

	<u>REIMBURSEMENT OF EXPENSES POLICY</u>	Ref:	033
		Issue Date:	November 2017
		Issue:	9

Introduction

This document outlines the policy which applies to the reimbursement of expenses incurred by employees when engaged on Company business. These guidelines are designed to provide for the reimbursement of reasonable out-of-pocket expenses wholly, exclusively, necessarily and actually incurred by an employee engaged on the lawful business of the Company.

Expense claims

Expense claims should be made on the appropriate expense claim form. The form must be completed and signed by the employee, countersigned by the employee's line manager and then submitted to the Accounts Department.

Employees should ensure that all expense claims are made promptly and at the latest within [four weeks] of incurring the expense, and in any event, within seven days of the end of the Company's financial year, which is 31st December where the expenses relate to that financial year. Any claims which are submitted out of time will not be met by the Company.

The Company will pay claims for authorised expenses by BACS transfer into the same bank account into which an employee's salary is paid.

Provision of receipts

For audit purposes, employees must provide original VAT receipts for expenditure incurred where this is reasonably possible (which include the date, time and nature of the transaction). Where it is not possible, the employee must give a detailed description of the expenditure incurred on the expense claim form.

The Company may return an expenses claim form to an employee without payment if it is completed incorrectly or lacks supporting evidence.

Advances of expenses

It is not the policy of the Company to advance expenses.

Subsistence allowances

Definition of business travel

The Company will reimburse travelling expenses which are necessarily incurred for business purposes. In determining what constitutes a business journey, the following apply:

Employees whose normal base is at the Company's offices

Journeys from the office

Once approved, where an employee starts a business journey, e.g. to visit a customer or to visit a site, the odometer reading on the vehicle should be noted at the start and at the end of the journey. The expense claim form can then be completed with the actual mileage undertaken. The starting point along with the place or places visited should be noted, including the individual or company visited and location.

Journeys from home

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Journeys between an employee's home and normal work base are considered private and do not constitute business travel. Under no circumstances should employees claim the cost of their journeys from home to their normal place of work. All journeys from home on business may be regarded as business except as stated below.

In certain circumstances, it may be necessary for an employee to start or finish a journey from home. In these circumstances, the employee may claim only the lesser of:

- (a) the distance actually travelled, and
- (b) the distance which would have been travelled if the employee had started or ended the journey at their normal place of work.

The Company will not reimburse the cost of any travel undertaken for personal reasons.

Car

Employees who are entitled to receive a car allowance and use their car to travel on Company business may claim a mileage allowance of 45p per mile, subject to the calculation of business mileage detailed above. The vehicle must be comprehensively insured for use while on Company business, the vehicle must be roadworthy and taxed and the employee must hold a full UK driving licence.

In circumstances where approval is given for employees who are not eligible for car allowance to use their car for business travel, mileage will be reimbursed at the rate of 45p per mile, subject to the calculation of business mileage detailed above. The vehicle must be comprehensively insured for use while on Company business, the vehicle must be roadworthy and taxed and the employee must hold a full UK driving licence.

Mileage expenses may not under any circumstances be claimed for home to office travel even if the travel is outside normal working hours (e.g. on-call, call out or weekend working).

At its absolute discretion, the Company may carry out spot checks on business mileage claims, using online mileage calculators or any other appropriate tools, to ensure that employees are correctly recording the actual mileage undertaken.

Fines and penalties

The Company is not responsible for any fines or penalties which the employee may receive while on Company business, for example speeding and parking fines or clamping and vehicle recovery charges. The responsibility for paying such fines or penalties rests with the employee.

The Company will, however, reimburse toll charges, congestion charges and parking costs.

Rail and coach travel

Employees required to travel on Company business by rail or coach may claim the full costs of standard class rail or coach fares.

Where possible, rail or coach travel should be booked well in advance to benefit from any discounts for early booking.

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Taxi fares

Employees may claim the cost of taxi fares where suitable public transport is not available, or where there are several employees travelling together to make this more cost effective than public transport.

Other expenses

Employees should seek the prior approval of their line manager before incurring other expenses.

False claims

If the Company considers that any expenditure claimed was not legitimately incurred on behalf of the Company or is a false expense claim, it may request further details from the employee. The Company will check and investigate any expenses claim as it sees fit.

Any abuse of this policy will not be tolerated and action will be taken where appropriate under the Company’s disciplinary procedure. Depending on the circumstances, the Company may treat a breach of this policy as potential gross misconduct, which may render the employee liable to summary dismissal. In addition, the Company may report the matter to the police if there is evidence to suggest that a criminal offence may have been committed.

The Company will process the personal data collected in connection with the operation of the reimbursement of expenses policy in accordance with its data protection policy and any internal privacy notices in force at the relevant time. Inappropriate access or disclosure of personal data will constitute a data breach and should be reported immediately to the Company’s Data Protection Officer in accordance with the Company’s data protection policy. Reported data breaches will be investigated and may lead to sanctions under the Company’s disciplinary procedure.

Reviewed:- 14th October 2025

S.L.Pickles
 Director
 Serendipity Healthcare Ltd