Expense Policy

Company Policy No: 14b
Company: Greencastle Solutions Ltd
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1. **REIMBURSEMENT OF EXPENSES**

1.1 An employee ('you') within the Greencastle Holdings Group ('we' or 'us') can claim expenses, so long as they have been properly incurred and claimed in accordance with this policy.

1.2 We retain the right to determine whether to reimburse any expense claim submitted under this policy. For the avoidance of doubt, where we deem an expense not to have been claimed in accordance with this policy or the claim submitted is not in accordance with the procedures set out in this policy, the claim will be rejected and reimbursement refused.

1.3 Any attempt to claim expenses in breach of this policy or contrary to the terms of this policy may result in disciplinary action.

1.4 For the avoidance of doubt, an 'employee' under this policy is an internal staff member who /regularly works at one of our office establishments and is employed by us under a contract of service.

1.5 Under this policy, all expenses incurred must be submitted via our expenses management system, PLEO. Further details on how to download the PLEO mobile app and set up your account can be found by contacting Accounts Payable.

1.6 If you have been provided with a company credit card or a PLEO Card (collectively referred to as 'Credit Card'), you are responsible for ensuring that the Credit Card is only used for business purposes and that any purchases permitted and made are in accordance with this policy:

1.6.1 Credit Cards are issued to certain employees of the company who are authorised in advance for booking accommodation only. Any other transactions must be claimed as expenses instead in accordance with clause 1.7 below. Any personal expenditure charged to a Credit Card will be in breach of this policy and may result in disciplinary action/clawback of spend.

1.6.2 Where purchases have been made using a Credit Card, you are required to upload all receipts relevant to all purchases within 5 working days of the expense being incurred. Receipts must clearly state the full breakdown of costs related to the transaction, including the date and time the transaction was completed. Failure to upload receipts within the specified timeframe will result in the card being blocked, as necessary.

1.6.3 Where accommodation has been booked using the Credit Card in accordance with clause 1.6.1, you must provide the booking reference number, invoice and/or receipt, and all booking confirmation details (including who the booking was for and why the booking was made) in the notes section of the PLEO submission. You must retain copies of all relevant receipts for record-keeping purposes for a minimum of 30 days, as we will review Credit Card statements each month.

1.7 If you have not been provided with a Credit Card and/or you incur an expense in the performance of your duties of employment, you must submit your expenses claim using the appropriate feature on PLEO as outlined under this clause 1.7. Expenses will, at our sole discretion, be reimbursed if they are:

1.7.1 incurred wholly, exclusively and necessarily in the performance of your duties of employment and are listed in this expenses policy,

1.7.2 submitted correctly on PLEO,

1.7.3 supported by relevant receipts and other documentation (for example, VAT receipts, tickets, and credit or debit card transaction data) as required by PLEO. All documentation provided must be clearly visible and include a breakdown of the expense incurred, and

1.7.4 authorised by your line manager or as otherwise specified with the relevant instructions in force at the time the expense was incurred.

1.8 Subject to clauses 1.1 to 1.3, claims for expenses submitted in accordance with this policy and authorised by Us will be paid directly into your bank/building society account on Friday each week in arrears.

1.9 Any questions about the reimbursement of expenses should be submitted to Accounts Payable via accountspayable@greencastlesolutions.co.uk .

2. TRAVEL EXPENSES

2.1 You can claim the cost of necessary travel incurred wholly, exclusively and necessarily in the performance of your duties. You should use existing travel cards or season tickets wherever possible. The following are not treated as travel in connection with our business:

2.1.1 travel between your home and usual place (or places) of work, otherwise than to a temporary workplace (see below),

2.1.2 travel which is mainly for your own purposes (i.e. private travel), and

2.1.3 travel which, while undertaken on our behalf, is similar or equivalent to travel between your home and your usual place of work.

2.2 Travel between your home and a workplace will only be reimbursed if the following conditions are met:

2.2.1 The place where attendance is required is for a limited duration or temporary purpose. For this purpose, limited duration is defined as a place where attendance is required (or is likely to last) for a continuous period of not more than 24 months.

2.2.2 Continuous period above is defined as spending 40% or more of the employee's time at that location.

2.3 **Car**. Where it is cost effective for you to use your own car for business travel, and you have been authorised to do so, you can claim a mileage allowance on proof of mileage in accordance with the current authorised mileage rates authorised by HM Revenue & Customs. Details of the current mileage rates can be obtained from the Accounts Payable. You can also claim for any necessary parking costs which need to be supported by a receipt or the display ticket.

Where you have been provided with a Company Car, you are expected to undertake all business travel in the Company Car. If you do not receive a fuel card with your Company Car, you may claim the cost of miles travelled in your Company Car. The rate at which you will be reimbursed will be in accordance with HMRC's Advisory Fuel Rates relevant to your Company Car.

2.4 **Air travel**. If you are required to travel by plane in the course of your duties, you must discuss this in advance with your line manager, where you will be further advised of the relevant documentation that you will need to submit to reclaim expenses. For the avoidance of doubt, air travel arrangements and bookings should not be made without the prior authorisation of your line manager.

3. CLIENT ENTERTAINING

3.1 You can claim for the costs incurred for client entertaining (such as providing a meal to a client as part of a business-related meeting). However, such costs must be approved by your line manager prior to being incurred, and within the budget set for this purpose. Receipts will be required for submission as part of your claim.

3.2 Where you are required to entertain clients as part of your duties of employment, you must seek prior approval from your line manager and provide the following details to the Accounts Payable Department:

3.2.1 Name of the client

3.2.2 The details of the individuals from the client that will be present

3.2.3 The nature of the meeting, i.e., what are you looking / likely to achieve (e.g. relationship building)

If the proposal is authorised by your line manager, you must also report any outcome from the meeting thereafter.

4. SUBSISTENCE

4.1 A claim for expenses can be made for costs incurred while travelling on business, subject only to any such expense also meeting the conditions of clause 2.1. Additional costs of travel, such as costs of meals whilst travelling, can also be claimed provided evidence of any such expenses is submitted with the claim.

5. WORK RELATED TRAINING

5.1 Where you are required to attend or undertake additional training in relation to the duties of your employment you can submit the cost of any such training in line with this policy. All training costs must be approved by your line manager prior to being incurred.

5.2 Any such course must be designed to impart, instil, improve or reinforce any knowledge, skills or personal qualities which are likely to prove useful to performing your duties and will enhance your ability to undertake your employment duties.

5.3 Where any training course meets the definition as stated at clause 5.2, a claim for costs wholly, exclusively and necessarily incurred in relation to the training course should be submitted in line with this policy for our consideration.

5.4 Training costs for this purpose include incidental expenses incurred in respect of such training, such as additional childcare, travel and subsistence getting to an external training centre, etc. We retain the sole discretion to determine whether any such expenditure is to be treated as work-related training.

6. GENERAL EXPENSES

6.1 Where you have incurred a cost for the purchase of books or other training material and the material is required in order to allow you to carry out the duties of your employment rather than provide you with additional skills a claim for expenses can be made for consideration in line with this policy.

6.2 Other expenses incurred on our behalf to include but not limited to stamps, stationery, office supplies etc. can also be claimed under this policy. Any such expense can only be claimed where it is for our benefit or wholly, exclusively and necessarily incurred for the purpose of performing your duties of employment.

7. OTHER

7.1 If other expenses are incurred during the performance of your duties of employment but not included within this policy, you must speak to the Accounts Payable Department in accordance with clause 1.9 before submitting a claim for our consideration.

8. POLICY

8.1 This expenses policy does not form part of your contractual rights. As such, all claims submitted to us for expenses will be subject to consideration and approval prior to any reimbursement being made. We retain the right to determine the extent of any reimbursement and also the right to reject any claim made, including those made in line with the policy set out above.