

Title of Document	Expenses Policy		
Name of Department	Finance		

What type of document is this?	Policy		
Which Helping Hands POL/SOP/W.I does this document relate to?	NA	Reference number of POL/SOP/W.I	

Which Operational Priority/Priorities does this document link to?	Governance Framework		People, Performance & Culture	
	Maximising Efficiency & Cost Management			

Custodian of document	Financial Controller	Committee/Group responsible for this document	Senior Leadership Team	
Approval date and committee chairperson signature	21.05.2024	When is its next scheduled review?	21.05.2027	

Who does it apply to?	All Helping Hands staff at the facility – excluding care staff				
	Does it apply to bank workers?	Yes	Does it apply to agency staff?	No	Does it apply to third party contractors?

Purpose of the Policy	To give clarity, understanding and process of company expenses to all applicable Employees				
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Expenses Policy Requirements

ROLES AND RESPONSIBILITIES

Role	Responsibility
Financial Controller	To give guidance and management within the Finance team and to ensure adherence to policy and expenses process. To audit and monitor the effectiveness of the policy
Group Cost Accountant	To process all expense claims within the guidelines of the policy
Staff	To ensure that expense claims are submitted in a timely manner and that claims are accurate and submitted correctly

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1. INTRODUCTION

Purpose

The purpose of this policy is to set out the procedures to be followed when making business travel arrangements and claiming for expenses that have been incurred in connection with Helping Hands business. The key objectives of this policy are:

- To set out the Helping Hands policy relating to business travel and expenses and clearly state the types of expenditure that will and will not be reimbursed,
- To ensure reasonable standards of service, comfort, convenience and safety for those who need to travel on Helping Hands business whilst achieving best value for money,
- To ensure that the Helping Hands complies with the requirements of HMRC (UK tax legislation) rules and requirements for tax dispensation,
- To define the process for claiming necessary expenses.
- To embed the concepts and signposting to other relevant policies i.e. Authority levels.

Provided that the procedures set out within this policy are followed, no additional Income Tax or National Insurance Contribution liability will arise and staff need not report details of expenses reimbursed within their tax returns.

Scope

This policy applies to:

- All Salaried staff members of Helping Hands, including Directors

The policy does not apply to:

- Hourly Paid Carers employed by Helping Hands This includes any booking of travel and accommodation for any carer LVI
- Helping Hands will pay for all reasonable expenses incurred by Helping Hands staff members, whilst they carry out their assigned duties.

The elements of this policy shall apply to all travel and expense claims and reflects the need to manage our activities efficiently, keeping bureaucracy to a minimum, while complying with tax and other statutory obligations. All payments of expenses are subject to HMRC rules. All departments **MUST** implement this policy.

2. OTHER KEY PRINCIPLES

Expense claims for reimbursement must be made within 30 days of the date of the expenditure incurred, and within 14 days of the end of the credit card statement month if incurred using a company card.

Expense claims must be labelled appropriately in order to comply with all Corporation Tax and HMRC requirements.

For reimbursement claims you may only submit a maximum of 1 claim per week. The value of a claim should not be less than £25 unless not submitting a claim would infringe the 30-day rule.

Finance will follow up on any cases of apparent non-adherence to the policy with the authorising manager in the first instance. The manager is responsible for following up with the employee to either arrange a revised expenses claim or to confirm the appropriateness of the claim to finance in writing. If the response is unsatisfactory the finance team will escalate appropriately to reach final arbitration

It is the employee's responsibility to ensure where required that their authorising manager is aware of any expenses prior to them being incurred and that they comply with this policy. Employees are expected to use common sense in engaging with their line manager prior to committing spend.

It is the managers responsibility to ensure all relevant expense/credit card claims and corresponding receipts are submitted prior to an employee leaving the business. The accounts team can provide details of credit card expenditure not yet provided. Any failure to do so may result in deductions being made from the leavers final pay.

Helping Hands assumes no obligation to reimburse expense claims that are not compliant with this policy. Submitting false claims will be treated as a serious disciplinary offence and dealt with through the Disciplinary Policy. By approving a claim, the manager takes responsibility for the validity of the claim.

3. QUICK REFERENCE GUIDE

The main elements of the Expenses Policy are provided in this section. Further details can be found in Sections 4-13.

3.1 Business Journey Definition

- (a) A business journey is defined as travel away from the employee's normal place of work, and which is required for the performance of that employee's duties.
- (b) The current legislation states that where a journey begins and ends at an employee's place of residence, then the cost of travel from there to their normal place of work are deducted from any expense claim in respect of business travel. In the context of business travel at Helping Hands this is usually insignificant based on the total journey. It is your responsibility to make an appropriate claim and so if you are at all unsure regarding your journey please seek guidance from the accounts team.
- (c) All travel for care calls carried out by Care and Training Practitioners will be calculated through People planner and paid through payroll
- (d) For all other branch staff, it is the employee's responsibility to claim for any associated mileage through the Access expense system.

3.2 Travel by Car

- (a) Employees who are paid a car allowance as part of their Employment Contract, should use the car whenever it is the most cost-effective and practical means of transport.
- (b) Employees travelling to and from the same locations by car should travel together, whenever practical.

3.3 Flights

- (a) All air travel is to be booked with the Travel Partner (Clarity Business Travel) and should be booked Economy Class or equivalent. The class of travel must be strictly adhered to – Business/First class flights should not be used. The only exception being where a higher class is the cheapest fare.

3.4 Other Public Transport

- (a) All rail travel is to be booked through the company's Travel Partner (Clarity Business Travel 2023) and should be booked as a Standard Class journey or equivalent. The class of travel must be strictly adhered to – First Class rail travel is not permitted unless approved in advance by a director (or it is the cheapest fare for the journey).
- (b) Travel by taxi is allowed only in the following circumstances:
 - (i) When it is the most cost-effective method of travel;
 - (ii) When it is the only practical method of travel;
 - (iii) When necessary for the employee's welfare, such as infrequent late-night travel.

(c) Travel by Hire/Rental car may be required when it is the most cost-effective method of travel or when it is the only practical method available. In such cases, it should be booked through the Travel Partner (Clarity Business Travel) and only after checking other alternatives are not available.

3.5 Hotels

(a) When booking hotels, the following hierarchy should be followed in all cases:

- (i) Hotels should be booked through the Travel Partner (Clarity Business Travel) opting for the most cost-effective room rate;
- (ii) Only if no hotels are available through the Travel Partner (Clarity Business Travel) should direct booking take place. In such cases, details of hotels booked should be passed across to purchase.orders@helpinghands.co.uk so that they are available for booking in future through the Travel Partner (Clarity Business Travel).
- (iii) Some Hotels will include breakfast (or evening meal) as part of the room price. Where this is the case no other claims for subsistence for breakfast (or evening meal) will be permitted. Where this is not the case all claims for breakfast (and other subsistence) should be made as outlined in section 3.6 below.

3.6 Subsistence

(a) Subsistence expenses may be incurred when an employee is required to work away from their normal place of work.

(b) Breakfast, lunch and evening meals, along with reasonable refreshments, may be claimed in accordance with this policy. Guidelines for acceptable levels of expenditure are as follows:

Breakfast	Up to £5
Lunch	Up to £5
Dinner	Up to £25

Please note, this figure is offered as a guideline and presents a reasonable cap for travelling expenses. Any amounts claimed above these amounts must be discussed with the authorising manager prior to approval and, if not deemed reasonable, may not be approved.

These amounts do not represent an allowance and, therefore the employee has no right to claim the difference between the amount spent and the guideline as given above.

(c) Spouse or partner related subsistence expenses whilst accompanying an employee on a business trip may not be claimed.

(d) Alcoholic drinks - Claims will not be reimbursed unless they form part of the above dinner limits.

Helping Hands reminds all employees they should always be fit to carry out their duties and not be under the influence of Drink/Drugs. It is the traveller's responsibility to comply with current drink- drive limits and other relevant legislation.

(e) Other drinks/snacks whilst travelling - Claims will not be reimbursed unless they form part of the above breakfast / lunch / dinner limits.

3.7 Other Travel and Personal Expenses

Further details are provided of other travel and personal expenses that are reimbursable or not reimbursable, as follows:

- Section 7.0 re entertaining expenses;
- Section 8.0 re professional subscriptions;
- Section 9.0 re home working;
- Section 10.0 re other expenses.

In the case of long-term secondments or overseas assignments, refer to the relevant HR policy.

3.8 Completing Expenses

Access Expense must be used to submit both personal and corporate card expenses. Please contact App Support if you do not have access to Access Expense. A guide on how to submit and use the system is available on collaborate [02 IT Systems – Training Guides].

Please see below for clarification on what detail to put in each field within Access Expense: Each receipt must be claimed separately, you cannot claim multiple days receipts in one claim

Access Expense Input Field	Please Enter..	Comments
Type	Please select the correct type	This must be correct for the type of claim.
Date	Receipt Date	This is the date stated on the receipt
Description	a concise description and reason for business expense	Description to include who, what, where and why.
Description of Mileage Claim	Must state the To and From postcodes, reason for travel. If covering care calls the detail must include the customers initials.	
Receipt Attachment	Receipt attachment must show transaction date, line level detail of individual items claimed and overall total.	

4. TRAVEL EXPENSES

4.1 Overview

- (a) Travel expenses incurred whilst on Helping Hands business will be reimbursed where they are considered reasonable and appropriate in the circumstances. In addition to the information provided in the quick reference guide in section 3 above, further details are provided below:
- (b) Travel costs to be incurred must be approved by the authorising manager and must be the most cost-effective method of travel.
- (c) Travel by public transport should be booked in advance via the Travel Partner (Clarity Business Travel) whenever practical, to obtain the best fares.
- (d) The Travel Partner (Clarity Business Travel) must always be used to make travel arrangements other than exceptions noted in this policy. This ensures the best cost option due to economies of scale and enhances the safety and security of employees whilst on company business.
- (e) Business meetings should normally be held at a Helping Hands site unless there is a cost benefit from not doing so. If an external venue is required for a meeting or conference, this should be at a Helping Hands location wherever practicable to do so and should be authorised by the appropriate SLT member.
- (f) Employees must ensure that their travel profile is kept up to date so that they can be contacted in an emergency. The travel profile contains the [What details] employee details held within the Clarity Business Travel system.
- (g) Home to work travel may be reclaimable if an employee is seconded to a temporary workplace for a limited period. The HR team should be consulted before any claim is made as this will be linked to the employees contract of employment.
- (h) When travelling via public transport on business, all employees, are covered by the company's Personal accident & travel insurance policy, therefore employees are not required to take out further travel insurance when undertaking business journeys.

4.2 Car Travel (non care-calls)

- (a) Drivers regularly using their own private car on Helping Hands business (more than 1,000 miles per year) must ensure they have a “business use” extension on their own personal motor insurance policy
- (b) Business Mileage costs for all drivers will be paid in accordance with this expenses policy and at the mileage rates issued which are held in access. These are reviewed annually.
- (c) Business mileage claims must provide the breakdown of the specific journeys made and the reasons for the journey, in order to establish the business purpose of all journeys made. Descriptions to include; reason for travel, customer visited initials (where appropriate)
- (d) It is the responsibility of the Authorising Manager to verify all mileage expense claims.
- (e) If the employee receives a car allowance the employees contract specifies that:
 - (i) Servicing and routine maintenance costs are the responsibility of the employee. Such costs are not reimbursable by Helping Hands as they are deemed to be included within the Car Allowance provided.
 - (ii) Employees who receive car allowance are not expected to experience sustained period of disruption to their routine. Should their car be unroadworthy they must find alternative means of transport to undertake their normal duties
- (f) Travel expenses for Salaried staff completing care calls will be claimed differently depending on job role. This is laid out in a separate document - Business Travel by Salaried Staff for Care Calls. For any questions please contact the accounts team.

4.3 Air Travel

- (a) All air travel should be booked with the Travel Partner (Clarity Business Travel). The system will only allow you to book the class of travel available for your job role – the default will be standard/economy class.
- (b) No purchases of air travel may be made from the internet or other providers outside the company’s travel partners without written permission from the Finance Director in advance.
- (c) In circumstances where there is a significant cost saving for travelling on a preceding or following day; for example Saturday stays, then this option should be considered provided the costs associated with staying overnight do not exceed the savings.

4.5 Car Hire

(a) All car hire is to be booked with the Travel Partner (Clarity Business Travel). The rates for overseas car hire quoted by the Travel Partner (Clarity Business Travel) will include the appropriate level of insurance cover.

4.6 Other Travel costs

Reimbursable Travel Expenses whilst on company business	Non-reimbursable Expenses
	
Congestion charges.	Penalties and fines, including parking fines, speeding fines, penalty for non-payment of congestion charges, etc.
Toll road charges.	Insurance whilst driving own car on company business (deemed covered by the mileage reimbursement).
Parking charges (when visiting a location that is <u>not</u> your normal place of work)	Repairs and maintenance of own cars used on company business (deemed covered by the mileage reimbursement).
Excess baggage fees for carrying company property.	Excess baggage fees for carrying personal property.
Seat selection fees on low cost carriers to enable multiple travellers to sit together.	Airline 'add-ons', including purchase or hire of headsets, speedy/express boarding fees, seat selection fees for lone travellers, etc.
	Luggage and briefcase purchases and repairs.
	Spouse or partner related travel costs accompanying an employee on a business trip.
	Any other travel costs of a personal nature not incurred wholly, exclusively and necessarily on the company's business.

1) Taxis may be expensed when the employee is required to work before 6am or after 9pm provided that:

- (i) The occasions on which the employee is required to work early/late are not regular, in accordance with a particular pattern, or frequent.
- (ii) The Authorising Manager has pre-approved the expense.
- (iii) This is outside the employees' normal working hours.

2) A completed receipt for any taxi expenses incurred (date/fare details) must be submitted with the expense claim in the normal way.

4.7 Staff Welfare whilst travelling abroad on Helping Hands business

In order to take care of staff welfare, employees who are travelling on business outside of their home country for more than 2 consecutive days should put in place a formal process to keep in touch with their home office.

This should be done through a daily email or phone call to a nominated individual to confirm that everything is fine from a safety and welfare perspective. If the nominated individual is not the line manager of the employee, they must be aware of the employees working arrangement and be updated by the nominated individual. This should be done regardless of the country visited.

5. ACCOMMODATION EXPENSES

5.1 Overview

Accommodation expenses whilst on Helping Hands business will be reimbursed where they are considered reasonable and appropriate. The following principles apply in all cases:

- (a) Accommodation expenses may be incurred when an employee is required to stay overnight away from their normal place of work for a legitimate business reason and taking into account the employee's personal welfare.
- (b) Accommodation should be booked in advance whenever practical, in order to obtain the best rates.
- (c) Accommodation should be booked through the Travel Partner (Clarity Business Travel) in order to benefit from negotiated preferential rates. If a deal is negotiated locally with a hotel, then this must be reported to the Group Cost Accountant so they can engage with travel partner to make this available through the Travel Partner in future. Hotel expenditure should be approved in advance by the relevant Authorising Manager.
- (d) Accommodation should be in a reasonable quality hotel, up to a 3* standard. Typical brands would include Premier Inn, Holiday Inn Express & Travel Lodge

The costs should not exceed the maximum limits below;

Maximum Cost per night (including breakfast & taxes)	Central London	Rest of the UK
SLT	£160	£140
ACM/HOLI/Dept. Head	£120	£100
All other staff	£95	£75

5.3 Other Accommodation Related Costs

Other reimbursable expenditure is noted below:

Reimbursable Accommodation related costs whilst on Company business	Non-reimbursable Expenses
	
Meals and refreshments (see 3.6 for guidelines).	Newspapers and Magazines.
Laundry and dry cleaning costs when travelling away for more than 3 consecutive nights.	Laundry and dry-cleaning when travelling away for 3 or fewer consecutive nights.
	Toiletries and Make-up.
	Movies and in room subscription TV.
	Fitness Centre/Swimming Pool charges.
	Hairdressing and beauty treatments.
	Spouse or partner related accommodation costs accompanying an employee on a business trip.
	Any other accommodation costs of a personal nature not incurred wholly exclusively and necessarily on the company's business.

6. SUBSISTENCE EXPENSES

6.1 Subsistence expenses whilst travelling on company business

- (a) Breakfast, lunch and evening meals, may be claimed in accordance with this policy.
- (b) Spouse or partner related subsistence expenses whilst accompanying an employee on a business trip may not be claimed.
- (c) Subsistence expenses for meals incurred while undertaking business will be reimbursed where they are considered reasonable and appropriate. The travel must occupy the whole or a substantial part of a working day, encompassing the normal meal breaks.
- (d) Subsistence expenses for meals should be claimed in accordance with the limits set out in section 3.6.

6.2 Meals at work

- (a) Expenses may be incurred on refreshments at work on certain irregular and infrequent occasions when it is necessary for business meetings to take place during lunchtime.
- (b) Refreshment at work expenses must be approved in advance by the appropriate member of the SLT.

7. ENTERTAINING EXPENSES

(a) Entertaining expenses are defined as either Business Entertaining expenses or Staff Entertaining expenses and must be classified as such on expense claims.

From time to time employees may be offered hospitality or entertainment by third parties. This may be to;

- establishing or maintaining good business relationships.
- improving or maintaining our image or reputation; or
- marketing or presenting our products and/or services effectively.

For full guidance please refer to HHH-POL-010 – Anti-Corruption and Bribery policy

7.1 Business Entertaining Expenses

(a) Business Entertaining Expenses involve entertainment of a third party from outside Helping Hands.

(b) The expenses must be necessarily incurred for a legitimate business reason.

(c) They must be approved in advance by the appropriate SLT member.

(d) In order to gain reimbursement of business entertaining expenses, full details must be given of the attendees, organisations they represent, nature of the event and the reason for incurring the expenses.

(e) All expenses claimed as Business Entertainment may only be reimbursed where the meeting retained a business atmosphere, and could not reasonably be seen to extend beyond the atmosphere of a business meeting held during the working day.

7.2 Staff Entertaining Expenses

(a) Staff Entertaining Expenses involve expenses relating to Helping Hands employees which do not qualify as subsistence expenses under Section 6 above.

NB: Further information on permitted branch spend is set out in separate branch expenditure guide.

(b) As a general rule, staff entertaining expenses are not normally reimbursed as business expenses.

(c) In certain circumstances the Authorising Manager may approve staff entertaining expenses in advance, as part of staff welfare.

(d) In certain circumstances, staff parties may be approved by the Group Managing Director, in accordance with this policy.

(e) In order to gain reimbursement of staff entertaining expenses, full details must be given of the attendees and the reason for incurring the expenses.

8. PROFESSIONAL SUBSCRIPTIONS

(a) Costs of professional memberships and subscriptions to recognised professional bodies are reimbursed as legitimate business expenses when they are directly related to the employee's job role.

(b) The costs of professional subscriptions should be approved in advance of being incurred by HR, who will check the professional body is on the approved list and that it is relevant to the job role.

9. HOME WORKING

(a) Where employees are required to work from home or away from the office as part of their job role, all equipment and stationary will be provided. Therefore there should not be any need to claim additional expenses.

(b) All stationary purchases must be made through our dedicated provider portal – Banners Stationary. The accounts team can support with logins where necessary.

(c) Where toner cartridges cannot be obtained through normal supplier process, they may be claimed through expenses as long as approved in advance by the approving manager.

(d) Where toner cartridges are used for both business and personal use, the employee should make a reasonable assessment of the proportion to claim in each case. The proportion must be stated in the claim description and receipt of the full amount paid should be attached

(e) If your role requires or allows home working, this will be agreed at point of onboarding into your role. In these cases equipment will be provided to employees for use whilst working from home, including computers and/or office furniture. In these cases, the equipment remains Helping Hands property. It is the employee's responsibility to ensure it is maintained to the standard in which it was issued and to return it on demand or on leaving the company.

(f) For the avoidance of doubt no other expenses will be reimbursed – this includes; Line rental costs of home telephones and personal phones, broadband internet access and any property related costs including utility bills.

10. OTHER EXPENSES

(a) Other expenses directly incurred as a result of carrying out Helping Hands business will be reimbursed where they are considered reasonable and appropriate and are approved in advance by the relevant SLT member.

(b) Employees provided with Helping Hands Mobile phones may use them for reasonable personal calls, provided they are insignificant in terms of frequency and cost.

(c) The current limit for incidental gifts to employees is £50 (please note incidental gifts need to be approved by the appropriate manager – See authority limits document)

(d) Details on some of the more common other expenses are as follows:

Other expenses:	Notes:
Relocation expenses.	Relocation expenses are reimbursable up to certain limits, see Group Relocation Policy.
Incidental gifts to employees.	<p>Thank you gifts, flowers, vouchers should only be gifted/approved by an SLT member to the agreed monthly limits.</p> <p>Cash awards may never be given as expense reimbursements.</p> <p>Moments of Kindness (Max £25 per winner)</p> <p>Long Service Awards (every 5 years SLT approve value)</p> <p>Birthday's & Leaving gifts/cards will not be reimbursed</p>
Credit Card Fees for personal credit cards.	Not reimbursed.

11. PROCEDURE FOR RECLAIMING EXPENSES

These principles apply to expenses incurred both in cash, personal debit/credit cards and on Helping Hands Corporate Credit Cards.

11.1 Expense claim system

- (a) Access expense system to be used for reclaiming expenses.
- (b) Personal Expenses to be submitted via the 'Expenses' tab on the Menu pane, Credit Card Expenses to be submitted via the 'Credit Card Expenses' tab of the Menu pane.
- (b) Expense claims submitted via any other method will not be reimbursed.

11.2 Rules governing the reclaim of expenses

- (a) Personal expenses directly incurred as a result of carrying out Helping Hands business will be reimbursed where they are considered reasonable and appropriate
- (b) Expenses must be appropriate and reasonable in all the circumstances.
- (c) Expense claims must be made within 30 days of the date of the expenditure incurred.
- (d) When an expense is incurred (or paid for on a company credit card) involving more than one Helping Hands employee, then the most senior member of staff present must incur the cost. Then when submitting their expense (or credit card receipts) all employees that are being included in the claim should be listed in the expense platform notes. This is required to avoid employees effectively approving their own expenses.
- (e) With the exception of the above, employees are not permitted to claim expenses on behalf of another employee.
- (f) No round sum expense allowances will be given.

11.3 Information to be included

- (a) Expense claims should be supported by receipts for each item claimed (Invoiced/addressed in the company's name where possible).
- (b) Expense claims must be correctly categorised for the type of cost incurred
- (c) There must be a full and detailed explanation of each amount claimed – for further detail see Section 3.8 above

11.4 Authorisation

(a) In submitting an expense claim, the claimant is declaring the expense was incurred in accordance with this Expenses Policy and wholly, exclusively and necessarily incurred in the performance of their duties.

(b) Expense claims must be approved by the Authorising Manager as being properly incurred in accordance with this policy. It is the Authorising Manager's responsibility to approve only expense claims that are legitimate, reasonable and consistent with this Expenses Policy.

(c) Authorising Managers should ensure that sufficient information has been provided in the claim regarding each expense and that claims were incurred in, and are necessary for, the performance of duties.

11.5 Expense Claim Review

(a) Expense claims will only be reimbursed following a satisfactory review by the finance team to ensure that:

- i. The expenses policy has been adhered to, based on reasonableness checks on all claims and spot checks in detail on a sample of claims;
- ii. The expenses have been calculated correctly;
- iii. The expenses have been coded correctly;
- iv. There is sufficient evidence and explanation to support the claim from a HMRC perspective.

(b) Following the review completed by finance, if the expense claim is considered to be incomplete or incorrect, it may be rejected and returned to the employee for subsequent amendment. This may result in a delay in reimbursement or in the event of a company credit card claim a demand for repayment. Deliberately or negligently false claims could lead to disciplinary action.

11.6 Payment of Expenses

Once any expenses have been correctly processed and deemed to be in line with this policy, payment will be made into the employee's bank account (mirroring that used for payroll payments). Expenses are submitted for payment each Friday, to be paid into the employee's account the following Tuesday. The deadline for expense submission to support this timetable is 5pm on Thursday.

12. CORPORATE CREDIT CARDS

The terms and conditions below apply to all corporate cards issued by Helping Hands to any of its employees:

Helping Hands reserves the right to:

- i. Not issue a corporate card to an employee.
- ii. Require an employee to surrender their corporate card without prior notice.
- iii. Make other arrangements for the payment of expenses.
- iv. Terminate any corporate card or alter any credit limit without prior notice to the cardholder.

12.1 Terms and Conditions

The corporate card remains the property of Helping Hands at all times and must be surrendered upon resignation of the employee's contract of employment, or Financial Controller or card provider.

On notice of resignation of contract, Finance will arrange to have the card cancelled with the card provider.

Terms of use:

- i. The employee must agree to the terms and conditions set by the card issuer and must abide by these at all times.
- ii. By using the corporate credit card, the employee is deemed to agree to these terms and conditions of corporate card use.
- iii. Purchases on the corporate card must be for business expenses only.
- iv. The corporate card may not be used to purchase fuel. Cost of fuel is covered by mileage allowance which must be claimed via the personal expense process
- v. The corporate card must not be used for any other business or source of profit.
- vi. Card payment should only be made if the company cannot provide an invoice (sent for payment to purchase.orders@helpinghands.co.uk) or if immediate payment is required
- vii. It is the responsibility of the named card holder to ensure the safe keeping of the corporate card and PIN number and to report immediately to the card provider and the Helping Hands Finance Contact if the card is lost or stolen, or if they suspect that the PIN is known by someone else. There is a telephone number on the back of the card for reporting this or can be obtained from the Helping Hands Finance Contact.
- viii. The employee shall not share any of the credit card details with any other employee or personal assistant.
- ix. Where there is a need for an assistant to use a company credit card, provision must be made for this independently and the employee should not have access to other staff members' card details.
- x. The corporate card should not be used in any way that brings Helping Hands into disrepute.
- xi. Any misuse of the corporate card will result in disciplinary action in accordance with the disciplinary policy. In cases of gross misconduct, the appropriate sanction may be dismissal.
- xii. Where Credit Card spend is deemed to have been claimed fraudulently, the amounts spent will be recovered through payroll
- xiii. If an employee uses a corporate credit card by accident, they should notify Finance within 3 working days of detection, enter "Please Deduct" in the description line and the amount will be

deducted through Payroll.

xiv. Further clarification of allowed branch credit card spends are outlined in separate branch expenditure guide

12.2 Filing of Expenses

(a) On a monthly basis the employee will receive notification of their company credit card statement being ready for completion via Access Expense. The transactions will be uploaded to Access expense in the first week of every month, and will usually include transactions up to 28th of the month prior.

(b) Credit card receipts must only be submitted via the Credit Card Expenses tab within Access Expense. The tab will only be visible to new card holders once the statement has been uploaded by Finance.

(c) The expenses will need to be completed and submitted within 2 weeks of receipt of statement (and prior to the next statement being received), together with:

- i. Receipts/invoices for each expense.
- ii. Description and reason for each business expense

Failure to provide receipts and information, or by not submitting the expenses within the required timeframe, we reserve the right to assume expenditure was for a personal nature and therefore deduct any such monies from your pay.

(c) The Company reserves the right to deduct from the employee's final salary any outstanding amounts on the credit card when the employee leaves.

(d) Employees with any statements older than 3 months, which have not been completed, will have their card suspended and an investigation conducted to see if any further disciplinary action will occur

12.3 Credit Card Limits and Compliance

(a) In line with the Group Authority Document; individual employee's corporate credit card limits may only be issued in line with limits set by Finance. These are set with reference to the employee's job role.

(b) All Corporate card applications, irrespective of limits set must be approved by the relevant Senior Leadership Director.

(c) Cardholders who require higher limits must have their application approved in line with Group Authority Document. This applies to temporary limits as well as permanent ones.

(d) A list of roles and limits are below:

List of Role	Credit Limit
Branch Care Manager	£150
Area Care Manager	£200
Head of Department	£1,000
Senior Leadership Team	£2,000
Finance Team/Purchase Ledger	£5,000
C-Suite including EA's	£10,000

(e) The compliance policy is as follows within a 6-month period:

- First time non-compliance with policy for non-submission of receipts per deadline; finance will issue a reminder to submit by the next deadline, with a warning that another occurrence will result in an employee payroll deduction.
- First time non-compliance with policy for non-compliant spend; finance will deduct amount from employee's payroll and inform the employee, line manager and Director of this. All deductions will be reviewed and approved by the FC/FD.
- Second time non-compliance, either non submission of receipts by deadline or non-compliant spend, then automatic payroll deduction and the credit card will be put on hold until receipts are received and or Director has informed finance that a discussion has taken place with the employee and line manager (as line manager approves expenses), and payroll deductions have been made; and
- Final and third time non-compliance as per the above, then the credit card is put on hold for 3 months with agreement from line manager/Director that a discussion around compliance has taken place.
- Any further non-compliance will result in the credit card being cancelled permanently.

ANY MISUSE OF A CORPORATE CARD MAY RESULT IN DISCIPLINARY ACTION IN ACCORDANCE WITH THE DISCIPLINARY POLICY. IN CASES OF GROSS MISCONDUCT, THE APPROPRIATE SANCTION MAY BE DISMISSAL.

13. Branch Reward Scheme

The reward scheme is run from January to December and resets at the start of the calendar year. This promotion is only applicable if the branch is promoted from its current league upwards in the calendar year. If a branch is promoted, then relegated and re-promoted all within the calendar year, the reward is given on its first promotion only.

Example Scenarios below:

Branch A:

Starts in League 4

Q1 promoted to League 3

Q2 promoted to League 2

Q3 finishes in League 2

Q4 finishes in League 2

Q1 and Q2 are eligible for the £250, totalling £500 due to 2 promotions in the calendar year.

Branch B:

Starts in League 2

Q1 finishes in League 2

Q2 relegated to League 3

Q3 promoted to League 2

Q4 finishes in League 2

Not eligible for £250 as relegation to league below and promotion to original league.

Branch C:

Starts in League 3

Q1 promoted to League 2

Q2 relegated to League 3

Q3 finishes in League 3

Q4 promoted to League 2

Q1 is eligible for the £250 reward, however Q4 is not as it has already been rewarded in Q1.

Branch D:

Starts in League 3

Q1 promoted to League 2

Q2 relegated to League 3

Q3 promoted to League 2

Q4 promoted to League 1

Q1 is eligible for the £250 reward, Q2 is relegation, Q3 is not eligible as already rewarded promotion to league 2 in Q1, Q4 is eligible as it is a further promotion into a new league. Reward; Q1 £250 and Q4 £250, total £500.

Where should you spend:

- Small gifts for each individual in the branch all carers associated with the branch, e.g. a £20 gift voucher.
- Buffet for the branch team and carers. This must include the carers.
- Training for the carers.

The £250 reward can only be spent on the items above. If you are unsure of whether your reward can be spent on something you have in mind, please contact purchase.orders@helpinghands.co.uk.

How do I spend:

The £250 reward will need to be used within 3 months of receiving the reward from the Group Managing Director.

The BCM's credit card limit will be increased for a period of 3 months by £250 in order to satisfy the spend. Receipts, booking confirmations and any other evidence of spend must be uploaded onto Access Expense when the credit card statement becomes available.

Controlled Document

TRAINING

Is training required?	Yes
Details of training	<p>Expenses policy to be trained at point of induction with finance team</p> <p>Travel management Site – Training available for all necessary users via recorded webinar</p>

COMPLIANCE

How is compliance with the POL going to be monitored	This will be reviewed by the policy author in the event of breach of policy or process. Should a legislation change occur, the policy will also be reviewed.
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EQUALITY IMPACT ASSESSMENT AND PROCEDURAL INFORMATION

	Yes / No	Comments
Does the document have a positive or negative impact on one group of people over another on the basis of their:		
• age?	No	
• disability?	No	
• gender reassignment?	No	
• pregnancy and maternity (which includes breastfeeding)?	No	
• race (including nationality, ethnic or national origins or colour)?	No	
• marriage or civil partnership?	No	
• religion or belief?	No	
• sex?	No	
• sexual orientation?	No	
If you have identified any potential impact (including any positive impact which may result in more favourable treatment for one particular group of people over another), are any exceptions valid, legal and/or justifiable?	N/A	
If the impact on one of the above groups is likely to be negative:		
• Can the impact be avoided?	N/A	
• What alternatives are there to achieving the document's aim without the impact?	N/A	
• Can the impact be reduced by taking different action?	N/A	
• Is there an impact on staff, client or someone else's privacy?	N/A	<i>If yes, privacy impact assessment required</i>

What was the previous version number of this document?	Version 03
Changes since previous version	<ul style="list-style-type: none"> Updated for Branch Reward Scheme Updated for Credit Card usage and non-compliance

Author of the document	Financial Controller
Who was involved in developing/reviewing/amending the POL?	Finance Team SLT Group MD Interim CFO
How confidential is this document?	Available to all Helping Hands employees. Not to be circulated externally

References	NA
Associated Documents	NA