absence caused by common viruses
- ✚ Physical illness absence requiring hospitalization or long-term treatment
- ✚ Disability related absence, including mental health problems
- ✚ Work related injury or illness
- ✚ Pregnancy related absence
- ✚ Gender reassignment under medical supervision
- ✚ Menopause related absence
- ✚ Caring for sick family and relatives
- ✚ Family and emotional problems
- ✚ Any pre-agreed periods of absence to receive medical treatment.

3.2 If an employee becomes sick while on annual leave, as long as established reporting procedures have been observed, the annual leave will be reinstated.

3.3 Where an Employee is on long term sick leave, they will continue to accrue annual leave and will be entitled to take holiday as long as it is reported as annual leave and the holiday is not of a sort that could be considered to hinder recovery.

3.4 Given the compressed timeframe for taking annual leave that can result from an extended period of sickness absence, a flexible approach will be taken to allowing the carry-over of more than the usual permitted level of annual leave to the following leave year.

4 Handling of long-term sickness

4.1 Long term sickness refers to any period of absence that has lasted or is anticipated to last 28 days or more.

4.2 The manager and Employee will agree the regularity of contact and preferred form of contact during absence. Home visits will only take place with the express consent of the employee.

4.3 Discussions between managers and employees will focus on:

- ✚ Any further health assessment other than that undergone for the doctor's fit note, which may be of assistance in recovery and return to work.
- ✚ Phased return to work, altered hours, amended duties or workplace adaptations or redeployment which may assist the Employee to return to work without bringing about a recurrence of the sickness experienced by the employee.

4.4 Where an employee is uncomfortable discussing their health issues with their line manager for any reason, an HR contact will be provided to enable the discussion to take place with an appropriate alternative figure.

4.5 During absence, an assessment will be made of cover arrangements to ensure that they do not place an undue burden on staff and consideration will be given to the temporary employment of additional staff.

4.6 At no point will an employee be placed under pressure to return before they are sufficiently well, and additional medical assessments will only be requested when they are reasonably likely to provide new information.

5. Return to work

5.1 An informal return to work discussion will take place following any period of absence. A more formal return to work meeting will take place following absence in excess of 14 days or persistent short-term absence (defined as three absences in a three-month period or seven in a 12-month period).

5.2 The depth with which issues are covered will vary according to whether an informal discussion or formal meeting applies, but the purpose of any return-to-work engagement by managers will be to:

- ✚ Welcome the Employee back
- ✚ Check that they are well enough to work
- ✚ Update Employees on any important news while they were off
- ✚ Identify any further information not already known that might impact on the employee's future attendance, including whether the employee may be disabled
- ✚ Discuss whether any further health assessments can assist the Employee in maintaining their health
- ✚ Discuss options, on a temporary or permanent basis, for phased return, altered hours, amended duties, workplace adaptations or redeployment which may assist the Employee to maintain their health.
- ✚ Offer staff an alternative HR contact if for any reason they are uncomfortable discussing their health issues with their line manager.

5.3 Where redeployment is agreed as an appropriate response to an employee's health condition or disability, managers will take the following steps:

- ✚ Arrange for HR to review and identify suitable possible vacancies as they arise
- ✚ Consider retraining and/or skills assessment where appropriate
- ✚ Where an Employee is assessed as meeting the essential criteria of the person specification for a vacancy at the same or lower grade, they will be slotted into that vacancy following a satisfactory trial period
- ✚ The trial period may be extended in exceptional cases, subject to agreement with the new manager for a further period of up to three months.

5.4 All employees must access the sick record on their return within PeopleHR and complete the electronic return to work form.

6 Maintenance and use of records

6.1 All absences must be added to People HR immediately once the manager has been notified

6.2 Communication between managers and employees regarding the cause of sickness absence will be treated as confidential. Although other staff will need to know that their colleague is off work due to sickness, they are not required to know the cause of the absence. The manager should ensure that only those persons who need to know should be given access to relevant information and they in turn should treat that information as confidential.

Information will not be disclosed by the manager to a third party without the consent of the Employee concerned, except where failure to do so would be contrary to the public interest, or a breach of health and safety or other legal obligations.

6.3 The employee's written consent will be obtained for a manager to see any medical report. An employee's right to see a copy of any report before it goes to a manager and comment on the content will be respected, as will an employee's right to request an alternative view from their GP or a specialist.

6.4 All records will be retained and processed in accordance with the General Data Protection Regulations classification of health records as special category personal data. Any failure to comply with the regulations in handling of staff medical records will be treated as a serious disciplinary matter.

6.5 Where an employee has chosen to discuss their sickness absence with an HR contact rather than their line manager, HR shall observe the same confidentiality specified above for managers.

7 Disciplinary and termination action

7.1 Properly reported sickness absence where the employee is ill will never, on any grounds, be subject to disciplinary procedures. Disciplinary procedures will only be applied where absence is unauthorised, or where there are reasonable grounds for believing that an employee's prior claim(s) of absence are not accurate. In such cases, FISCAL's standard disciplinary procedure will be followed.

7.2 Where an employee's level of sickness absence is believed to be of sufficient level to impact on their capability to do the job, the full capability procedure will be followed. Every effort will be made to assist an employee to achieve the health necessary for a reasonable level of attendance, including exploring all options for redeployment and other workplace adjustments. Only in the event of all such avenues being exhausted would termination of employment be considered. In such an event, the terms of ill health retirement will be made available if requested by the employee.

7.3 The capability procedure will be subject to adaptation for any disabled Employee.

7.4 An employee will have the right to appeal when notified of a decision to terminate by placing a written statement of appeal with FISCAL's HR Manager.

7.5 Where an employee has a terminal illness, employment will not be terminated under any circumstances unless it is agreed that the most financially advantageous arrangement for the Employee would be termination of employment with a lump sum payment rather than ill health retirement.

8 Pay during sickness absence

8.1 During an employment probationary and notice period, only statutory sick pay be provided from day 4 of the absence if the employee is absent from work due to sickness. Self-Certification and a Medical Fit note must be provided.

8.2 Statutory Sick Pay and FISCAL's Occupational Scheme entitlement:

	Min Sick Pay allowance	Additional Occupational Scheme
From day 1 to probationary period completion	28 weeks Statutory Sick Pay in a 3 year period with same employer	None
After 3 months to notice period	28 weeks Statutory Sick Pay in a 3 year period with same employer	Yes - See Table below
Notice period	28 weeks Statutory Sick Pay in a 3 year period with same employer	None

Sick Pay Rules (SSP) : An employee must have had 3 consecutive sick days to be eligible for daily SSP (Statutory Sick Pay). The SSP will be paid on the fourth and subsequent days of sickness and will be paid in accordance with employment legislation in force at the time of absence. SSP is currently payable where your period of absence is four or more consecutive calendar days (including non-working days). SSP is paid for a maximum of 28 weeks for any continuous or linked instances of absence within a 3 year period.

Occupational Scheme:

Absence caused by common viruses *	Up to 5 days per year on full pay to include the 3 waiting days for SSP or taken as individual days over the year. **
Physical illness absence requiring hospitalization or long-term treatment *	2 weeks full pay and 2 weeks half pay, for one scenario and paid once in a 12-month period reverting to SSP thereafter.
Disability related absence, including mental health problems *	2 weeks full pay and 2 weeks half pay, for one scenario and paid once in a 12-month period reverting to SSP thereafter.
Work related injury or illness *	2 weeks full pay and 2 weeks half pay, for one scenario and paid once in a 12-month period reverting to SSP thereafter.
Pregnancy related absence including miscarriage *	2 weeks full pay and 2 weeks half pay, for one scenario and paid once in a 12 month period reverting to SSP thereafter. 2 weeks half pay
Gender reassignment under medical supervision	2 weeks full pay and 2 weeks half pay, for one scenario and paid once in a 12 month period reverting to SSP thereafter.
Family and emotional problems including bereavement and funeral leave	Up to 1 week full pay, for one scenario and paid once in a 12 month period reverting to

– dependents and close relatives (parents) only	unpaid leave or use of personal holiday.
Any pre-agreed periods of absence to receive medical treatment.	Up to 1 week full pay, for one scenario and paid once in a 12 month period reverting to SSP*, unpaid leave or use of personal holiday.
Caring for sick family and relatives	Using the same 5 days per year allowable for viruses and waiting days as above ** Further time needed will be taken as unpaid or holiday

Notes and conditions for Occupational Scheme:

Calculated on base salary, car and phone allowances only, this will not include any commission, bonus or other extra payments.

9. Certification

In all cases of absence due to sickness, (marked above with *) you are required to complete an Electronic Return to Work Form – accessible via People HR

After 7 calendar days of any absence due to sickness you are required to submit a Doctor's certificate to the People and Culture Department to cover the whole period of sickness. Should the medical certificate (Fit Note), state that you are fit to return to work subject to advice given, you must contact your Line Manager immediately to discuss whether we are able to accommodate your return.

It is very important that you complete the appropriate documentation for any periods of sickness. Delay in completing the forms may result in your any sick pay being late or withheld.

In individual cases where repeated absenteeism has occurred, a Doctor's certificate may be required for absences that are less than 7 days.

10 Insurance Claims

If you are absent due to incapacity caused by a third party, or as the result of an accident covered by insurance, any payments made by us will be considered a loan. You or your personal representatives must include in any claim you make against a third party or insurance company, a claim in respect of that loan.

MATERNITY LEAVE POLICY AND PROCEDURE

Introduction

Policy Statement

FISCAL Technologies seeks to be as supportive as possible to all employees before and after the birth of their child, whilst also meeting the overall business needs of FISCAL. This policy sets out the rights and benefits of pregnant employees and those returning to work following the birth of their baby.

Scope

This Policy applies to all female employees.

Notification of Maternity Leave

To qualify for maternity leave, you must inform your Line Manager by the end of the 15th week before the expected week of childbirth of the following:

- That you are pregnant
- The expected week of childbirth, providing MATB1 as evidence
- The date you intend to commence maternity leave. (This can be any date after the beginning of the 11th week before the expected week of childbirth.)

You are entitled to change the date you want your leave to start if you notify us at least 8 weeks before the date you originally chose or, if it is earlier, 8 weeks before the new date that you want the leave to start.

1. Ordinary and Additional Maternity Leave

Statutory Maternity Leave is 52 weeks. It's made up of:

- Ordinary Maternity Leave - first 26 weeks
- Additional Maternity Leave - last 26 weeks

You don't have to take 52 weeks but you must take 2 weeks' leave after your baby is born (or 4 weeks if you work in a factory).

Maternity leave may commence from the beginning of the 11th week before the EWC (Expected Week of Childbirth) or any subsequent date up to the birth of the child. Maternity leave cannot start before the 11th week before the baby is due unless the baby is born prematurely.

FISCAL Technologies may bring forward the start of maternity leave if an employee is absent from work for a reason wholly or partly connected with pregnancy or maternity within 28 days of the EWC.

If the baby is born prematurely and the employee cannot fulfil the 21-day notice requirement, she is required to notify FISCAL Technologies of the actual date of the birth. In these circumstances Maternity Leave will start at the beginning of the week in which the baby is born.

Statutory Maternity Pay (SMP)

To qualify for SMP you must have at least 26 weeks' continuous service by the 'Qualifying Week'. The qualifying week is the end of the 15th week before the EWC (Expected Week of Childbirth). You must earn more than the lower earnings limit for National Insurance contributions during the eight weeks before the qualifying week. Also, you must provide your Line Manager with written notification (via letter or email) the information as stipulated in Section 2.

A MAT B1 form must be produced, after the 25th week of pregnancy giving medical evidence of your EWC; the MAT B1 will be given to you by your midwife.

If you qualify for SMP, it is paid for a period of 39 weeks. There are two statutory maternity pay (SMP) rates: an earning related rate and a standard weekly rate.

Maternity Leave Weeks	Pay
1-6	Earnings related SMP at 90% of normal weekly earnings (this is based on your actual gross pay earned in the eight-week period up to and including the 15 th week before your EWC).
7-39	Standard rate SMP, or 90% of earnings whichever is the lesser amount)
40-52	Unpaid

SMP is subject to tax and National Insurance deductions. If you do not qualify for SMP, you may be able to claim Maternity Allowance or other benefits from Social Security. Maternity Allowance is paid by the Benefits Agency for up to 39 weeks. To qualify, you must have been employed or self-employed for 26 weeks out of the 66 weeks before the EWC.

Contract of Employment during Maternity Leave

The Contract of Employment continues throughout the entire period of maternity leave (Ordinary Maternity Leave and Additional Maternity Leave) and all employment rights are preserved. During the period of Additional Maternity Leave, you will stop receiving benefits apart from holiday accrual, life insurance and (where applicable) private medical insurance. Any commission or bonus payments are non-contractual and will not be paid in Ordinary Maternity Leave or Additional Maternity Leave.

Annual Leave

Employees continue to accrue holiday for the whole of the maternity leave period in line with contractual requirements. Before the employee's maternity leave commences, the People & Culture Department will calculate the outstanding holiday entitlement including the maternity leave period and will agree with the employee how that leave will be taken. Employees will then have the option to:

- Take the accrued holiday before the commencement of maternity leave (subject to Line Manager's approval), or
- Take the accrued holiday at the end of the maternity leave

Car Allowance

Any employee in receipt of a car allowance will continue to receive this during the Ordinary Maternity Leave period.

Pension

Pension membership will continue during Ordinary Maternity Leave with employer contributions being made based on normal, average salary. Contributions are suspended during Additional Maternity Leave.

Sick Pay

Neither SSP nor Company sick pay is applicable for the duration of Maternity Leave.

Antenatal Care

You are entitled to reasonable time off for antenatal appointments with your doctor or midwife regardless of your length of service. Wherever possible you should arrange your appointments at the start or end of the day. This time will be on full pay and you will not be required to make up the lost hours. Copies of appointment times should be given to your Line Manager.

Health & Safety

Once we have received notification that you are pregnant, we will undertake a risk assessment of your role. If risks are identified, we will look at temporary reasonable adjustments. Where possible, FISCAL Technologies will provide suitable rest facilities for you to use should you be breastfeeding.

Transferring from Maternity Leave to Parental Leave/Shared Parental Leave

A woman may apply to transfer from maternity leave to parental leave provided she has one years' continuous service by the time her parental leave would start (see Shared Parental Leave).

Keeping in Touch Days (KIT Days)

You may agree with your Line Manager to work or undertake training during your maternity leave. This is to enable you to keep in touch with the workplace for up to 10 days during the maternity leave period, without bringing the maternity leave to an end or losing your SMP. These are called 'keeping in touch' days. Any such work must be by agreement between both parties. You do not have to work on such a day if you do not wish to do so.

The amount of pay you receive for working these days will be in line with your basic salary.

Termination of Employment

If, prior to taking Maternity Leave, an employee decides that she will not be returning to work after the birth of the baby, she may leave at any time (contractual notice period will apply). However, to qualify for payment of SMP she will need to continue in employment until the 15th week before the Expected Week of Confinement. Payment of SMP will begin at the 11th week before the EWC.

If an employee decides to leave FISCAL before SMP is exhausted, FISCAL will continue to pay the SMP monthly. When the entitlement to SMP is exhausted, FISCAL will send a P45 and any other leaving documents.

If during the period of Maternity Leave, the employee decides that she will not be returning to work at the end of Maternity Leave, FISCAL Technologies requires the resignation in writing. If an employee does not return at the end of Maternity Leave (except where Parental Leave has been authorised), her employment will automatically terminate.

Returning to Work

By law, you must take compulsory maternity leave of at least 2 weeks following childbirth. If the baby is born early, maternity leave starts the day after birth.

If you wish to return to work before the end of your full maternity leave entitlement, or change a previously notified return date, you must provide us with 8 weeks' notice in writing.

If you return to work during, or immediately after ORDINARY MATERNITY LEAVE, you are entitled to return to your original role. If you return to work during or after ADDITIONAL MATERNITY LEAVE, then you have the right to return to either the same role, or where that is not reasonably practicable, to a similar role on no less favourable terms.

If you would prefer to return to work on different hours, you should put your request in writing as per the Flexible Working procedure.

APPENDIX 1

NOTIFICATION OF PREGNANCY AND MATERNITY LEAVE

Please complete this form as notice of your intention to go on maternity leave and return it to the Talent Department.

Name: _____

Position/Job Title: _____

Department: _____

Please complete and return this form as notice of your pregnancy.

You are required to complete this form at least 15 weeks before the Expected Week of Childbirth.

- 1 I confirm that I am pregnant.
- 2 I confirm my intention to take maternity leave.
- 3 My Expected Week of Childbirth is: _____

- 4 I enclose a copy of my maternity certificate (Form MATB 1) giving the expected date of childbirth issued by my Doctor/Midwife.

- 5 The date on which I intend to commence my maternity leave is: _____

To be completed by those employees who have more than 26 weeks 'service ending with the 15th week before the EWC:

- 6 I have more than 26 weeks' service with FISCAL and I wish to take Additional Maternity Leave of 26 weeks: Yes _____ No _____

I request the above Maternity Leave and I accordingly authorise deduction of pay from my salary for the agreed period of unpaid absence.

Employee's Signature: _____ Date: _____

Manager's Signature: _____ Date: _____

ADOPTION LEAVE POLICY

If you have worked for Fiscal Technologies continuously for 26 weeks ending in the week you are notified of being matched with a child for adoption, then you will be eligible for 26 weeks' Ordinary Adoption Leave and 26 weeks' Additional Adoption Leave.

You need to tell us your intention to take adoption leave within seven days of being notified of being matched with a child, or as soon as is reasonably practicable. You must inform us:

- When the child is expected to be placed with you; and
- When you want your adoption leave to start

You can commence your leave from the date of placement or up to 14 days before the expected date of placement.

Statutory Adoption Pay (SAP)

If you qualify for SAP, it is paid for a period of 39 weeks. There are two statutory adoption pay (SAP) rates: an earning related rate and a standard weekly rate.

Leave Weeks	Pay
1-6	Earnings related SAP at 90% of normal weekly earnings.
7-39	Standard rate SAP, or 90% of earnings whichever is the lesser amount)

SAP is subject to tax and National Insurance deductions.

Only 1 person in a couple can take adoption leave. The other partner could get paternity leave instead.

If you get adoption leave, you can also get paid time off work to attend 5 adoption appointments after you've been matched with a child.

The same rules apply for Adoption Leave as for Maternity Leave.

PATERNITY LEAVE POLICY

Ordinary Paternity Leave

Fathers are eligible to take 1 or 2 consecutive weeks' paid leave if they have more than 26 weeks service at 15 weeks before the birth of their child. To be eligible, you must be:

- The biological father of the child; or
- The mother's husband or partner; or

- The adopter or partner of the adopter; and
- Must have or expect to have responsibility for the child's upbringing

To be eligible for this entitlement:

- You need to give us 28 days' notice of the amount of leave you wish to take and the relevant dates.
- The leave is to be taken in one-week blocks and not as occasional days.
- You will need to complete and sign a Statutory Paternity Pay declaration form
- You will need to meet the length of service qualification of 26 weeks' service as at 15 weeks before the expected birth.
- The law requires you to take paternity leave within 56 days of the actual birth of the child.
- You must earn at least the lower earnings limit (LEL) for National Insurance contributions.

SHARED PARENTAL LEAVE

You and your partner may be able to get Shared Parental Leave (SPL) and Statutory Shared Parental Pay (ShPP) if you're:

- having a baby
- using a surrogate to have a baby
- adopting a child

You can share up to 50 weeks of leave and up to 37 weeks of pay between you.

You need to share the pay and leave in the first year after your child is born or placed with your family.

You can use SPL to take leave in blocks separated by periods of work or take it all in one go. You can also choose to be off work together or to stagger the leave and pay.

If both parents want to share the SPL and ShPP

To be eligible for SPL and ShPP, you and your partner must:

- have been employed continuously by the same employer for at least 26 weeks by the end of the 15th week before the due date
- stay with the same employer until you start your SPL

To be eligible for SPL, you must be 'employees' (not 'workers')

To be eligible for ShPP, you must each earn on average at least £120 a week.

When you can start

You can only start Shared Parental Leave (SPL) or Shared Parental Pay (ShPP) once the child has been born or placed for adoption.

For SPL to start

The mother (or the person getting adoption leave) must either:

- return to work, which ends any maternity or adoption leave
- give their employer 'binding notice' of the date when they plan to end their leave (you cannot normally change the date you give in binding notice)

You can start SPL while your partner is still on maternity or adoption leave as long as they've given binding notice to end it.

Applying for leave and pay

To get Shared Parental Leave (SPL) or Shared Parental Pay (ShPP) you must:

- follow the rules for starting SPL and ShPP
- give your employer at least 8 weeks' written notice of your leave dates

If the mother (or person taking adoption leave) plans to take SPL or ShPP, they must apply to their employer.

If the partner plans to take SPL or ShPP, both the partner and the mother (or person taking adoption leave) must apply to their employers.

You can change your mind later about how much SPL or ShPP you plan to take and when you want to take it. You must give notice of any changes at least 8 weeks before the start of any leave.

Shared Parental Leave in touch (SPLIT) days

You and your partner can each work up to 20 days while you're taking SPL. These are called 'Shared Parental Leave in touch' (or SPLIT) days.

These days are in addition to the 10 'keeping in touch' (or KIT) days available to those on maternity or adoption leave.

KIT and SPLIT days are optional - both you and your employer must agree to them.

TRAVEL AND EXPENSES POLICY

Objective

The aim of the Travel and Expenses Policy is to assist employees in making accurate expense claims whilst gaining maximum effectiveness and value for money, and to ensure consistency across all areas of the business. It will also help to understand and comply with obligations for taxpayers under Self-Assessment.

Normal business expenses are reimbursed provided they are wholly, exclusively, and necessarily for the performance of our employees' business duties. They include such items as transportation, accommodation, meals, tips and normal business entertainment. However, business travel and entertainment costs represent a large operating expense to FISCAL, and relationships with certain preferred suppliers enable FISCAL to take advantage of savings opportunities. Only with employees' support can FISCAL control the significant and ever-increasing expenses associated with business travel and other costs.

Please note that not every situation will be covered by this policy. Employees should address any clarification queries to their Line Manager, a member of the People & Culture Department or a member of the Finance team in advance and prior to travelling.

Scope

This policy is applicable to all Directors and employees of FISCAL Technologies. It is intended to provide and maintain fair and equitable treatment of all Directors and employees whilst ensuring that both FISCAL and its employees are compliant with all legal, corporate and HMRC considerations.

Breach of this policy is a disciplinary offence. Deliberate falsification of a claim or the evidence needed to make a claim will constitute gross misconduct. This may result in summary dismissal. "Falsification" includes the failure to pass on any discount obtained while incurring an expense

General

Authorised business expenses which have been paid directly by the employee will be reimbursed by FISCAL on submission and approval via the Zoho Expense portal (Please refer to the user's guide). Please note the following:

- Any item paid by an employee which requires approval in advance **must** have the written authorisation.
- All expenses must be accompanied by formal, original supporting documentation and/or original VAT receipts. VAT must be reclaimed wherever possible and permitted.
- Subsistence and/or travel expenditure will not be paid from petty cash.
- All employees are expected to use sound judgment when incurring expenses on behalf of FISCAL and recognise that it is their responsibility to prudently manage FISCAL resources.

Travelling Weekends and Extended Stays

Time Off in Lieu (TOIL)

If you travel for business during the weekend, you will be given 1 day as Time Off in Lieu (TOIL) in consideration of the time taken to travel. (one day of TOIL will be given irrespective of the days taken to travel).

If your business travel is extended beyond 1 week, days in lieu need to be agreed with your Line Manager.

If you are seconded to another office (US to UK for example), please be aware that there are no days in lieu given (except for weekend travel).

Deadlines and Timescales

Your completed Expense Claims should be accompanied by all relevant and **original** receipts, VAT invoices and/or vouchers. Your claim can be submitted any time throughout the month and the Finance Team will aim to make payment within two weeks of approval.

The following guidelines should be observed:

- One Expense Claim should be completed for each month. **It is not acceptable to build up a backlog of claims and then submit a claim for several periods at the same time.**
- FISCAL reserves the right to limit processing of claims to a maximum of two for any employee in any one month; this may result in a deferment of payment in such circumstances
- Any claim greater than three months old from the date in which the expense was incurred will be forwarded to the Finance Director for their approval
- Any individual item claimed without supporting original receipts, documentation, or full relevant details of the spend, no matter when incurred, may be challenged. Additional evidence or documentation may be required to substantiate any payment to you. Such claims may also require second line authorisation over and above the employees' Line Manager (second line authorisation will be obtained by the Finance department)
- FISCAL reserves the right to refuse reimbursement for any item claimed without a supporting original receipt or credit card statement.
- FISCAL reserves the right to refuse reimbursement for any item claimed, with or without a supporting original receipt or credit card statement, where it is deemed by FISCAL that the expense was not correctly authorised in writing and in advance or was not wholly necessary to the execution of the employees' business affairs.

Receipts

(See also Deadlines and Timescales)

When obtaining receipts, it is the employee's responsibility to:

- Ask for a VAT receipt
- Ensure original receipts are retained
- Upload scanned copies of the original receipts relating to the expense, via Zoho, when submitting a claim

VAT on Fuel Receipts:

- Employees must submit VAT receipts for fuel purchases so that the value of the VAT on the fuel receipts submitted each month at least covers the amount of the VAT on the mileage claimed.
- Receipts may include purchases made at weekends or whilst on annual leave.
- In practice, you may wish to simply submit all fuel receipts.

Definition of a VAT receipt

To qualify as a VAT receipt, a receipt must show the following:

- Supplier Name and Address
- Suppliers VAT Registration Number
- Invoice Total (receipts over £250 must have the NET, VAT and GROSS amounts shown separately)
- Description of the Goods or Service purchased

Approval and Authorisation

It is the authorising manager's responsibility to ensure they have FISCAL Technologies approval to authorise any spend. When authorising employees' expenses, either prior to, or after the expense has been incurred, he/she must ensure that the approval is neither contradicting nor conflicting with any FISCAL policy.

Business expenditure paid by one employee to cover other employee's expenses e.g. staff entertaining, should be paid by the most senior employee present.

Business expenditure can only be approved or authorised by a manager not involved as a beneficiary of the claim.

Expenditure requiring authorisation in writing prior to the spend being incurred:

- All staff entertaining (excluding working lunches)
- Corporate events with customers
- Prizes or rewards
- Fixed Assets
- Staff training
- Air fares
- Train fares
- Vehicle-hire

Allowable Expenses

Business Mileage

Where an employee's job role requires business travel, fuel costs for valid business journeys will be reimbursed via standard mileage rates (see below). Fuel used for private journeys will not be reimbursed. All business trips must be listed in detail, including start destinations and finish points, the reason for the visit and the name of FISCAL or individual visited. No fuel costs may be claimed for the journey between an employee's home and usual place of work except in the case of employees who are

recognised as being a “contractual home-based employee”.

Employees should travel by the most cost-effective mode of transport taking into account journey time and the nature of the journey as well as the monetary cost.

Mileage Rates

The mileage allowance is set by reference to the HM Revenue and Customs (HMRC) rules on AMAPs (Approved Mileage Allowance Payments). These are currently as follows:

Employees receiving Car Allowance:	30p per Mile (first 10,000 miles) 25p per Mile thereafter
Employees not receiving Car Allowance:	45p per Mile (first 10,000 miles) 25p per Mile thereafter

If an employee wants to claim MAR they will need to keep a record of business miles undertaken within the tax year (6 Apr to 5 Apr) **and** mileage allowance payments made by FISCAL in that tax year. It is the responsibility of the employee to keep a record of this and all employees should retain copies of claims for their own records.

Applications for tax relief can be made either on the end of year tax return or by completing HMRC Form P87.

Reimbursable Travel

General

Where possible, employees must use the most appropriate and economical means of transport available for their trip. For example, where a car can be shared by two or three people then that should be done. Transport should be booked as far in advance as possible since significant savings can be achieved for both air and train travel by early booking. Except in exceptional circumstances, employees in receipt of a car allowance are expected to use their vehicles for all. Any exceptional circumstances are to be pre-authorised by the appropriate Line Manager in accordance with this policy.

By Taxi

Employees are expected to use taxis only when strictly necessary and where it is cost effective to do so. Employees should always obtain a receipt.

By Train

Employees should, as far as possible, travel standard class and should book their journeys sufficiently in advance to obtain the best possible prices.

By Plane

Flights should, whenever possible, be booked sufficiently in advance to obtain the best possible prices. Air travel should be by economy class. Employees should retain all tickets and credit card vouchers

Cancellations: Any costs for cancellations incurred due to employee negligence may be recharged to the employee, at FISCAL's discretion.

Parking and Congestion Charges

Parking fees, cash meter charges and congestion charges for any site visit are reclaimable, although for high-cost city centre locations, other travel plans should be explored and approved by your Line Manager.

Overnight accommodation – UK

Overnight accommodation is only permitted when business requirements dictate and only if employees are required to stay away from their base location for at least two consecutive days.

Hotel accommodation should be booked in advance at the best possible rates which should not exceed £100 per night including VAT but excluding breakfast costs. Any booking more than that amount will need to be approved by the department head prior to booking. Employees should consider the location of the hotel as regards the cost of taxis, etc and the time required to travel to and from the hotel.

Employee Responsibility for Guarantees/Cancellations: In the event it is necessary to change or cancel guaranteed reservations, it is the employee's responsibility to cancel as soon as they become aware of the change in circumstances.

Reimbursable Hotel Charges: Hotel charges should be limited to room charges. Any meals purchased at the hotel should be claimed separately in accordance subsistence guidelines below.

Subsistence – overnight absence – UK

FISCAL Technologies will reimburse reasonable out of pocket expenses incurred by the employee when it is necessary to stay away from home overnight on FISCAL business. This will include the following:

- hotel bills (see above)
- breakfast £12.50 if staying in a hotel (£7.50 no hotel stays)
- Lunch - £12.50
- Evening meal include 1 beverage -£20.00

An overall maximum of £45 per day may be reclaimed for subsistence. Please note that the employee may incur costs more than £45 but may only claim up to £45).

If the employee is away for more than one night, the daily limit (of £45) may be averaged across the number of nights that the employee is away. In all cases employees should retain all invoices.

Subsistence – no overnight absence – UK

Whilst engaged on one-day business travel an employee may claim for meals and beverages up to a maximum of £45 per day when travelling on FISCAL business. The amount claimable is based on:

- Breakfast up to a value of £7.50 is reclaimable only where employees have a business need to leave their permanent home address prior to 6.30am.
- If you are away from your normal residence of work for over 5hrs, lunch to the value of £12.50 is reclaimable.
- If you are travelling after 7pm a dinner allowance of up to £20 (which includes 1 beverage) is reclaimable.

In all cases employees should retain all invoices.

Reimbursable – Entertainment

Please note that it is a requirement of HMRC that a *full list of attendees* is submitted with *any* claim for reimbursement of client or employee entertainment expenses

Business Entertainment – Customers and Suppliers

Business meals include reasonable amounts spent on food and other refreshments purchased in surroundings conducive to, and including, a business discussion with vendors, customers or other clients. FISCAL will only reimburse entertainment expenses provided the entertainment will directly benefit FISCAL Technologies or, if it directly precedes or follows a substantial and bona fide business discussion, for the purposes of obtaining income or another business benefit.

Business entertainment expenses include, but are not limited to, such items as the cost of meals, drinks and the cost of transportation directly related to the above.

If dining with others for business purposes, the meal and related expenses incurred are "entertainment" not "subsistence", and will require additional explanation on the expense claim form. Original receipts must accompany expense reports. Meals involving non-FISCAL employees must be identified with specific business discussions, location, date, amount and a list of all individuals involved, as per Revenue & Customs regulations. In general, FISCAL employees should not outnumber customers without a legitimate business reason which should be documented.

Business Entertainment – Staff

Subject to prevailing business circumstances, an annual summer event and a Christmas Party are organised for all staff and their partners. Other staff entertainment is dependent upon the performance of individual teams and the prevailing FISCAL situation. Staff morale is an important issue and all requests by line managers to Directors for specific budget approval for a staff event will be reviewed considering current circumstances.

For other staff entertainment expenses, individual staff members may become personally liable for income tax on the benefit in kind, unless written agreement is given in advance by a Director that

FISCAL will cover the tax position.

HMRC interpret staff entertaining to include working lunches (where there is no client present), team dinners, and staff appraisals/meetings over coffee etc.

Local meals involving several employees are reimbursable only where a legitimate business purpose is identified, e.g. genuine team meeting, motivation or reward, and explained on the expenses claim form, together with a list of all individuals involved. Tips for meals should be included as part of the expense. The most senior employee present should pay for the meal and claim the expense.

Lunches, drinks, prizes, rewards: Other benefits in kind with no specific business purpose, including lunches, drinks, prizes, rewards and gifts provided by FISCAL may also be subject to individual tax liability, unless these are authorised in advance and in writing by a Director in all circumstances.

Other Reimbursable Expenses

- Gratuities — paid in accordance with local custom
- Laundry and dry-cleaning expenses on trips of more than 4 days
- Passport and/or visa expenses directly related to international business travel (although this could give rise to a taxable benefit)
- Travellers Cheques — any fees associated with their purchase
- Business magazine subscriptions — at line manager's discretion if magazines are made available to all staff
- Business books — at line manager's discretion
- UK tolls — reclaimable to/from customer visits or an airport, on FISCAL business
- Personal Travel insurance where authorised in advance by a Director

Non-reimbursable Expenses

FISCAL policy is to reimburse you for all reasonable and necessary expenses incurred in transacting the affairs of business. However, specific types of expenses are of a truly personal nature and are therefore non-allowable, as follows:

- Bank charges for obtaining/maintaining a separate Business Cheque Account
- Charges for alcoholic drinks on airline flights
- Briefcases (except those issued to remote workers)
- Extra cost of side trips for personal reasons
- Laundry and dry-cleaning expenses on trips less than 4 days
- Minibar
- Movies
- Non- business-related entertainment
- Personal credit card fees
- Traffic and parking fines and court costs
- Personal reading matter or other personal services
- Political contributions
- Prescriptions
- Toiletries or any other personal articles

Eye Test and Spectacles

Employees can reclaim the cost of eye tests, spectacles, and contact lenses up to the value of £300 per year via their WPA Health Care Plan. The plan also covers:

- Dental Treatment
- Therapy (Such as physiotherapy, acupuncture & Chiropractic)
- Specialist Consultations and Tests
- GP Changes

**Please see your individual plan for annual allowances and a complete list of coverage.*

DSE

FISCAL Technologies recognises its obligations under the Display Screen Equipment (DSE) Regulations 1992 (Amended 2002). Should staff need additional equipment due to a health condition or to ensure that their home working environment is set up correctly, they should:

- Discuss their requirements with a member of the People & Culture Team
- Raise a Helpdesk ticket including any justification for the item requested. Their Line Manager should be copied in for approval.
- Once approved, FISCAL will purchase a suitable piece of equipment, which will be loaned to the employee.
- All items will remain the property of FISCAL Technologies and will need to be returned at the end of employment.

HMRC Contact Details

Employees who require information on any of the tax matters mentioned in this policy should contact HM Revenue & Customs office at <http://www.hmrc.gov.uk/> or by phone to the Revenue & Customs helpline on 0845 302 1431.

IT POLICY

Definitions

Computer or Computer System means any computer (desktop PC, portable PC, server, tablet, smartphone etc.) belonging to or managed on behalf of FISCAL Technologies.

Network or Computer Network means the physical infrastructure (cabling, network routers, network switches etc.) linking the FISCAL Technologies' Computer Systems. This definition includes any Fixed or Virtual Private Network links between FISCAL Technologies' places of business (including home working locations) also any such links between any such places of business and the Internet.

User means anyone who is authorised to use any specific FISCAL Technologies Network or Computer System. This includes any employee, contractor or temporary staff working for FISCAL Technologies.

General

Scope

This Policy applies to all Users. Users will be advised of any material changes to the Policy when these occur. All Users are expected to be familiar with and comply with the current version of this Policy. Violations of this Policy may lead to summary revocation of system privileges and/or disciplinary action. This policy is of critical importance to FISCAL Technologies and non-compliance could result in disciplinary action and in certain circumstances may result in summary dismissal. Violations of this policy may also lead to summary revocation of system privileges.

Attempted access to any FISCAL Technologies Network or Computer System by anyone other than a User is prohibited. Any such attempt may lead to civil and/or criminal action against those involved.

Privacy

This Policy describes FISCAL Technologies' policy regarding access to and disclosure of electronic mail (e-mail) messages sent to or received by Users, also the use of FISCAL Technologies Computer Systems, Networks and computer software. FISCAL Technologies respects the individual privacy of its employees. However, employee privacy does not extend to the employee's work-related conduct or to the use of FISCAL Technologies provided equipment or supplies. You should be aware that this policy may affect your privacy in the workplace. For the avoidance of doubt: emails transmitted over the FISCAL Technologies network are routinely monitored for security purposes.

Legal Requirements

FISCAL Technologies' Computer Systems and Computer Network may be used only for lawful purposes. Transmission, distribution or storage of any material in violation of applicable law or regulation is prohibited. This includes, without limitation, material protected by copyright, trademark, trade secret or intellectual property right used without proper authorisation; material that is obscene, defamatory, unethical, discriminatory, disruptive, threatening and offensive; statements viewed as harassing to others based on race, creed, colour, age, sex, physical handicap, or sexual orientation, or that could be otherwise harmful to workplace morale.

Personal Use and Accountability

FISCAL Technologies' Computer Network and Computer Systems exist for supporting FISCAL Technologies' business activities. Limited and reasonable personal use of these systems by Users may be permitted solely at the discretion of FISCAL Technologies and any such use may be suspended or prohibited at any time. All data (including e-mail) stored on FISCAL Technologies' Computer Systems or transmitted via FISCAL Technologies' Computer Network is the property of FISCAL Technologies and as such may be disposed of in any way by FISCAL Technologies. Notwithstanding this, any User shall be held accountable for any unlawful or otherwise inappropriate material which they introduce into or store on any FISCAL Technologies Computer or Network Systems. At any time and without prior notice, FISCAL Technologies reserves the right to examine e-mail messages, files on Computer Systems (including web browser cache files, web browser bookmarks, and other information stored on or passing through FISCAL Technologies' Computer Systems or Networks. Such examination assures

compliance with internal policies, assists with internal investigations, and assists with the management of FISCAL Technologies' Computer Systems and Networks.

Conditions of Use

Responsibility for Equipment

All users have a duty to care for and look after any Computer and other associated equipment (including cables, bags, storage, and networking devices) issued to them. Users will be liable to reimburse FISCAL Technologies for any damage to or loss of equipment resulting from their personal negligence. For the avoidance of doubt: leaving any such equipment unattended in a public place or in public view in an unoccupied motor vehicle will be considered negligence.

Computer Hardware

A Computer which is issued to a User or a department must not be transferred to another User or department without the express permission of the Technology Team. All hardware configurations are recorded, and it is strictly prohibited for anyone other than a member of the Technology Team to install, remove or swap any hardware (including, but not limited to, memory, network adapter, display card or processor).

Computer Configuration

It is prohibited for anyone other than a member of the Technology Team (or a person acting under the direction of a member of the Technology Team) to modify the software configuration of any Computer. Unauthorised changes may cause the Computer to operate erratically and can result in a loss of data and business productivity.

Network Connections

Users must not establish dial-up, VPN, remote control or other external network connections that could allow unauthorised users to gain access to FISCAL Technologies Computer Network Systems and information. All external network connections must be routed through the FISCAL Technologies' firewall so that appropriate access controls and security mechanisms can be applied.

Software Installation

- The **installation of any** software on any FISCAL Technologies Computer without the express permission of the Technology Team is expressly forbidden. The installation of unlicensed software is illegal and leaves both the installer and FISCAL Technologies liable to prosecution. Note that this prohibition applies to the installation of unauthorised software (including, but not limited to, freeware or shareware software and any software used for connecting to remote computer networks or systems over a telephone line or using the Internet).
- All software licences and installation media are to be handed over to the Technology Team who will record and hold these on behalf of FISCAL Technologies unless an alternative arrangement has been specifically agreed.

- FISCAL Technologies reserves the right to protect its reputation and its investment in computer software by enforcing strong internal controls to prevent the making **or** use of unlicensed or unauthorised copies of software. These controls may include frequent and periodic assessments of software use, announced and unannounced audits of FISCAL Technologies computers to assure compliance, and the removal of any unauthorised software or software for which a valid licence or proof of licence cannot be determined.

Multimedia files

Videos, images, sounds, mp3s etc. are not to be stored anywhere on the FISCAL Technologies Computer Systems (unless they are directly work related, e.g. template files). These files are usually quite sizeable and are therefore an unnecessary burden on our IT resources.

General Security

- It is prohibited for any unauthorised person to attempt to monitor, access or use any FISCAL Technologies data, Computer or Network Systems, including any attempt to probe, scan or test the vulnerability of those systems or to breach security or authentication measures.
- It is prohibited for any unauthorised person to attempt to use any other person's authentication credentials (username, password, encryption keys, physical or software token, etc.) to gain access to any data (including e-mail), Computer Systems or Networks.
- Users must not disclose any user name, password, etc. issued to them by FISCAL Technologies to any other person (including any other User, except a member of the Technology Team who legitimately requests this information). The physical security of any software or hardware token issued must be similarly protected.
- User-defined passwords should be no less than 14 characters in length and should be a mixture of alphabetic, numeric and symbol characters.
- All usernames, passwords, encryption keys, etc. issued to a User for business related purposes by any third party must be made available to that User's manager or Director when this is required for business purposes.
- Users must notify the Technology Team immediately if they believe that the security of their authentication credentials or tokens has been compromised (lost or become the possession of anyone else).
- Users must ensure that they always log off or disconnect from any Computer System when they have finished using it and in any case when they leave any such systems unattended.

Internet

The wide range of resources, services, and interconnectivity available via the Internet all introduce opportunities and risks. This Policy describes the FISCAL Technologies response to these risks. While it is not intended that access to the Internet for business purposes will be unnecessarily curtailed, the prime imperative behind this Policy is to protect the FISCAL Technologies from risk.

Personal Use

Where users have been granted permission to access the Internet for personal use they may do so out of business hours, only in strict compliance with the other terms of this policy and if the incremental cost of the usage is negligible. Users must not employ the Internet or other internal information systems in such a way that their productivity or that of other Users is eroded.

Information Reliability

Any material that is published on the Internet should be regarded as suspect until confirmed by a separate reliable source. There is no quality control process on the Internet, and a substantial part of its information is outdated and inaccurate, and in some instances deliberately misleading.

Spoofing

It is relatively easy to spoof (or impersonate) other users' identities on the Internet. Before Users release any internal FISCAL Technologies information, enter into any contracts, or order any products via public networks, the identity of the individuals and organisations contacted must be confirmed. Identity confirmation is ideally performed via digital signatures or digital certificates. But, in cases where these are not available, other means such as letters of credit or third-party references may be acceptable.

Attribution

Misrepresenting, obscuring, suppressing, or replacing a User's identity on the Internet or any FISCAL Technologies Computer or Network System (including e-mail systems) is forbidden. The user name, email address, organisational affiliation, and related information included with files, messages or postings must reflect the actual originator of the files, messages or postings.

Interception

Message interception is straightforward and frequently encountered on the Internet. Accordingly, the FISCAL Technologies' secret, proprietary, or private information must not be sent over the Internet unless it has been appropriately encrypted and/or password protected. Credit card numbers, usernames, fixed log-in passwords, and other security parameters that can be used to gain access to goods or services, must not be sent over the Internet in readable form.

Virus Checking

Whilst all files downloaded or sent via e-mail from the Internet via the FISCAL Technologies firewalls are automatically scanned for viruses, extreme caution should still be exercised since new viruses and other threats appear all the time. Such material should be tested on a stand-alone non-production machine if there is any reason to suspect its source; if material contains a virus, worm, or Trojan horse, then the damage will thereby be restricted to that machine. The Technology Team should be contacted if such testing is required or in any other circumstances where it is believed that a potential virus threat exists.

Blocked Internet Sites

FISCAL Technologies' Firewall and other security systems routinely prevent Users from connecting with certain non-business-related Internet sites. These sites will normally be of a pornographic, defamatory, advertising or time-wasting nature. Sites which are deemed to represent any security risk to the FISCAL Technologies will also be blocked. Users who discover they have connected with a site

that contains sexually explicit, racist, violent, or other potentially offensive material must immediately disconnect from that site and forward its location (URL) to the Technology Team so that action can be taken to block access to it. The ability to connect with a specific site does not in itself imply that Users are permitted to visit that site.

Logging and Monitoring Usage

FISCAL Technologies logs and monitors all Internet sites visited, files downloaded, time spent on the Internet, and related information. Reports of this information are available to department managers who may use it to determine what types of Internet usage are appropriate for their departments' business activities.

Downloading from the Internet

Downloading of non-work-related materials, including but not limited to, video, audio, games etc. is prohibited as this uses limited bandwidth which is required for business purposes. These files are also often used as camouflage to enable viruses and Trojans to gain entry.

Streaming from the Internet

Streaming of non-work-related materials be it video or audio is prohibited as this uses limited bandwidth which is required for business purposes.

Blogging or Social Networking Sites

The viewing of or contribution to blogs, content sharing and social networking sites such as Facebook, Twitter, YouTube using the FISCAL Technologies' communications system is prohibited unless specifically for FISCAL Technologies use.

E-Mail

The correct use of e-mail can provide a valuable resource for FISCAL Technologies to exploit reduction in the use of paper, photocopiers etc. and a drastic decrease in the time taken to disseminate information through FISCAL Technologies. However, the abuse of e-mail systems can negate the advantages and open both FISCAL Technologies and individuals to prosecution. The following rules must be adhered to when using FISCAL Technologies' e-mail system. Where e-mail is sent via the Internet all those rules relating to use of the Internet also apply.

- Do not create e-mail congestion by sending trivial messages or unnecessarily copying messages.
- Do not send unnecessary attachments of any kind. These place an unsustainable load on our internal systems and on our link to the Internet. A simple, immediately readable e-mail is normally a more accessible and therefore effective form of communication than is an attachment which requires additional software to read and edit or reply to.
- It is a criminal offence for proscribed material (such as pornography) to exist within FISCAL Technologies. Email is rapidly removing communication borders between companies but legislation still applies.
- Chain letter type e-mail of any kind (including solicitations for charitable or other contributions) must never be circulated, either internally or externally.
- If an e-mail containing any proscribed material is received by you, you must inform the sender that you are not permitted to receive such material. You should then delete the e-mail (including any

attachments) without forwarding it via e-mail or in any other way saving a copy of it. If you believe the contents to be in any way illegal you should immediately inform the Technology Team before deleting the item; they will advise on the action to be taken.

- If you believe that you are the target of persistent unsolicited junk e-mail of any kind, including e-mail containing any proscribed material, you are advised to contact the Technology Team for advice and assistance in stopping this. Depending on the nature of the material being received it may be in your own interest to do this.
- Avoid sending e-mail in anger. Messages sent in the heat of the moment generally only exacerbate the situation and are usually regretted later. Think about it before starting a 'flame war'. Above all else, remember that electronic mail is about communication with other people. When you compose an email message, read it and ask yourself what your reaction would be if you received it.
- Be careful what you say in e-mail messages. Recent court cases have established a legal precedent that gives e-mail messages the same standing in law as paper based correspondence. You should not write anything in an e-mail that you would not write in a letter on headed FISCAL Technologies paper. Work on the assumption that e-mail messages may be read by others.
- FISCAL Technologies will not tolerate the misuse of its e-mail system. The following will be considered grounds for investigation that may result in disciplinary action up to and including summary dismissal:
 - any message that could constitute bullying or harassment e.g. on the grounds of sex, race, creed, disability, sexual orientation or age or that could be considered offensive, obscene or in bad taste;
 - any message that could constitute defamation, for example in relation to other employees of the FISCAL Technologies or the FISCAL Technologies' competitors;
 - persistent unauthorised personal use, including but not limited to personal messages, social invitations, jokes, cartoons or chain letters;
 - on line gambling;
 - accessing, circulating, distributing or otherwise publishing pornography internally within the FISCAL Technologies or externally;
 - downloading or distributing copyright information and/or any software available to the user;
 - using unauthorised computer software, that is software that has not been installed or approved by members of the FISCAL Technologies' Technology Team;
 - posting confidential information about other employees, the FISCAL Technologies or its customers or suppliers
- Due to high levels of traffic and the often-uncontrolled nature of their contents you should not subscribe to any e-mail list unless it is directly work related. You should also exercise caution when releasing email addresses as this could result in junk email. Please ask any User's permission before giving out their e-mail address.
- FISCAL Technologies has devoted considerable resources to ensuring that our systems are as secure from viruses and other similar threats as is possible. However, as new viruses are being developed and released all the time, even the latest anti-virus software may not always detect all viruses. If anyone suspects a file or email has a virus they must immediately inform the Technology Team. It is a criminal offence to knowingly forward a virus to another user.
- Non-computer related scare stories have recently been propagated via e-mail. Although there may be elements of truth in some of these, their provenance is always at best uncertain and they must never be taken at face value, irrespective of their alleged source. If you receive such material you should forward it to the Technology Team so that appropriate enquiries can be made to verify the contents. These warnings must not otherwise be e-mailed around the FISCAL Technologies as they

can cause unnecessary concern. For legal reasons they should never be sent to any external person or e-mail system.

- All e-mail passing through the FISCAL Technologies e-mail system may be subject to archival and review by someone other than the sender or intended recipient. The FISCAL Technologies may be legally required to give the Police or other law enforcement body access to any archived e-mail.
- Whilst you are encouraged to regularly clear your email account, you should ensure that all business-critical e-mails which you send and receive are saved.

DATA PROTECTION POLICY

We have a duty to our Clients and to you as an employee to abide by the General Data Protection Regulation 2018 (GDPR).

The Company will process personal data (including names, addresses and contact numbers) both in electronic and manual form for the purpose of:

- Fulfilling its contractual or legal obligations towards current, past or prospective employees, Directors, and/or others, or
- Providing references for staff; and/or
- Protecting the vital interests of its employees

The Company aims never to:

- Hold or use inaccurate or misleading data;
- Keep more data, more categories of data, or keep data for longer than is legally required to fulfil the purposes of this policy,
- Disclose personal data to others, except in accordance with GDPR;
- Use personal data to make any automated decision which significantly affects an employee;
- Sell or transfer any of its database for the purposes of direct marketing

Employee Records

To comply with GDPR, individuals will have the right to obtain:

- confirmation that their data is being processed;
- access to their personal data; and

You have an employee file that contains all relevant information about your employment, including records from appraisals, sickness absence records and training and development undertaken.

You have the right to know what data is held by FISCAL Technologies about you and can request to be supplied with a copy of your file. Any request to access for personal data held about you by the Company must be made in writing to a Director. The Company aims to arrange access or provide a copy within 30 days of receiving a written request.

FISCAL Technologies will be able to extend the period of compliance by a further two months where requests are complex or numerous. If this is the case, we will inform the individual within one month of the receipt of the request and explain why the extension is necessary.

Data relating to staff will not be revealed, verbally or in writing to anyone who does not have rights to such data.

GRIEVANCE POLICY AND PROCEDURE

Introduction

Very occasionally issues arise at work. We take the view that we will keep improving our organisation by addressing any issues quickly, professionally and fairly. Note that these explanations of process and procedure are not part of any contractual rights

Procedure

“Grievance” is the formal term for an employee’s concern or complaint about some aspect of work or the working environment. A grievance could be a relatively minor issue or very serious. The important point is that the concern needs resolving.

STAGE ONE – Informal Procedure:

Most routine complaints and grievances are best dealt with informally with your Line Manager. Initially we would encourage you to discuss any grievance, in confidence, with your Line Manager who will counsel you as to the best course of action, as appropriate to the situation. If the grievance concerns your manager, you should raise the grievance with a more senior member of management.

If for any reason you are unsatisfied with the outcome of the informal process (or the situation simply remains unresolved), you should progress to the formal procedure.

STAGE TWO – Formal Procedure:

If it is not possible to resolve a grievance informally, employees should raise the matter formally and without delay with a more senior Manager or Director who is not the subject of the grievance. This would normally be with a member of the People & Culture Department and should be done in writing, setting out the nature of the grievance. They will obtain the original record of the grievance and will record any additional information.

When stating a grievance, you should stick to the facts and avoid language that may be considered insulting or abusive. As employers, FISCAL Technologies treat all grievances fairly and objectively.

Upon receipt of a formal grievance, the People & Culture Department will arrange for a formal meeting to be held. This meeting will normally take place within 7 days of receipt of the formal grievance paperwork, at the time of the meeting you will be given the opportunity to explain your grievance.

You may be accompanied by a fellow employee or a qualifying Trade Union official at the meeting. The person managing the meeting will consider your grievance and notify you, in writing, of their decision within 5 working days.

STAGE THREE - Appeal:

If you are dissatisfied with the decision of the meeting, you should appeal in writing to the CEO, copying in the People & Culture Department, within 5 working days of receipt of the written decision. Your appeal should include the reasons why you are dissatisfied with the decision taken. You will receive a reply within 5 working days, in writing, setting a date for the appeal hearing. You have a right to be accompanied to the appeal hearing. Following the appeal hearing, the decision will be confirmed to you in writing within 7 days. The decision of the appeal hearing will be final.

If a grievance is raised during the disciplinary process, the disciplinary process may be suspended for the grievance to be investigated.

HARASSMENT AND BULLYING

Policy

The Company deplores all forms of bullying and harassment and seeks to ensure that the working environment is sympathetic to all its employees. The following procedure informs employees of the type of behaviour that is unacceptable and provides employees who are the victims of bullying or harassment with a means of redress. Implementation of the policy is the duty of managers and supervisors, and all employees are expected to comply by behaving in an acceptable manner.

Procedure

Bullying and sexual and racial harassment at work are unlawful, both the harasser and the Company may be held liable, and such behaviour will not be tolerated. Intentional sexual or racial harassment is also a criminal offence, punishable by imprisonment or a fine.

Sexual harassment takes many forms, from relatively mild sexual jokes to actual physical violence. You may not always realise that your behaviour may constitute sexual harassment, but you must recognise that what is acceptable to one person may not be acceptable to another. Sexual harassment is unwanted behaviour of a sexual nature by one employee towards another. Examples of harassment include:

- Insensitive jokes;
- Lewd comments about appearance;
- Unnecessary body contact;
- Displaying sexually offensive material;
- Requests for sexual favours;
- Speculation about a person's private life and sexual activities;
- Threatened or actual sexual violence.

Racial harassment can also take many forms, from relatively minor abuse to actual physical violence. Racial harassment is unwanted conduct of a racial nature. Examples of harassment include:

- Insensitive jokes related to race;
- Abusive, threatening or insulting words and behaviour;
- Displaying abusive writing and pictures.

Bullying can also take many forms, generally characterised by offensive, intimidating, malicious or insulting behaviour. Examples include:

- Spreading malicious rumours or insulting someone;
- Ridiculing, demeaning or picking on someone;
- Exclusion or victimisation;

- Misuse of power or position;
- Deliberately undermining a competent worker by constant criticism.

The examples of sexual and racial harassment and bullying are not exhaustive. Bullying and sexual or racial harassment may constitute gross misconduct, depending on the seriousness of the offence and the circumstances of the individual case.

The Company expects all managers and supervisors to ensure that this policy and procedure is adhered to at all times.

Employees who are victims of minor bullying or sexual or racial harassment are advised to make it clear to the bully/harasser that their behaviour is unacceptable and must stop. You should speak to your line manager to assist you in taking such action.

Where informal methods fail, or serious bullying or harassment occurs, you may bring a formal complaint and should seek advice from People & Culture Team in doing so. The complaint should be made in writing and, where possible, should state the name of the bully/harasser, the nature of the bullying/harassment, the dates and times when bullying/harassment has occurred, names of any witnesses to these incidents and any action already taken by you to stop the bullying/harassment.

Immediately a complaint of bullying/harassment has been received, action will be taken to separate the bully/harasser from the complainant where necessary; this may involve temporary transfer of the bully/harasser to another department, or suspension with pay until the complaint has been resolved.

The senior manager handling the complaint will carry out a thorough investigation as quickly as possible, maintaining confidentiality at all times. All employees involved in the investigation are expected to respect the need for confidentiality. Failure to do so will be considered a disciplinary offence.

On investigation, where the senior manager believes that bullying/harassment has taken place, the bully/harasser will be invited to attend a hearing in accordance with the Company disciplinary procedure. The bully/harasser will have every opportunity to defend or explain his or her actions.

The severity of the penalty imposed upon an employee guilty of bullying or sexual or racial harassment will be consistent with those detailed in the disciplinary procedure. Any penalty imposed that is short of dismissal may be coupled with action to ensure that the victim is able to continue working without embarrassment or anxiety. This may involve the transfer of the bully/harasser to another department or work area where practicable.

No individual will be penalised for bringing a complaint of bullying or sexual or racial harassment unless it is untrue and made in bad faith.

DISCIPLINARY POLICY AND PROCEDURE

General principles

We realise that each individual case will vary depending on the specific circumstances and we will treat all disciplinary cases sensitively and with due regard to everyone involved. However, the disciplinary Procedure provides a framework to enable the Company to manage alleged problems of conduct or capability in a fair and consistent manner, and to encourage individuals to adhere to the standards of conduct expected from them.

The emphasis throughout the procedure is positive. Its purpose is to help bring about the necessary improvement in conduct, performance or standards through guidance, encouragement, or training as appropriate. All disciplinary matters will be dealt with promptly and consistently.

An initial minor offence may be dealt with on an informal basis between the individual and their Manager / Team Leader without recourse to the disciplinary procedure. However, it is recognised that on occasion because of the seriousness of the misconduct or its frequent reoccurrence, it will be necessary to invoke the disciplinary procedure.

All disciplinary hearing notes, witness statements and records will be kept confidential and retained in accordance with the Data Protection Act 1998.

The procedure applies to all employees who have successfully completed their probationary period.

- We will ensure the employee is fully aware of the allegation.
- We will move through disciplinary processes in a timely fashion.
- All individuals concerned (managers, employees and any companions) should make every effort to attend any meetings.
- Where time limits are referred to during this procedure they may be varied by agreement between the employee and FISCAL.
- We will ensure there will be appropriate investigation before a disciplinary hearing.
- In some cases, third parties may be involved and we will treat these people sensitively.
- We will ensure there will be a disciplinary hearing before a sanction is applied.
- While persistent misconduct may lead to eventual dismissal, in general no employee will be dismissed for a first breach of discipline except in the case of gross misconduct, when the penalty will be dismissal without notice or payment in lieu of notice.
- An employee will have the right to appeal against any disciplinary action.

Definitions

Matters which FISCAL Technologies consider to constitute a disciplinary offence may be misconduct or gross misconduct. Examples include but are not limited to:

Misconduct

- Significant and/or persistent underperformance;
- Persistent bad timekeeping;
- Unauthorised absence;
- Minor damage to our property;
- Failure to observe procedures;
- Abusive behaviour;
- Bringing the business into disrepute;
- Failing to disclose pending criminal charges or convictions (not covered by the Rehabilitation of Offenders Act);
- Behaviour which contravenes the values of the business;
- Unreasonable refusal to follow an instruction issued by a manager or supervisor and;
- Poor attendance (this list is not exhaustive).

Gross Misconduct

- Theft, fraud or offences under the Bribery Act (bribing another person, being bribed, bribing a foreign public official or failing to prevent bribery);
- Disclosure of company documents, and other confidential information to unauthorised third parties;
- Unlawful discrimination or harassment;
- The use or distribution of illegal drugs while on the company's premises;
- Indecency;
- Bringing the business' reputation into serious disrepute;
- Intentional and reckless disregard for safety and safety rules;
- Provoking or participating in any form of violence at work;
- Threatening, abusive or offensive language to colleagues, customers or suppliers;
- Persistent refusal to carry out a reasonable instruction;
- Gross insubordination or willful misconduct;
- Behaviour which seriously contravenes the values of the business;
- Falsification of information or documents;
- Failing to disclose serious pending criminal charges or convictions (not covered by the Rehabilitation of Offenders Act) and;
- Deliberate damage to our property

The Procedure

Preliminary Investigation

The purpose of a preliminary investigation is to ascertain if an employee's conduct appears to constitute a potential breach of the disciplinary rules or code of business ethics. It is not always necessary to carry out a preliminary interview, but where it is considered appropriate to do so, the employee will be informed as soon as possible. We expect that the investigation will be completed as soon as is reasonably possible considering the complexity of the case, and that it will be undertaken objectively, fairly and consistently.

Where a preliminary investigation is considered appropriate, it will normally be conducted by a member of the People & Culture Department, a Manager, or occasionally another nominated person as under the provisions of other relevant policies/procedures (e.g. Fraud Policy, IT Policy, etc.). However, in cases of performance concerns the line manager will conduct the investigation.

Preliminary investigation may require a meeting with the employee, in which case the employee will be invited to attend an investigatory interview and informed of their right to be accompanied by a fellow employee or a Trade Union representative. The employee will be informed at the outset that the interview is an investigatory interview.

In serious cases of alleged misconduct or where it is considered appropriate for the employee not to attend work while a preliminary interview is being conducted, it may be appropriate to suspend the employee.

Suspension as part of a disciplinary investigation

You may be suspended on full pay if allegations of misconduct have been made against you and are being investigated. Suspension on full pay is not a punishment, but part of the investigation process in a disciplinary procedure.

FISCAL Technologies will give you a written, clear reason for the suspension.

Length of suspension: We need to do what we can to resolve the issue swiftly and keep the suspension to a minimum. We will keep the suspension decision under review.

Pay while you are suspended

Unless there is a clause in your contract that says your employer can suspend you without pay, you should receive full pay while you are suspended. Most suspensions are on full pay, even when part of a disciplinary process.

Employment rights while you are suspended

You remain an employee so retain your employment rights while you are suspended.

As a condition of your suspension, FISCAL Technologies may prevent you from speaking to fellow employees and clients/customers of the business. This is lawful unless you can show that it interferes with your ability to answer any allegations that have been made against you.

Outcomes of the preliminary investigation

There are several potential outcomes from a preliminary investigation, these are:

- The investigation may determine that there no breach of the disciplinary rules or business ethics has taken place and therefore no further action under the disciplinary procedure is warranted.
- The investigation may determine that a minor breach of the disciplinary rules or business ethics did occur, but there is insufficient evidence to warrant initiating formal disciplinary action. However, informal action might be appropriate.
- The investigation may determine that a significant breach of the disciplinary rules or business ethics appears to have taken place and the matter should be considered under the formal disciplinary procedure.

Informal action: It is hoped that more minor disciplinary issues can be resolved informally. Informal action should be used where possible to address minor breaches of discipline, or to initially address performance issues.

In the instance of under-performance, it is important to ensure that the 1 on 1 review process (and OKR setting) has been used to highlight performance issues and that a supportive improvement plan has been put in place. The performance improvement plan constitutes the 'informal' stage of this disciplinary policy and procedure. Formal disciplinary action will normally be undertaken where counselling of the employee, further training (if appropriate) and informal discussions have failed to improve performance to the required standard.

Where the issue is one of conduct, an informal discussion between the Line Manager and employee will be arranged as soon as possible to discuss the issue and to agree steps for improvement including a timescale, where relevant. Notes of the informal meeting should be taken. In certain circumstances it may be appropriate to involve a mediator at this stage to seek an informal resolution to the issue. Repetition of similar conduct might result in formal disciplinary action being taken.

If the employee's conduct or performance improves to a satisfactory standard over the agreed timescale, then the performance improvement policy and procedure concludes at this point in the process. If, however, conduct/performance does not meet the expected requirements within the agreed timescales the steps detailed under Formal action should be followed.

Formal Action: Formal action can take place without informal action first being taken and therefore in some cases disciplinary action may commence at this stage. Formal action may be deemed appropriate where:

- The informal steps have not achieved the required improvement to conduct/performance;
- Where, upon completion of an investigation, there are reasonable grounds to believe that an employee has committed an act of misconduct and it is not appropriate to address this using the informal measures
- In dealing with acts of gross misconduct whereby the employee's conduct is sufficiently serious to warrant bypassing an informal stage.

If, following the investigation, it is felt that there is a disciplinary case to answer, or in the case of serious misconduct, the employee will be informed of this in writing by the People & Culture Department. The letter will invite the employee to a formal disciplinary hearing to discuss the case and will:

- Give the employee a minimum of two working days' notice of the hearing;
- Tell the employee the purpose of the hearing and that it will be held under FISCAL'S disciplinary procedure;

- Explain the employee's right to be accompanied at the hearing by a companion who can be a fellow worker or accredited trade union representative;
- Give the employee written details of the nature of their alleged misconduct or underperformance; and
- Provide to the employee all relevant information and documents (e.g. statements taken from any fellow employees, the employees' performance improvement plan, policy documents etc.) not less than two working days in advance of the hearing. This is to give the employee an indication as to the severity of the disciplinary warning which might be issued.

The employee must advise the manager prior to the meeting if they intend to be accompanied. The companion will be allowed to address the hearing and confer with the employee but they will not be allowed to answer questions on the employee's behalf.

If the employee is unable to attend a disciplinary hearing and provides a good reason, the hearing will be moved to another day, again giving at least 2 days' notice of the new hearing date. If the employee is unable to attend the rearranged hearing it will usually continue to take place in the employee's absence, unless there are special circumstances accepted by the disciplinary panel. In this case the employee may make written submissions or the companion may attend and present the employee's case. If the employee's companion is unavailable on the day scheduled for the meeting, the employee can propose an alternative time suitable to the panel within five working days of the scheduled date.

The Disciplinary Hearing

A disciplinary hearing will normally be conducted by a panel which includes the employee's Line Manager together with a representative from the People & Culture Department. A manager responsible for the investigation of the disciplinary offence(s) will not usually be on the hearing panel (unless the hearing is due to underperformance), but may present supporting facts and material to the disciplinary hearing. The employee is entitled to give a full explanation of the case against them and to answer any allegations. The employee will be given opportunity to ask questions, present evidence and call relevant witnesses as well as to raise points about any information provided by witnesses. Should either party intend to call relevant witnesses they should advise the other party of this prior to the commencement of the hearing.

If the disciplinary hearing is adjourned by the panel (e.g. for gathering further information) the employee will be informed of the adjournment period. If further information is gathered, the employee will be allowed a reasonable period, together with their fellow worker or trade union representative, to consider the new information prior to the reconvening of the disciplinary proceedings.

After the disciplinary hearing the panel will retire to consider the evidence put forward. The employee will be told the panel's decision and resulting disciplinary action (if any) as soon as possible after the conclusion of the disciplinary hearing. The decision will normally be confirmed in writing within 5 working days. The employee will be notified of their right of appeal under this procedure.

Deciding on appropriate disciplinary action

If following a disciplinary hearing the panel establishes that the employee has committed a disciplinary offence, disciplinary action will be taken. In any instance (including the first) FISCAL Technologies may issue a first written warning, final written warning or dismissal if the misconduct or performance failing is serious enough. Appropriate action will depend on the seriousness of the case in question.

Minor misconduct or underperformance will result in a first written warning which will be retained on the employees file for a specified period. The written warning will include:

- The precise nature of the issue;
- The level of improvement required;
- Any support/training that the employee will receive to assist in improvement;
- The time limit for achieving that improvement;
- Review periods during the currency of the warning;
- The consequences of failure to achieve or maintain the improvement;
- When the warning will expire which will be a timeframe determined by the panel;
- The right to appeal

Further recurrence of misconduct or no/insufficient performance improvement will warrant an additional disciplinary hearing. This will be conducted by the Line Manager or another nominated person and a member of the People & Culture Department will provide support and advice. The outcome of this may be a final (or combined first and final) written warning. This will follow the same format as outlined for the first written warning but will include that further misconduct or underperformance is likely to result in dismissal. The expiry date for a final warning will be determined by the panel but will normally be for a period of 12 months.

Should the employee's misconduct/underperformance continue following a final written warning the employee may be dismissed with notice or with pay in lieu of notice, depending on the sensitivity of the issue or good business practice.

Gross misconduct will usually result in summary dismissal (i.e. without notice or payment in lieu of notice). The panel may decide after considering the relevant circumstances that a lesser penalty may be appropriate and a final (or combined first and final) written warning may instead be given.

Where a final written warning is given to an employee, we may also impose:

- Demotion;
- In line with any provision in the contract of employment, transfer to an alternative suitable job (which may be of a lower level).

Formal warnings will cease to be live after the time-period specified.

Authority to dismiss: The authority to dismiss is held by Chief Executive (CEO).

Right of Appeal

An employee may appeal any formal disciplinary decision. The appeal should be submitted in writing to the manager or nominated person as outlined by previous correspondence within 5 working days of receipt of the decision. When lodging an appeal, the employee should state:

- The grounds of appeal; and
- Whether they are appealing against the finding of misconduct/underperformance, or against the level of disciplinary action imposed.

The appeal will be heard by a manager who is at the same level or higher than the manager who issued the original warning. Where this is the Chief Executive, they may nominate a deputy. The appeal panel will review the decision and any subsequent facts that have come to light, and decide whether to uphold the disciplinary decision.

Appeal hearings will normally take place within 10 working days or as soon as reasonably practicable after receipt of the employee's written notice of appeal. Upon completion of the appeal hearing, the appeal panel will convey the decision to the employee. The decision will normally be confirmed in writing within 5 working days and where the decision is different to the original outcome, reasons for the difference will be specified in the letter.

FISCAL Technologies reserves the right to prolong the issuing of a decision for further investigations and should unforeseen circumstances arise. If the appeal panel does not accept the representations made by or on behalf of the employee, the disciplinary decision will be upheld. The appeal panel's decision is final.

Where the action taken is dismissal, the appeal procedure should normally be carried out during the period of notice. (If termination is summary this should be within 20 days of the date of termination, or as soon as reasonably practicable). If the panel's decision was summary dismissal without notice, FISCAL Technologies will be under no obligation to reinstate or pay the employee for any period between the date of the original dismissal and the appeal decision. If the panel's decision to dismiss is overturned, the employee will be reinstated immediately and paid for any period between the date of the original dismissal and the successful appeal decision. Continuous service will not be affected.

Mediation: There are some circumstances where it is helpful to discuss the issue with a mediator. We will offer mediation if appropriate and only if both parties are willing to try this route.

Criminal offences committed outside of working hours: A charge or conviction for any offence may result in disciplinary proceedings being taken against the employee where, in the opinion of FISCAL Technologies, the charge or conviction is such as to affect, or be likely to affect, the suitability of the employee for the position in which they are employed.

Similarly, if the charge or conviction is such as, in the opinion of FISCAL Technologies, to otherwise seriously undermine the trust and confidence in the employee.

We are committed to providing appropriate training and development to managers who are required to operate this procedure.

The Role of the People & Culture Department: The role of the People & Culture Department is to ensure the effective interpretation and application of the disciplinary procedure and to ensure consistent and fair practice across FISCAL Technologies. Appropriate guidance and support will be provided by the People & Culture Department, who should be consulted at the earliest possible stage.

If you have any queries regarding the application of this policy, please speak to your Line Manager or a member of the People & Culture Department.

CAPABILITY POLICY AND PROCEDURE

The success of FISCAL Technologies depends on all staff working together to achieve the best possible standards of performance. We aim to provide support and training to enable all staff to fulfil their potential and deal with any changes that the Company may require.

We are committed to fostering and encouraging good employee performance and will deal sensitively, consistently and constructively with any employee whose standards fall to an unsatisfactory level.

This Policy and Procedure applies to all FISCAL Technologies employees. The aim of this procedure will be:

- To ensure that managers clearly identify to employees the standards of performance expected of them and to provide practical support, training and encouragement to bring about any necessary improvements;
- To provide guidance to managers about how to manage unsatisfactory performance in a fair and consistent way; and
- To outline the consequences and sanctions that will be used to address consistent unsatisfactory performance.

General guidance

When dealing with performance issues, Line Managers need to make a clear distinction between a situation that may not be of the employee's own making – such as lack of training or a genuine lack of ability to undertake a role – and circumstances that may require disciplinary action.

Where the problem is one of genuine incapability (poor performance), the procedures set out in this document should be followed. The following situations are examples of issues that would normally be dealt with using this policy:

- Failure to meet personal objectives and expectations/requirements of the role;
- Low productivity or a lower output of work than is expected;
- Failure to meet the required standards of work or performance;
- Inadequate skills or knowledge; or
- Inability to apply skills and knowledge in the workplace.

Issues relating to an employee's conduct should be dealt with under disciplinary procedure, and the following situations are examples of such issues:

- Negligence or carelessness in work practices; or
- Failure to follow FISCAL Technologies' policies and procedures, or
- Failure to follow Health and Safety guidelines, as appropriate.

General responsibilities

Line Managers

Line Managers will provide employees with a comprehensive induction programme regarding their work area, ensuring that:

- They understand the aims of their team/department;
- They are aware of the standards of performance expected of them; and
- Their personal objectives and outcomes are agreed and monitored.

Line Managers must also make sure that every employee has an accurate and up-to-date job description. Where an employee's level of performance is unsatisfactory, their Line Manager should review the situation with the employee, identify the gap between their actual and required performance, and provide or arrange training and support as appropriate. The Line Manager will also set review dates and monitor the employee's progress accordingly.

Employees

You should ensure that your level of performance meets the required standard and that, where appropriate, you take advantage of any training or support identified as necessary for the satisfactory performance of your role. You should ensure that you bring to your line manager's attention any areas of work that you are finding difficult or need support with.

People & Culture Department

The People & Culture Department is responsible for ensuring that Line Managers are provided with appropriate advice and guidance on the use of these procedures. When dealing with formal performance issues, managers should speak to the People & Culture Department as soon as possible to ensure that each case is dealt with correctly and that a fair and consistent approach is applied to all employees. The People & Culture Department will provide advice and guidance as to the correct policy and procedure to follow if there is any doubt or uncertainty. A member of the People & Culture Department will be involved in all formal stages of the procedures set out in this document to ensure that all Line Managers and Trades Union (TU) representatives operate the procedure in an appropriate and agreed manner.

Right to be accompanied

You have the right to be accompanied at any formal stage of the procedure by your Trade Union representative or full-time official of a recognised Trade Union, or by a FISCAL colleague. You cannot be accompanied by anyone else (such as a spouse, partner, other family member or legal representative) apart from those people previously referred to.

Performance

Reducing the risk of poor performance - You and your line manager should work together to minimise the risk of poor performance. It is particularly important that Line Managers arrange a comprehensive induction programme for new employees when they start work. The opportunity should be taken to discuss the job description because this will ensure that each employee fully understands what is expected of them and will help structure their expectations of the job. Your Line Manager should agree your personal objectives with you and review your progress regularly.

Managing poor performance - Training, supervision and encouragement are essential factors if employees are to achieve a satisfactory level of performance. Line Managers should ensure that they

discuss performance regularly with employees, either informally or formally, ensuring that issues are raised at the earliest opportunity. Inadequate performance, particularly during the first stages of a new job, should be identified as soon as possible so that appropriate action can be taken.

Negligence or lack of ability - When dealing with problems of poor performance and sub-standard work, we can often see a distinction between negligence and lack of ability. One-off errors, mistakes or missed deadlines would not normally trigger this policy. Concerns about poor or unsatisfactory performance would normally be the result of a series or pattern of problems.

Negligence - Negligence usually involves a measure of personal blame, for example, from inattention or a lack of motivation, for which some form of disciplinary action would normally be appropriate. This would not apply to genuine and inadvertent errors or mistakes.

Lack of ability - Lack of ability is basically a lack of skill, aptitude or experience. For example, employees whose skills, whilst relevant at the outset of employment, have become outdated by new technology, reorganisation or changing patterns of work can seem to be incompetent in their approach to work. In such circumstances, it would not be appropriate for us to use our disciplinary procedure to deal with an 'under-performing' employee. Instead, we would provide a structured programme of training and support for the employee, along with regular appraisals of performance.

Dealing with poor performance

Before addressing any performance issue, Line Managers should:

- Be clear and realistic about the performance and output standards they expect;
- Discuss these standards with the employee concerned; and identify any gaps between actual and expected performance that show the employee is not performing to the expected standard.

The first approach with any performance issue is to try to resolve the problem informally with the employee. If the informal approach does not result in an improvement in the employee's performance, the Line Manager will need to follow the formal stages of the procedure.

Informal approach - Whenever possible, an informal approach should be the first step to helping, guiding or advising employees to improve their performance. Line Managers should encourage employees to bring any concerns to their attention. The purpose of any informal meeting between you and your Line Manager is to:

- Identify and examine any areas of concern;
- Ensure that future expectations are clearly understood; and
- Develop and agree an action plan leading to improvements, where appropriate.

Your Line Manager should ensure that your identified training needs are met as quickly as possible and that the action plan is reviewed and monitored within an agreed timescale. For more advice, contact the People & Culture Department. Your line manager should keep a note of all meetings (e.g.: a diary-note). If you agree an action plan with your Line Manager containing appropriate training and support, this should be documented by you and your Line Manager and a copy kept for future reference. No record or details of the meeting should be kept on your personnel file.

Formal stages of the procedure

Preparing for a formal meeting If your performance has not improved following the informal approach or if the performance issue is serious, the formal stages of the procedure will have to be followed. A formal meeting will be arranged to discuss your performance and you should be notified, in writing, of the date and time at least five days beforehand. The letter should contain any supporting information relating to the issue of your performance, such as:

- Your skills/knowledge shortfalls and the standards expected;
- Specific evidence of your inability to deal with reasonable workloads or distinguish appropriate work priorities; or
- Copies of any witness statements.

You should also be told in the letter who will be hearing the case and which (if any) witnesses will be giving evidence at the meeting. You have the right to be accompanied at the meeting by your TU representative or FISCAL colleague, and that a possible outcome of the meeting could be formal action. You will also need to make available copies of any statements and/or written material that you intend to refer to, along with details of any witnesses who will give evidence on your behalf, no later than three days before the meeting.

Arranging formal meetings - To ensure that meetings are not delayed or postponed at the last minute, your Line Manager should agree a mutually convenient time and date for the formal meeting with you and your TU representative or FISCAL colleague, in line with the time limits set out in this procedure. If your TU representative or FISCAL colleague cannot attend on the date proposed, you can suggest an alternative time and date for the meeting, if it is reasonable and is within five working days of the original date of the meeting. For instance, it would not be reasonable to suggest a new date for the meeting when you knew that your Line Manager was going to be out of the office.

Conduct of formal meetings - Formal meetings will be conducted in line with the procedure outlined in the **Disciplinary Policy and Procedure**.