



Workforce
Mobility
Project



Sustainable Travel Employer Initiatives Funding and Tax Incentives

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1 Executive Summary

This document has been produced as a reference guide for employers, following a detailed review of the initiatives, incentives and funding landscape, we have created a concise overview of relevant opportunities that are available to employers to promote sustainable access / egress to employment.

The 'initiatives and incentives' are divided into the following categories:

- Engagement and information;
- Infrastructure;
- financial incentives; and
- behaviour change support.

A detailed reviewing the current taxation rules has also been undertaken, to make employers aware of opportunities to invest directly in infrastructure that will support the promotion of sustainable commuting by their employees, thus contributing to the 'Net-Zero' ambitions of the business, while promoting the health and wellbeing benefits for their employees and supporting the growth of public transport system. This section will be updated each tax year and should be used as guidance only and should not be taken as a substitute for legal and tax advice.

2 Background

The Edinburgh and Southeast Scotland (ESES) City Region has a population of 1.4 million people representing 26% of the total in Scotland. The region also contributes £43 billion of Gross Value Added to Scotland's economy. Despite the strong and successful economy in the region there remains a number of issues such as child poverty, a lack of affordable housing and upward mobility in the job market. The City Region Deal is working to create new economic opportunities, jobs and to reduce inequalities.

This ambitious city region deal identifies new and more collaborative ways that partners will work with UK Government and Scottish Governments to deliver transformational change to the city regional economy. This partnership aims to deliver cross-regional City Region Deal projects effectively in the short-term and to create future regional infrastructure in the long-term.

Born out of the ESES City Region Deal, the Workforce Mobility Project is identifying and supporting sustainable long-term solutions, influencing policy and behaviour change to enable the reduction of transport barriers to employment, training and further education across the Edinburgh and South East Scotland (ESES) City Region.

The Key Objectives of the project are as follows:

1. Extend labour market opportunities for young people
2. Make it easier for young people to connect to different types of transport to access training and employment opportunities
3. Enable young people to stay in rural communities and small towns and travel to external training and employment outlets

4. Provide sustainable ways of reducing the cost of travel which is / can be a key constraint in accessing training and employment opportunities
5. Provide businesses, social enterprise, and public sector partners with ways of improving workforce mobility
6. Build up the resilience of young people in accessing transport for employment and training The Project is looking to map where people live in relation to their place of employment or study.

This document is aimed at supporting businesses, social enterprises and public sector partners with ways of improving the mobility of their workforces.

3 Incentivising Active Travel in the Workplace

This document outlines a range of measures that employers can implement to encourage active and sustainable travel amongst employees in their workplaces. In this instance, sustainable travel refers to public transport usage and does not include the use of Electric Vehicles (EV) or Eco driving.

The measures are split between the following categories:

1. Engagement and Information
2. Infrastructure
3. Financial Incentives
4. Behaviour Change Support

A list of online resources has also been provided.

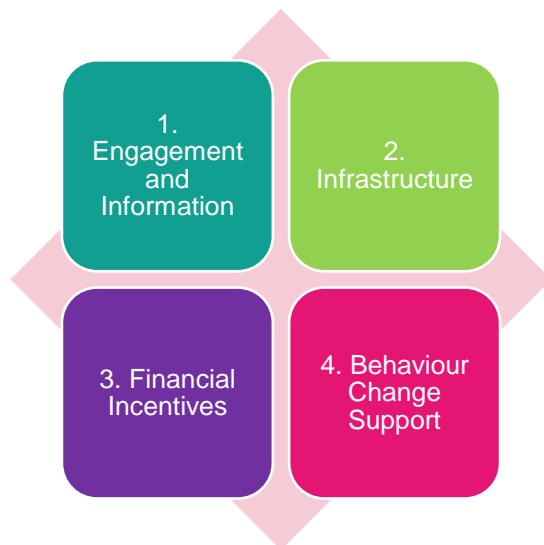


Figure 1 Categories for Measures

4 Engagement and Information Measures

This section enables the gathering and use of data/information from employees to identify 'what' and 'how' behaviours need to change towards sustainable transport. This allows for the development of an 'action plan' that meets the needs of the business.

Engagement and Information Measures		
Measure	Specific Tasks	Resources & links
Survey employees to provide a baseline for the provision of tailored support for individuals	<ul style="list-style-type: none"> Develop and circulate a travel survey to understand current travel habits and routes. Develop individualised travel plans for employees based on their needs and stage of sustainable/active travel use 	Example Sustrans Baseline Survey WFM developing post code analysis tool which identifies employees that can already travel to work sustainably. Travel Know How Scotland Employee Travel Survey
Promote Active Travel Routes to employees and clients. Advertise local cycle and walking routes around sites.	<ul style="list-style-type: none"> Support to find suitable cycle and walking routes around office sites. Provide access to maps of pedestrian/cycling friendly routes. Employers take proactive approach to engagement with LA around demand and/or infrastructure. This helps to build business cases for investment. An example of this could be sharing employee travel data. 	Walkit Cycle Streets Sustrans
Promote Public Transport Timetables to employees and clients.	<ul style="list-style-type: none"> Update staff intranet with travel routes. Link to tools like Traveline Scotland Journey Planner – for public transport and cycling routes Offer Personalised Travel Plans for employees. Add Traveline Scotland Widget to website. Provide a screen with live public transport schedules and updates on site. Review travel planning tools and guides provided by your relevant Local authority. 	Traveline Scotland GoSEStran (East Lothian) TravelFife National Rail Travel tools CycleStreets Route Planner ScotRail App Transport for Edinburgh App Edinburgh Trams er app One Ticket and Bus Tracker Information (West Lothian) Borders Buses
E-Bike Loans – provide information to employees about loan options	<ul style="list-style-type: none"> Make employees aware of the Energy Savings Trust (EST) website which provides details of the various loan options that are available and eligibility. 	Energy Savings Trust – eBike Business Loan West Lothian Bike Library

	<ul style="list-style-type: none"> • Explore available ebike loans opportunities specific to your local authority area • Provide support and guidance to employees during the application process. • Review third sector offers in your region to support people into employability and education. 	
Sustainability training for the workplace and home.	<ul style="list-style-type: none"> • Carbon Literacy course from Keep Scotland Beautiful. • Home Energy Scotland offer employers Free Interactive workshops on sustainable travel, energy efficiency and saving water. • Way to Work Scot provides information to employers/employees on how to travel sustainably. 	Keep Scotland Beautiful Home Energy Scotland Way to Work Scotland
Cycle Confidence/Safety Training for employees	<ul style="list-style-type: none"> • Offer the opportunity to take part in cycle confidence/safety training - could be with Cycling Scotland courses or via local cycle shops. • Make the offer available to families as well 	Cycling. Scot Go SEStran
Active Travel Day	<ul style="list-style-type: none"> • Plan an Active Travel Day for employees and their families. • Include activities such as e-bike trials and cycle training. 	

5 Infrastructure

This section identifies the facilities that the employer can put in place to encourage a shift to sustainable commuting by employees.

infrastructure		
Measure	Specific Tasks	Resources & links
Drying room/ lockers for wet weather options	<ul style="list-style-type: none"> • Where possible provide wet weather storage/drying options for staff who walk/cycle. 	Taxation deduction opportunities are provided in Section 8 below.
Cycle racks/secure storage/EV bike charging at sites as demand requires	<ul style="list-style-type: none"> • Provide cycle storage at sites where there is a demand. • Ensure racks are located in safe areas and have shelter from the elements. • If you are small to medium size d enterprise in a rural area, apply for grant funding 	Business Charge point Funding Guide to Choosing Cycle Storage Taxation deduction opportunities are provided in Section 8 below.

	to install electric vehicle charging infrastructure on business premises	
Pursue Cycle Friendly Employer Accreditation – Cycling Scotland accreditation and funding	<ul style="list-style-type: none"> Review property portfolio – taking into account geographic locations of staff, office space requirements and transport connectivity. Apply to the Cycling Scotland Employer Fund to install facilities such as showers and bike racks. 	Cycle Friendly Employer Accreditation – Cycling Scotland Cycling Scotland Employer Fund

6 Financial Incentives

This section identifies financial incentives that can be provided by the employer to encourage sustainable journey choices by the employees. Guidance on these financial incentives is provided in the ‘resources’ column and includes funding by the employer, employee, offsetting tax, loans and/or grants.

Financial Incentives		
Measure	Specific Tasks	Resources & links
Car Club membership for staff	<ul style="list-style-type: none"> Promote Membership of a car club scheme could be good for pool car purposes – work related and also for personal use. Staff can book and use the company fleet for work related journeys. Employers could explore the possibility of joining other businesses to create a car club or join established car clubs. Employers can partner with other local businesses to establish an employee car club. 	CoMo UK Tripshare SEStran Tripshare Fife Tripshare West Lothian
Discounted Public Transport tickets	<ul style="list-style-type: none"> Offer Free or discounted public transport tickets for a period of time. Open discussions with local transport providers to support the initiative. Review Class 1 National Insurance Manual which covers season tickets. Review Employment Income Manual for exemption for subsidies to public bus services Review Section 8 of this document for detailed tax incentives 	Employment income: season tickets provided; liability to tax Class 1 National Insurance Manual Particular benefits: exemption for subsidies for public bus services Implementing Public Transport Ticketing Schemes
Car Share opportunities for informal scheme with colleagues	<ul style="list-style-type: none"> Support informal car share opportunities for colleagues (office based) on ad hoc basis. 	
Cycle to work – Salary Sacrifice Scheme	<ul style="list-style-type: none"> Develop Cycle to Work Cycle Scheme such as Bike 2 Work. Employers pay for employees to rent a bike and gear from the scheme. In turn, the business pays reduced NI contributions. 	Black Hawk Network Extras Cycle Scheme Cycle to Work Scheme Guidance for Employers

		Bike 2 Work Scheme Implementing a Cycle to Work Scheme
Tax deduction incentives for sustainable infrastructure	<ul style="list-style-type: none"> Refer to Section 8 of this document for detailed information 	
Explore public transport season tickets salary sacrifice interest free loan schemes	<ul style="list-style-type: none"> Offer staff a salary sacrifice scheme/ interest free loan for the purchase of Public Transport Season tickets. Align with various local transport providers to provide this offering. Bus operators in your region are open to discussions about bespoke offers. 	Stagecoach Corporate Offers <u>Employers offering season tickets salary sacrifice scheme are provided in Section 9.</u>
Additional Annual Leave and adjustment of the start to the working day that takes account of work during commute	<ul style="list-style-type: none"> Provide additional annual leave to employees who use public transport. Provide employees with the option to start the working day on public transport provided there is a Wi-Fi connection. This allows for the commute to be incorporated into the working day to avoid peak time travel 	

7 Behavioural Change Support

This section identifies initiatives that the employer can put in place to encourage a shift to sustainable commuting by employees. Guidance on implementing these incentives is provided in the 'resources' column.

Behaviour Change Support		
Measure	Specific Tasks	Resources & links
Set up an Informal Walking/Cycling Group at sites where there is interest	<ul style="list-style-type: none"> Encourage informal walking/cycling groups for colleagues – lunchtime walks/cycles, buddy walking/cycling on the commute in and out of work. Link employees up with Active Travel Hubs for support Encourage/set up internal walking meetings between colleagues 	Paths for All At the Hub Network Living Streets
Tie in with local Cycle Shop – to offer bike maintenance	<ul style="list-style-type: none"> Offer free Dr Bike sessions – cycle maintenance. Extend offer to employee's families. 	The Bike Station Bike for Good
Pool bikes available for staff to use	<ul style="list-style-type: none"> Install a small fleet of bikes/e-bikes for staff to access for work related journeys and leisure. Engage with operators who offer fleet maintenance services. Take advantage of e-bike trials and loan schemes available via EST. 	Bike for Good Bike Shop
Way to Work Pledge	<ul style="list-style-type: none"> Have your organisation make a Way to Work Pledge to clearly state organisation's intentions around working towards net-zero. Publicise the pledge amongst employees. 	Way to Work Scot
Set up an organisational Step Count Challenge	<ul style="list-style-type: none"> Run a Step count/active travel challenge, Workplace Journey Challenge. 	Paths for All Step Count Challenge

	<ul style="list-style-type: none"> • Aim to have employees use active or sustainable travel to work at least once a month • Embed walking culture in your organisation with support from Living Streets Walk leader Training 	Cycle to Work Day Love to Ride Walk Leader Training
Active Travel and Sustainability Champions	<ul style="list-style-type: none"> • Establish active travel champions and encourage the participation in groups to travel into work. • Establish carbon champion employee awards, with various categories, transport being one of them. This acknowledges the effort of employees, incentives them to participate and helps change the culture. 	Sustrans Active Travel Champions project
incentive/reward schemes to encourage active and sustainable travel	<ul style="list-style-type: none"> • Offer a small/limited incentive for active/sustainable journeys to work. • Platforms such as BetterPoints can be used to track employee journeys and reward them with points and vouchers. The BetterPoints app combines a taxonomy of over 40 behaviour change techniques and the solution uses gamification, tracking, data and incentives to change behaviour. • Learn more here https://www.youtube.com/watch?v=mR8tUht2q1I 	BetterPoints
Flexible start/finish times to encourage use of public transport	<ul style="list-style-type: none"> • Introduce more flexible start/finish times to fit with public transport if needed (part of a flexible working policy) • Coordinating business starting and finish times with other businesses in an area to allow for public transport timetables and help maximum ridership which allows for public transport to cater to needs. 	
Develop Green/Sustainable Travel Plan for individual employees and the organisation as a whole	<ul style="list-style-type: none"> • Develop a Green/Sustainable Travel Plan. • Engage with organisations such as Travel Know How Scotland for support. • Make use of Travel Plan templates provided by Travel Know How Scotland 	Travel Know How Scotland Travel Know How Scotland Travel Plan Templates
Develop formal policy to support sustainable and active travel	<ul style="list-style-type: none"> • Develop formal hybrid working policy to reduce weekly travel. • Introduce a suggested travel hierarchy for employees and clients. • Including walking, wheeling and cycling as appropriate business travel options. 	

8 Taxation Review (Capital Allowances)



This Note prepared by Nevin Associates Ltd is intended for guidance only. Whilst every care has been taken in the preparation of this guidance, the author does not undertake a duty of care or otherwise for any loss or damage occasioned by reliance on this guidance. Practical guidance cannot and should not be taken to substitute appropriate legal and tax advice¹.

8.1 Background

Both the UK and Scottish Governments are seeking to encourage a modal shift from cars to other means of transport, including public transport (bus and rail) and alternative private means of travel to work such as cycling and walking. This policy offers benefits:

- **For society as a whole by reducing CO2 emissions from cars.** In the UK, average carbon dioxide emissions per car are 138.4 g per kilometre². Although this has declined from approximately 170 g per kilometre in 2007/08, it still means that an employee commuting to work in a car and travelling 5 km from home to work, or a round trip of 10 km each day, and travelling to work 220 days per year, would emit $220 \times 10 \times 138.4 / 1,000 = 305$ kgs or c 0.3 tonnes of carbon dioxide into the atmosphere over the course of the working year from journeys to work.
- **For individual employees, by encouraging a healthier, more active lifestyle** as a result of walking – whether to a public transport hub or to a place of work – or running or cycling to work.

The Scottish Government estimated that transport accounted for 35.6% of all of Scotland's emissions in 2018, with cars accounting for almost 40% of these emissions, implying that cars alone account for approximately 15% of all emissions (= 40% x 36%). *Securing a Green Recovery on a Path to Net Zero: Climate Change Plan 2018–2032* (December 2020³) observed that,

“Ensuring more people choose active and sustainable travel will not only result in fewer emissions but can also promote healthier lifestyles and better equality of access to transport connections.”

Section 3.3.17 of *Securing a Green Recovery* states that,

“By 2032, roads will contain no new petrol and diesel cars and vans, and....the pendulum will have swung away from the dominance of private car use, particularly single

¹ This portion of the document has been prepared by Nevin Associates Ltd

² **Source:** <https://www.nimblefins.co.uk/average-co2-emissions-car-uk>, April 14th, 2022

³ **Source:** <https://www.gov.scot/publications/securing-green-recovery-path-net-zero-update-climate-change-plan-20182032/pages/9>

occupancy, to a society which has embraced more walking, wheeling, cycling, public transport and shared transport."

8.2 Incentives

A key incentive encouraging employers to invest in infrastructure that supports more walking and cycling to work, and greater use of public transport, is capital allowances given for investment in such infrastructure. An employer making use of capital allowances for green investment will ensure that their workplaces are "future proofed" and suitable for a world where commuting to work in private cars is increasingly expensive and difficult. Such investment will also support workers who are actively seeking to manage their own budgets and increase their daily exercise by travelling on public transport, or walking, cycling, or scooting to work, or some combination of these. By so doing, the companies that own or have long leases on their workplaces will secure and increase the value of their properties, with financial support from HM Treasury.

8.2.1 Corporation Tax Rates announced in the 2024 Budget

HMRC allows businesses to claim capital allowances on investment expenditure that generates benefits over more than one year. These businesses may be:

- Unincorporated sole traders and partnerships owned by individual taxpayers who can offset capital allowances against their personal income tax;
- Limited companies which can offset capital allowances against their corporate tax;
- Other tax-paying organisations such as higher education bodies (colleges and universities) which can offset capital allowances against their tax liabilities.

All businesses that are VAT registered can separately reclaim VAT on any investment expenditure. For VAT-registered businesses, capital allowances are therefore claimed on expenditure net of VAT, on the assumption that VAT payments are separately reclaimed.

This paper focuses on companies liable to corporation tax, as the profits of non-incorporated businesses (sole traders and partnerships) are taxed via Self-Assessment, not via the Corporation Tax process. In the 2024 Budget, three rates of corporation tax were announced for the 2024/25 financial year:

- The Main Rate,
- The Small Profits Rate, and
- The Marginal Rate applying between the small profits rate and main rate.

Main Rate - From April 2024, the main rate of Corporation Tax increased to 25%. This main rate applies on any taxable profits above £250,000.

Small Profits Rate - A Small Profits Corporation Tax Rate of 19% applies on companies earning taxable profits are £50,000 per annum or less.

Marginal Rate - Between these two rates, a system of marginal corporation tax will apply, calculated in four steps as follows:

- Step 1: A company first multiplies its annual profits by the main 25% rate;
- Step 2: If its profits are less than £250,000, then the company subtracts its actual annual profits from the £250,000 threshold;
- Step 3: The company then multiplies the sum calculated in Step 2 by a “marginal rate multiplier” of 3/200;
- Step 4: The amount calculated in Step 3 is then taken away from the amount calculated in Step 1 to arrive at the amount of corporation tax payable on taxable profits between £50,000 and £250,000.

Three examples are given below of how the marginal corporation tax computation works.

- **Example 1: A company earns taxable profits of £80,000.** Corporation tax of (£80,000 x 25%) = £20,000 would be payable at the Main Rate of 25%. However, under the Marginal Rate rules, the actual profit is deducted from £250,000, giving a (£250,000 - £80,000) = £170,000 differential. This amount is multiplied by the marginal rate multiplier, giving an amount of £170,000 x 3/200 = £2,550. This amount is subtracted from the total amount of tax that would be payable if the Main Rate applied in full, giving an amount of £20,000 - £2,550 = £17,450 that is actually payable.
- **Example 2: A company earns taxable profits of £100,000.** Corporation tax of (£100,000 x 25% = £25,000) would be payable at the Main Rate of 25%. Applying the marginal rate multiplier gives an amount of (£250,000 - £100,000 = £150,000 x 3/200) = £2,250 that should be deducted from this amount, resulting in (£25,000 - £2,250) = £22,750 that is actually payable.
- **Example 3: A company earns taxable profits of £200,000.** Corporation tax of (£200,000 x 25%) = £50,000 would be payable at the Main Rate. An amount of (£250,000 - £200,000) = £50,000 x 3/200 = £750 is deducted from this amount by applying the marginal rate multiplier, resulting in (£50,000 - £750) = £49,250 that is actually payable).

In any of these examples, Capital Allowances assist in reducing the amount of taxable profits, as they are deducted from a company's pre-tax profits to arrive at the value of profits liable to corporation tax.

8.3 Capital Allowances

There are five separate ways in which a company can set off its investment against corporation tax in the 2024/25 financial year, by reducing its taxable profits:

- 1) **Full expensing**, which permits incorporated companies to write off 100% of the cost of investment in qualifying plant and machinery in the year it is incurred, in the same way as it can immediately offset its staff costs and operating costs. This is equivalent to a tax saving of up to 25p for every £1 spent for a company liable to the Main Rate of corporation tax. There is no minimum or maximum amount of investment. Businesses can claim full expensing relief on all qualifying expenditures. For the 2024/25 financial year, the 'full expensing' regime (i.e. the 100% first-year allowance for main rate plant & machinery, and the 50% first-year allowance for special rate plant & machinery) will be extended to assets provided for leasing.

- 2) **100% first year allowances**, which can be claimed for qualifying assets in addition to full expensing, as long as a claim is not made for the same expenditure. Qualifying assets, which must be new and unused, are as follows:
- a. [electric cars and cars with zero CO2 emissions](#);
 - b. plant and machinery for gas refuelling stations, for example storage tanks and pumps;
 - c. gas, biogas, and hydrogen refuelling equipment;
 - d. zero-emission goods vehicles;
 - e. equipment for electric vehicle charging points; and
 - f. plant and machinery for use in a [freeport tax site](#), if you are a company.

It can be seen from the above list that it is particularly designed to encourage the use of zero emissions vehicles.

- 3) **The General Writing Down Allowance (WDA)** which is applied at 18% p.a. and could be claimed for any movable plant, machinery or office furniture that could be moved if the place of business changes. This is called the main pool rate and applies to pool assets purchased prior to April 2024. For those purchased after April 2024, the Full Expensing rules would apply, permitted all expenditure to be written off against corporation tax in the year it is incurred.
- 4) **The Special WDA**, which applies at 6% p.a. and can be claimed for any plant and equipment embedded into a building, defined as any plant which cannot be moved if an employer moves their place of business, and which is therefore integral to a particular property. This is called the **special pool rate** and applies to such integral plant, fixtures, and fittings as:
- a. lifts and escalators;
 - b. electrical, heating, ventilation and air-conditioning systems;
 - c. floors, ceilings, and pipework forming part of such systems;
 - d. cold water systems;
 - e. solar panels and thermal insulation.

Companies can claim half of the cost of plant that is embedded within, or integral to, a particular building in the year it is incurred. This means that half of this expenditure can be immediately written off against corporation tax. The 50% balance of the expenditure not written off against corporation tax in the year of expenditure will be written down at a rate of 6% per year.

Full expensing and the 50% first year allowance only applies to companies. Partnerships and trading Limited Liability Partnerships (LLPs), and sole traders, will continue to claim allowances under the pre-2023 rules.

- 5) The **Special Buildings Allowance (SBA)**, which enables companies to write off expenditure on buildings on a straight-line basis at a rate of 3% a year (since 2018), so that the initial investment can be progressively written off over a period of 33.33 years. The SBA can be claimed for new buildings and improvements and extensions to existing buildings.

8.3.1 Capital allowances for Charities, including Higher Educational Establishments (Colleges and Universities)

Higher educational establishments are usually registered charities, as they fall into the first of the three main categories for charitable status, namely education, religion, and the relief of poverty. Charities are not subject to corporation tax, and as such colleges generally fall outside the scope of corporation tax, as do many heritage and other visitor attractions and churches and cathedrals. However, many charitable bodies have commercial arms.

Examples include the following⁴:

- **The Alnwick Garden, Northumberland**, where the garden itself is managed by The Alnwick Garden Trust, a registered charity, with the Garden's commercial activities – including catering, retail, and events – managed through a wholly-owned commercial subsidiary, Alnwick Garden Enterprises. The Enterprise Company is registered for corporation tax and therefore can claim capital allowances on any investment expenditure it makes. Most of the Enterprise Company's pre-tax profits are covenanted to the Charitable Trust under Gift Aid arrangements. As charitable donations are deducted from pre-tax profits in calculating profits liable to corporation tax, the enterprise company in practice pays very little corporation tax.
- **Canterbury Cathedral**, Similar considerations may apply to colleges and universities which operate as registered educational charities and have separate commercial arms to manage their revenues from commercial lets, events, conferences, catering, retail and other activities undertaken for profit. These organisations should seek advice from their accountants and tax advisers regarding the tax treatment of any investments they are considering promoting sustainable travel.

where a registered charity manages the Cathedral for the purposes of religion and the relief of poverty, but, like The Alnwick Garden, owns a subsidiary Enterprise Company responsible for commercial operations, including the management of residences for commercial let as well as catering and retail activities. Any investment undertaken through Canterbury Cathedral Enterprises (the enterprise company) would benefit from capital allowances. As the Cathedral's investments are partly commercial and partly charitable, it may be necessary to apportion the cost of the investments between the charity and its commercial subsidiary, and only the element of an investment benefitting both that is apportioned to the commercial subsidiary are eligible for capital allowances.

Similar considerations may apply to colleges and universities which operate as registered educational charities and have separate commercial arms to manage their revenues from commercial lets, events, conferences, catering, retail, and other activities undertaken for profit. These organisations should seek advice from their accountants and tax advisers regarding the tax treatment of any investments they are considering promoting sustainable travel.

⁴ With which the author of this paper has worked in an advisory capacity

8.4 A Possible Approach

A possible 5-stage approach to investing in business infrastructure to promote a modal shift from commuting in private cars to walking, cycling, or taking the bus to work could be as follows:

1. Consultation with staff members and staff representatives on what initiatives could be most useful and valuable to them in encouraging modal shift from cars to public transport, walking and cycling.
2. Agreement on the strategy to be adopted and the infrastructure to be provided.
3. Development of a detailed design, with professional advice as appropriate (from architects, engineers and Quantity Surveyors), development of a cost estimate, development of a financial plan and mobilisation of funding.
4. Implementation and commissioning of the works to create required business infrastructure.
5. Liaison with HMRC to claim the capital allowances on the expenditure.

8.5 Examples

8.5.1 Example 1: Use of Full Expensing

Following consultations with members of staff and staff representatives, a company decides to invest in the following infrastructure to encourage travel to work by means other than private cars:

1. Construction of a bike shed and associated shell building for changing facilities and showers at a cost of £150,000. For the purposes of capital allowances, these works are classified as buildings rather than plant and equipment, and thus eligible for SBAs. 50% can be written off in full in the year the expense is incurred.
2. Installation of electric charging points for electric and hybrid bicycles and (externally in the business's car park) for electric vehicles, at a cost of £125,000. For the purposes of capital allowances, although this infrastructure is integral to the building (embedded within it), it is eligible for 100% first year allowances – (Option 2 in Capital Allowances above).
3. Construction of lockable bike racks within the bike shed at a cost of £50,000. For the purposes of capital allowances, these racks could in principle be moved, and are thus eligible for full expensing.
4. Construction of changing facilities and shower facilities, with separate locker rooms for male and female members of staff, inclusive of toilet facilities as well as showers, at a cost of £250,000. For the purposes of capital allowances, this infrastructure is deemed to be integral to the building (embedded within it) and thus eligible for WDAs at the special pool rate of 6% for the 50% not eligible for full expensing (i.e. it falls into the fourth category of Capital Allowances listed under 'Capital Allowances' above).

5. Installation of staff lockers within the changing facilities, at a cost of £25,000. For the purposes of capital allowances, these racks could in principle be moved, and are thus eligible for 100% full expensing.

The total investment cost is thus £600,000.

Of this amount, the following can be written off against tax in the first year:

- [1] $50\% \times £150,000 = £75,000$
- [2] $100\% \times £125,000 = £125,000$
- [3] $100\% \times £50,000 = £50,000$
- [4] $50\% \times £250,000 = £125,000$
- [5] $100\% \times £25,000 = £25,000$

Total = £400,000 which can be claimed immediately against corporation tax.

If the company's profit before its capital allowance was £1 million, instead of paying corporation tax of £250,000 ($= 25\% \times £1 \text{ million}$), its tax bill would be reduced to £125,000 ($= 25\% \times £600,000$). Thus, £125,000 of the total investment cost would be immediately funded by a reduced tax bill, with the balance reclaimable in future years under the different pool allowances (see Example 2 below).

If the company's profit before its capital allowance was £250,000, its taxable profit for the year would, after netting off the tax-deductible investment of £400,000, be reduced to a taxable loss of £150,000. The company would therefore have a corporation tax bill of zero for that financial year, and, after reducing the pre-allowance profit of £250,000 to zero, it could carry forward a tax loss of £150,000 to set against future corporation tax liabilities.

8.5.2 Example 2: The same investment – amounts carried forward not eligible for 100% full expensing

The Year 2 Claim that the taxpayer could make for capital allowances not eligible for full expensing would be as follows, with references to each item following Example 1 above:

[1] **Bike shed classified as a building:** SBA of £75,000 $\times 3\% = £2,250$ per annum.

[4] **Changing facilities, showers, toilets and changing rooms:** Special pool claim of £250,000 @ 50% expensing = £125,000 @ 6% = £7,500 per annum.

Total = £9,750 per annum.

The company would set out details of its claim on its tax return, setting out information on the type and amount of the capital investment, a description of the assets, details of total qualifying costs, and the date that the assets were first used for business purposes.

8.6 Other incentives and grants

Both the UK and Scottish Governments provide a range of grants, loans, and other funding support to encourage greener, healthier travel. The funding opportunities offered vary from year to year. This section provides an indicative list of the programmes that either are or have been operated in recent years to support businesses and individuals seeking to switch from commuting in petrol or diesel cars to more sustainable travel methods. They are listed in alphabetical order by programme. Note that the funds of some of these programmes may be fully committed and applications no longer being accepted, so any organisation or individual wishing to benefit from them would need to confirm their current status. A list of grants that may be available in the UK or Scotland for different purposes is given at:

<https://www.grantfinder.co.uk/> and <https://funding.scot/>

Since the scope and availability of grants from both the public sector and private philanthropists is constantly evolving, businesses are recommended to research the Internet for the most up-to-date information regarding the availability of different grants and terms and conditions applying to them.

8.6.1 Access Bikes

Ref: <https://www.cyclinguk.org/accessbikes>

Access Bikes provides funding to community or third sector organisations to help people on low incomes to access bikes by removing the barrier of high upfront costs of a bike and equipment. With the help of funding from the Scottish Government, the programme offers capital grants to organisations to buy bicycles for people experiencing financial hardship in their community. Its grant fund for 2023-24 is fully allocated, but it is inviting organisations to register interest for the 2024-25 programme, which offers capital grants to organisations across three funding streams, as follows:

1. **Funding stream 1: Main fund.** This funding is for community organisations in Scotland that are supporting people who are struggling financially in communities hit hardest by the cost-of-living crisis. Eligible groups can apply for a grant to buy bikes and accessories for adults with whom they are working and who would like to get a bike and start cycling.
2. **Funding stream 2: Non-standard fund.** This funding is for community organisations in Scotland that are supporting disabled people. Eligible groups can apply for a grant to buy non-standard cycles and accessories to benefit adults with whom they are working and who would like to use a bike and start cycling. Cycles are to be owned and maintained by the community organisation applying for the grant. Non-standard cycles include tricycles, handcycles, wheelchair attachments and tandems. The Cycling UK website (above) states that, "This funding stream has now closed. If you are interested in applying for funding to purchase non-standard cycles, please contact: cyclinguk-cyclesharefund@cyclinguk.org."
3. **Funding stream 3: Recycled fund.** This funding is for established cycle recyclers that can provide high-quality second-hand cycles and accessories to people who are

financially struggling. The Cycling UK website states that “This stream is initially operating as a pilot working with identified partner organisations, so is not currently open for applications. For more information, please email us.”

8.6.2 Bikes for Health & Social Care Staff.

Ref: <https://www.cycling.scot/what-we-do/cycling-friendly/nhs>

In this programme, Cycling Scotland works with health and social care providers across Scotland to provide funding to health or social care employers for bikes that will help staff choose a reliable, affordable way to get to work, particularly staff on short-term contracts not eligible for a Cycle to Work scheme (see below) to purchase and own their own bike, lock, and helmet. Prior to applying, employers should contact the Cycling Friendly team to discuss the proposal at cyclingfriendly@cycling.scot Cycling Friendly can support with:

- Funding to provide bikes for staff;
- Directing to funding for secure bike storage for staff;
- Attaining the nationally recognised Cycling Friendly Employer award;
- Directing staff to cycle training to increase their confidence and road safety skills.

8.6.3 Cycling Friendly Employer.

Ref: <https://www.cyclinguk.org/cycle-friendly-employer>

The Cycle Friendly Employer award demonstrates to employees and customers that a business takes seriously its commitment to combatting climate change, improving staff well-being, and providing alternative transport solutions. Entrants are assessed on their cycle-friendly culture, infrastructure, and policies. Successful nominees access bespoke, ongoing support from Cycling UK and join their network of cycle friendly employers. The process is as follows:

- 1) A business completes its self-assessment showing the ways it supports its staff to cycle.
- 2) Once the self-assessment is complete, eligible businesses will undergo an onsite or virtual audit. Cycling UK’s expert auditors will assess their facilities and communications against their self-assessment answers and provide the business with a detailed development report.
- 3) With the audit complete, accreditation will be confirmed with a bronze, silver, or gold award, and an accredited business will be able to access:
 - A schedule of exclusive content to engage their staff and promote cycling throughout the calendar year;
 - A digital marketing and PR toolkit to showcase their achievement;
 - A wall plaque for display on their premises.

8.6.4 Cycle Repair Scheme Scotland

Ref: <https://www.cyclinguk.org/scotland-cycle-repair-scheme-faqs>

This scheme works with bike shops across the country to provide free bike repair and maintenance to those who need it, by providing free repair and maintenance work up to the value of £50. A total of 30,000 repairs will be available across Scotland. The scheme is funded by the Scottish Government and is administered by Cycling UK.

8.6.5 Cycle To Work Scheme.

Ref: <https://www.bike2workscheme.co.uk>

The Cycle to Work scheme is designed to help cyclists save money on a new work bike and spread the cost of the bike over monthly tax-free instalments through their employer. It operates as follows:

- A workplace registers with a scheme provider.
- An employee chooses the bike they want, and the employer then pays for it.
- The employee pays their employer back through monthly instalments deducted from their payroll.
- Salary sacrifice periods are for a minimum of 12 months (but can be for longer) and the employer can advise on the spending limit. The 'Green Commute Initiative' allows for the repayments to be spread over 12-48 months as agreed with the employer.
- Monthly payments for the new bike are taken from the employee's gross salary before any tax is deducted. The employee pays less tax and National Insurance every month as bike payments are tax deductible. Therefore, a standard rate taxpayer can save up to 32% of the actual cost of the bike, when savings in NI payments are taken into account, with an even bigger saving for higher rate taxpayers.
- With most providers, there is an end-of-scheme payment, because technically the cyclist has been loaned the bike by their employer and has to buy it at what HMRC call a fair market value, which, according to the guidance, usually works out around 7% of the purchase price, though the Green Commute Initiative only charges £1.

There is also a financial benefit for the employer, as they pay lower employer National Insurance contributions, so they save about 13% on the cost of the bike.

How the scheme works for employees

The Cycle to Work scheme is an employee benefit allowing an employee to buy a cycle and equipment. The cost of the new equipment comes directly out of the employee's salary, so they do not pay tax or National Insurance on it, saving around 32%. Because the payment is made before deductions, the employee does not pay tax on that portion of their salary, saving money on both income tax and National Insurance. The process works as follows:

- The employer has to be registered with one of the various scheme providers on offer;
- The employee has to choose what equipment they need, which can include the bike itself, clothing, and accessories, and then submit their application to their employer;
- Once the employer has approved the employee's application with the service provider, they pay for the kit and the employee receives a voucher, redemption code or Letter of Collection,

depending on which provider is being used. This is given by the employee to the retailer in payment;

- The employee then pays their employer back through monthly instalments, which are automatically taken through payroll, for the agreed hire period. How much is paid each month depends on the total value of the loan;
- This is a hire scheme, so at the end of the loan period the employee has three options. The first is to return the equipment to the provider; the second is to buy the equipment at what HMRC calls a “fair market price”; and the third is to extend the loan agreement for another three years for a small refundable deposit of either 3% or 7% of the equipment. No further payments are made during this period, and at the end of the three years the employee can either return the equipment and get the deposit back or keep the equipment for no further cost.

The scope of the scheme can cover:

- A cycle, which HMRC defines as “a bicycle, a tricycle, or a cycle having four or more wheels, not being in any case a motor vehicle”; e-cycles are also included;
- Government guidelines state that the employee should use the bike and accessories for commuting for at least half of its usage.
- It also includes what HMRC calls “cyclists’ safety equipment”. There is no legal definition of this, but it can include:
 - Cycle helmets which conform to European standard BSEN1078,
 - Bells and bulb horns,
 - Lights, including dynamo packs,
 - Mirrors and mudguards to ensure riders’ visibility is not impaired,
 - Cycle clips and dress guards,
 - Panniers, luggage carriers and straps to allow luggage to be safely carried,
 - Child safety seats,
 - Locks and chains to ensure the cycle can be safely secured,
 - Pumps, puncture repair kits, cycle tool kits and tyre sealant to allow for minor repairs,
 - Replacement parts to keep a cycle roadworthy,
 - Adaptations for disability/mobility requirements, and
 - Reflective clothing or reflective cycle equipment such as spoke reflectors.

There are several providers that employers can register with. The main ones are:

- Evans Cycles’ Ride to Work,
- Cyclescheme,
- Vivup,
- Halford’s Cycle2Work,
- Bike2Work,
- Green Commute Initiative, and
- Cycle Solutions.

Two of the biggest online retailers run their own schemes:

- Wiggle Cycle to Work and
- Chain Reaction’s Ride 2 Work.

UK cycling brand Raleigh has its own scheme, Electric Bike Access, allowing you to save on any Raleigh bike, as well as models by sister brands Haibike and Lapierre.

8.6.6 Energy Saving Trust Programmes to Promote Bike Use.

Ref: <https://energysavingtrust.org.uk/grants-and-loans>

for a full list of grants and loans available from the Energy Saving Trust.

Further details on specific grant schemes can be secured from this site, for example details of loans to buy e-bikes can be referenced at <https://energysavingtrust.org.uk/grants-and-loans/ebike-grant-fund/>.

The Energy Savings Trust runs grant and loan programmes providing financial support for increased bike use. (NB: It should be noted that, as with other programmes listed in this section, some may be fully allocated and no longer accepting applications, so any organisation or individual wishing to benefit from them would need to confirm their current status).

- *eBike Grant Fund* – allocated in two categories: Category A provides up to £25,000 for projects that will provide opportunities to their communities to trial ebikes, while Category B makes “up to £200,000 available towards large-scale fleets of pool bikes or public bike share / hire schemes”. The latest information on the Internet states that applications for both Category A and B have now closed. In order to request further information about the eBike Grant Fund, interested parties should email ebikegrantsscot@est.org.uk.
- *eBike Loan scheme* – The Energy Savings Trust website states that, “After six years of supporting Scottish residents and businesses to champion active travel, representing over 4,000 ebikes and nearly £10 million of funding, the ebike loan is officially closing. The loan, funded by Transport Scotland, has been a massive success, exemplified in our case studies and overall positive impact of having more people enjoying the benefits of cycling.” It goes on to state the, “Although the fund is closed, there is other transport funding available for Scottish residents: Used Electric Vehicle loan; Domestic Chargepoint funding; Low Emission Zone support fund for households.”

Other Energy Saving Trust programmes mentioned on the Trust’s website include:

- A ‘*Used Electric Vehicle loan*’, currently closed but may re-open;
- *Domestic Chargepoint funding*, also currently closed but may re-open. The Trust’s website states that “if you're interested in being contacted if the fund reopens next year, you can register your interest.”

8.6.7 Places for Everyone’ funding.

Ref: <https://www.sustrans.org.uk/our-blog/projects/2019/scotland/places-for-everyone>

Places for Everyone is described as “Sustrans’ permanent infrastructure fund for Scotland. Supported by Transport Scotland, we provide funding and expertise to help deliver walking, wheeling, and cycling improvements across the country. We currently have more than 200 projects at various stages of development, ranging from multi-million-pound transformations in Scotland’s cities to new walking routes between some of Scotland’s smallest communities.”

Funding for new Places for Everyone projects is available to Local Authorities, Regional Transport Partnerships, or National Park Associations, while existing projects by other organisations will continue to be supported and will be able to access funding for subsequent project stages.

The programme can award 100% of design costs and 70% of construction costs for existing projects and will work with promoters to identify match funding where necessary.

The “minimum criteria” for a successful Places for Everyone bid are stated to be as follows:

1. Develop ideas collaboratively and in partnership with communities.
2. Facilitate independent walking, cycling, and wheeling for everyone, including an unaccompanied 12-year-old
3. Design places that provide enjoyment, comfort, and protection.
4. Ensure access for all and equality of opportunity in public space.
5. Ensure all proposals are developed in a way that is context-specific and evidence-led.
6. Reallocate road space, and restrict motor traffic permeability to prioritise people walking, cycling, and wheeling over private motor vehicles.

Infrastructure must be of a specification that will remain of high functional quality for at least 15 years and will accommodate both current and future needs, and all projects must be subject to Equality Impact Assessments and ecological appraisal.

Further information is available from PlacesForEveryone@sustrans.org.uk

8.6.8 Season Ticket Support

Ref: <https://www.scotrail.co.uk/business-travel>

A number of groups are eligible for discounts on ticket prices for public transport, including:

- young people – anyone aged under 22 is eligible for free bus travel in Scotland, while for rail travel children aged 5-15 get a 60% discount and young people aged 16-25 are eligible for a 33% discount. As the 16-25 railcard can be bought for 3 years up to the day before an individual’s 24th birthday, in practice a young person could benefit from this scheme until the day before their 27th birthday;
- a ‘two together’ railcard offers a third off the rail ticket price for two people travelling together;
- disabled persons and senior persons aged 60 and over can also buy railcards giving a discount of a third off rail travel and are eligible for the Scottish National Entitlement Card entitling them to free bus travel.

Employers can also help to fund their employees’ public transport costs, by:

- providing employees’ season tickets;
- reimbursing their employees’ season ticket costs;
- making loans to employees to buy season tickets; and
- contributing to subsidised or free public bus transport

This assistance may be classified as a “benefit in kind” and taxable as such. However, an employer does not have to report anything to HM Revenue and Customs (HMRC) if contributing to subsidised or free public bus transport or pay any tax or National Insurance on these costs. HMRC Guidance states that, “An example would be when you help finance a bus route that gives your employees free or reduced-rate transport between their homes and work or between workplaces.” The Guidance also states that, “You do have to report your employees’ public transport costs if they are a part of a salary sacrifice arrangement.”

8.6.9 The Shift Programme

Ref: <https://www.cyclinguk.org/shift>

Under this programme, community groups based in Scotland could secure grants of up to £1,500 to help more people to travel by bike. This included funding for cargo bike trials, cycle training and expert advice. Shift was funded by Transport Scotland and delivered by Cycling UK. It ran between 2021 and 2023 and now appears to be closed.

8.6.10 Smarter Choices, Smarter Places (SCSP)

Ref: <https://www.transport.gov.scot/active-travel/smarter-choices-smarter-places/>

The Smarter Choices, Smarter Places (SCSP) initiative was developed to encourage more people to reduce their car use in favour of more sustainable alternatives such as walking, cycling and public transport, by promoting infrastructure designed around walking, cycling, shared car use and public transport.

As well as infrastructure, SCSP aims to reduce single occupancy car use and encourage walking, cycling, car share and public transport. Some of the projects supported include free maps with walking and cycle routes, personal travel planning, public events, marketing, free bike repair and financial incentives to use public transport. The projects can also include new services that seek to promote modal shift, such as a lift share website encouraging a shift from single occupancy car use to multi-occupancy usage.

SCSP was rolled out across Scotland in 2015/16. It is a grant scheme to support and promote active and sustainable travel. The programme is funded through Transport Scotland (Sustainable Transport team) and includes an Open Fund and Local Authority Fund. The SCSP Open Fund aims to change people’s everyday travel behaviour by funding projects that:

- encourage people to walk, wheel (i.e. use mobility aids) or cycle as part of their everyday short journeys;
- encourage people to use other sustainable travel choices for longer journeys such as cycling and public or community transport; or
- encourage organisations to adopt home-working practices.

Funding is awarded for a period of 12 months and each project must align with one of six key outcomes:

- More people choose not to make every day journeys,

- More people choose to walk or cycle for short local journeys,
- More people choose sustainable transport options for longer journeys,
- People develop more positive attitudes towards sustainable transport choices,
- People's knowledge about sustainable transport choices increases, or
- There is an increased evidence base to support sustainable transport interventions.

Grants can be provided from £5,000 to £100,000. Applications in excess of £10,000 are expected to include the following additional documents:

- A Project Plan laying out key activities and milestones;
- A Risk Assessment illustrating key delivery risks in the project along with appropriate mitigations;
- A Communications Plan demonstrating the range of stakeholders the project will engage with, and the communication tools and level of engagement.

Match funding is also required for projects at 50%, which can be partly in an 'in kind' contribution. For instance, if SCSP Funding is £25,000, the minimum cash match required is £12,500, with an in-kind contribution of up to £12,500, to provide a total project cost of £50,000. The in-kind contribution is not in cash, and can include materials, equipment, staff hours and volunteer hours.

The SCSP Open Fund is a revenue fund which can be used to fund the running costs of a project such as staff costs or activities, events, and resources such as maps. As a revenue fund, it cannot be used to support capital costs such as infrastructure or equipment purchase.

The SCSP Local Authority Fund (See <https://www.pathsforall.org.uk/local-authority-fund>) supports local authorities in Scotland to encourage more active and sustainable travel choices, and in 2023/24 awarded £5 million of funding to local authorities to encourage less car use and more journeys by foot, bicycle, public transport and car share in a number of innovative ways including:

- Maps, apps, real time passenger information and guides;
- Work with schools, businesses and local communities;
- Community and workplace active travel challenges;
- Walking and cycling festivals;
- Support to voluntary and community organisations supporting active travel.

The level of funding available for these two funds in 2024/25 is not stated on the relevant websites.

8.6.11 Transport Scotland's Paths for All Programme

Ref: <https://www.transport.gov.scot/active-travel/active-travel-funding-opportunities/>

In addition to SCSP, the following funds are also available under Transport Scotland's Paths for All programme:

- *The Ian Findlay Path Fund*: a £1.5 million fund for community and third sector organisations to support the improvement of path networks and routes with capital investment. Projects are supported to improve the accessibility and resilience of paths to increase walking, wheeling and cycling for everyday journeys, with grants of between £10,000 and £100,000 available;
- *The Walking for Health Grant Fund* to increase the number of people walking in Scotland. The grant size is up to £15,000;
- *Community Paths Active Travel Grants*, which provide funding to support communities to improve and promote paths and routes that will make it easier for people to walk, wheel or cycle for everyday journeys through grants of up to £3,000.

8.6.12 Travel Better Grants.

Ref: <https://energysavingtrust.org.uk/wp-content/uploads/2020/10/Travel-Better-leaflet.pdf>

The Energy Saving Trust offers a Travel Better Fund as a support fund to households that have received a grant from the Low Emission Zone Support Fund. One or two members of a household can then apply for a further £500 each (up to a maximum of £1,000) towards Travel Better options towards the replacement costs of petrol or diesel vehicles, including:

- *New, recycled, or second-hand bikes;*
- *cargo bikes, adaptive bikes, and electric versions of these – options must be purchased from a bike shop;*
- *Bike repair, servicing, and maintenance costs (up to £100 and claimed once only) – must be repaired at a bike shop.*

Claims can be made for a combination of all eligible options and claim for any amount up to £500: for example, if a combination of public transport and a shared bike scheme, where costs could include a city bike hire membership and a season ticket.

To be eligible, an applicant must already have disposed of their vehicle through the Low Emission Zone Support Fund.

9 Employers Currently Offering Corporate Travel Schemes

The following list of employers provide a range of subsidised sustainable travel options for staff.

Employer	Scheme
ACCA	FirstBus Employee Commuter Travel Club Scheme
Advanced	FirstBus Employee Commuter Travel Club Scheme
Anglian Group	FirstBus Employee Commuter Travel Club Scheme
ARROW GLOBAL	FirstBus Employee Commuter Travel Club Scheme
ASDA	Cycle scheme
Aviva	FirstBus Employee Commuter Travel Club Scheme
Barclays	FirstBus Employee Commuter Travel Club Scheme
BBC	Cycle scheme
Beatson Institute for Cancer Research	FirstBus Employee Commuter Travel Club Scheme
Beaverbrooks	FirstBus Employee Commuter Travel Club Scheme
BIOCLAVIS	FirstBus Employee Commuter Travel Club Scheme
Blackadders LLP	FirstBus Employee Commuter Travel Club Scheme
Blazing Griffin	FirstBus Employee Commuter Travel Club Scheme
Brightree Limited	FirstBus Employee Commuter Travel Club Scheme
BT	FirstBus Employee Commuter Travel Club Scheme
Capita PLC	FirstBus Employee Commuter Travel Club Scheme
Centrica	Cycle scheme
Child Maintenance Group Scotland	FirstBus Employee Commuter Travel Club Scheme
City Facilities Management UK Ltd	FirstBus Employee Commuter Travel Club Scheme
City Of Glasgow College	FirstBus Employee Commuter Travel Club Scheme

Clyde College	FirstBus Employee Commuter Travel Club Scheme
Cornerstone Asset Management	FirstBus Employee Commuter Travel Club Scheme
Cosgrove Care	FirstBus Employee Commuter Travel Club Scheme
DAC Beachcroft Scotland	FirstBus Employee Commuter Travel Club Scheme
DalataHotels	FirstBus Employee Commuter Travel Club Scheme
Deloitte UK	Bikes4Work Scheme
Direct Line	FirstBus Employee Commuter Travel Club Scheme
Driver & Vehicle Standards Agency	FirstBus Employee Commuter Travel Club Scheme
DWP	FirstBus Employee Commuter Travel Club Scheme
DWP - Springburn Service Centre	FirstBus Employee Commuter Travel Club Scheme
Entain	FirstBus Employee Commuter Travel Club Scheme
Finsbury Food Group	FirstBus Employee Commuter Travel Club Scheme
Fire Scotland	FirstBus Employee Commuter Travel Club Scheme
Food Standards Scotland (FSS)	FirstBus Employee Commuter Travel Club Scheme
Fraser Hart	FirstBus Employee Commuter Travel Club Scheme
Genpact Openwealth	FirstBus Employee Commuter Travel Club Scheme
Glasgow Caledonian Uni	FirstBus Employee Commuter Travel Club Scheme
Glasgow City Council	FirstBus Employee Commuter Travel Club Scheme
Glasgow Kelvin College	FirstBus Employee Commuter Travel Club Scheme
Gold Brothers (The Enchanted Galaxy)	FirstBus Employee Commuter Travel Club Scheme
Hard Rock Cafe Glasgow (Passcode authority)	FirstBus Employee Commuter Travel Club Scheme
Harper Macleod LLP	FirstBus Employee Commuter Travel Club Scheme
HMRC	FirstBus Employee Commuter Travel Club Scheme

Home Office	FirstBus Employee Commuter Travel Club Scheme
John Lewis & Partners	FirstBus Employee Commuter Travel Club Scheme
JPI Media PLC	FirstBus Employee Commuter Travel Club Scheme
Kentigern House	FirstBus Employee Commuter Travel Club Scheme
M Squared	FirstBus Employee Commuter Travel Club Scheme
Marks and Spencer	FirstBus Employee Commuter Travel Club Scheme
Mediterranean Shipping Company	FirstBus Employee Commuter Travel Club Scheme
Mochridhe	FirstBus Employee Commuter Travel Club Scheme
Morrisons	FirstBus Employee Commuter Travel Club Scheme
Next plc	FirstBus Employee Commuter Travel Club Scheme
NHS Golden Jubilee	FirstBus Employee Commuter Travel Club Scheme
NHS Greater Glasgow & Clyde	FirstBus Employee Commuter Travel Club Scheme
NHS National Services Scotland	FirstBus Employee Commuter Travel Club Scheme
Peninsula Business Services	FirstBus Employee Commuter Travel Club Scheme
Pinsent Masons	FirstBus Employee Commuter Travel Club Scheme
Police Scotland	FirstBus Employee Commuter Travel Club Scheme
REED	FirstBus Employee Commuter Travel Club Scheme
Ricardo Energy and Environment	FirstBus Employee Commuter Travel Club Scheme
Sainsbury	FirstBus Employee Commuter Travel Club Scheme
Santander	Cycle scheme
Scottish Police Recreation Association	FirstBus Employee Commuter Travel Club Scheme
Eurogroup	FirstBus Employee Commuter Travel Club Scheme
Sedgwick International UK	FirstBus Employee Commuter Travel Club Scheme

SSE	Interest-free salary advance to cover public transport season tickets' in addition, they are a member of the Cycle to Work scheme.
Selladfield Ltd	Cycle scheme
Shoe Zone	FirstBus Employee Commuter Travel Club Scheme
South Lanarkshire College	FirstBus Employee Commuter Travel Club Scheme
Stantec UK Limited	FirstBus Employee Commuter Travel Club Scheme
Sthree	FirstBus Employee Commuter Travel Club Scheme
Student Loans Company	FirstBus Employee Commuter Travel Club Scheme
Sword IT Solutions	FirstBus Employee Commuter Travel Club Scheme
Teleperformance UK	FirstBus Employee Commuter Travel Club Scheme
Teleperformance UK (Passcode Controlled)	FirstBus Employee Commuter Travel Club Scheme
TESCO BANK	FirstBus Employee Commuter Travel Club Scheme
Thales UK	FirstBus Employee Commuter Travel Club Scheme
THE HUB GLASGOW	FirstBus Employee Commuter Travel Club Scheme
The University of Glasgow	FirstBus Employee Commuter Travel Club Scheme
The Zinc Group	FirstBus Employee Commuter Travel Club Scheme
TLT LLP	FirstBus Employee Commuter Travel Club Scheme
University of Strathclyde	FirstBus Employee Commuter Travel Club Scheme
University of West of Scotland	FirstBus Employee Commuter Travel Club Scheme
Vodafone	FirstBus Employee Commuter Travel Club Scheme
Walker Love	FirstBus Employee Commuter Travel Club Scheme
Webhelp UK	FirstBus Employee Commuter Travel Club Scheme
Wilko	FirstBus Employee Commuter Travel Club Scheme

