



Expenses Policy

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Together we **Exceed**



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1. Introduction

- 1.1 This policy applies to staff of the Exceed Central Team, School Staff, as well as volunteers, including Governors, Members and Trustees of Exceed Academies Trust. Where the term 'Staff' is used, it applies to all staff and volunteers.
- 1.2 Staff may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of Trust business. These may arise from attending meetings, training or conferences, or purchases made on the Trust's/school's behalf. Any purchase made on behalf of the Trust must be approved by the budget holder, prior to purchase.
- 1.3 It is essential that HMRC regulations are met and therefore this policy must be adhered to when making an expenses claim.

2. Claiming Expenses

- 2.1 All claims must be made using a Staff Expenses Claim Form and be appropriately authorised.
 - 2.1.1 Claims by staff must be approved by their line manager.
 - 2.1.2 Claims by school volunteers, including governors, must be authorised by the Headteacher.
 - 2.1.3 Claims by central Trust volunteers, including Trustees and Members, must be authorised by the CEO/CFO.
 - 2.1.4 Claims by the CEO must be authorised by the Chair of Trustees.
- 2.2 The purchase of classroom equipment and items must be completed using the purchase ordering system and paid for directly by the school. A Staff Expenses Claim Form may not be used for reclaiming the cost of such purchases.
- 2.3 Wherever possible, travel and hotel accommodation should be booked in advance using the usual procurement processes of the Trust. Where this is not possible, staff should make reasonable efforts to get the best value when purchasing items, food or travel tickets.
- 2.4 All expenses claims (except mileage rates – see below) must be backed by a VAT receipt or other evidence of payment (e.g. tube and rail tickets). Original receipts (not photocopies) should be provided to substantiate all payments. In the absence of an original receipt (which should be an exceptional circumstance), other evidence of the expenditure should be provided, e.g. credit/debit card slip or bank statement, or if none of these are available, a written explanation must be provided to fully explain the expenditure – such payments will be discretionary and not guaranteed.
- 2.5 Reimbursement of expenses shall normally be made through the BACS system with monthly payroll.
- 2.6 Claims should normally be made within two months of the date expenses are incurred; no expenses will be paid in excess of six months.
- 2.7 Claims which do not meet approval will not be processed and will be returned.

2.8 The submission of false claims will be treated as a serious matter and may lead to disciplinary action.

3. Use of Private Vehicles

3.1 Payment for private vehicle mileage incurred for Trust/school business will be paid at the HMRC recognised rates. The rate is paid irrespective of the fuel type or capacity of the vehicle. Approved mileage rates, as of February 2023, are:

- *Cars* – 45p per mile for the first 10,000 miles and 25p for each mile thereafter.
- *Motorbikes* – 24p per mile
- *Bicycles* – 20p per mile

3.2 Staff are encouraged to carpool, where possible.

3.3 A separate record of each journey should be shown on the Staff Expenses Claim Form detailing:

3.3.1 Date of travel;

3.3.2 Reason for travel;

3.3.3 Journey undertaken, highlighting from which base to which destination, inclusive of return travel; and

3.3.4 Number of miles for each journey.

3.4 Travel to and from a staff member's designated place of employment (as determined by your contract of employment) does not qualify for business mileage. HMRC rules state that any payment for the expense of travel (car mileage or fares) to a principal place of employment constitutes a taxable benefit and also that travelling to and then on from the regular workplace should constitute two journeys. Business mileage excludes home to office but travel from home to a business location other than your regular place of employment and return is permissible.

3.5 For clarity, a staff member or volunteer may claim the shorter distance of home to destination or designated place of employment to destination. *For example, if Paul's regular commute to work and back is 6 miles but he travels 20 miles to a meeting directly from and back to his home, he can claim 14 miles having removed his regular commute mileage.*

3.6 Any staff member or volunteer using their car/motorcycle for business purposes should complete a 'Grey Fleet Policy' declaration, and ensure that the vehicle is adequately insured for the purpose and has a valid MOT. Where cars are being used to transport pupils, it is the drivers responsibility to ensure that their insurance covers this activity (staff should always use a Trust/school vehicle for transporting pupils where possible). The standard rate per mile is set having taken into account insurance costs, the Trust will not cover any additional insurance costs.

3.7 Reimbursement will **never** be made for any fines incurred whilst on Exceed Academies Trust business, such as penalty notices for parking, speeding, and traffic light offences.

4. Travel Expenses

- 4.1 When travelling on Trust/school business, the most cost effective form of transport available should be used, consistent with the purpose and schedule of the trip. Decisions could be influenced by various factors including group travel, staff time and safety. The Trust will only reimburse the cost of the cheapest appropriate method of travel. The Trust will not fund any overseas travel expenses or expenses incurred by an overseas trip unless prior approval was granted by the CEO (or in the case of the CEO, the Board of Trustees).
- 4.2 The Trust will meet the cost of reasonable out of pocket expenses for which it is not always possible to obtain official receipts or invoices. Examples of these will include, but are not limited to:
- Tube/bus fares;
 - Parking meters;
 - Taxi fares;
 - Ferry or road toll charges.
- 4.3 Travel should be by Standard Class and staff and volunteers are encouraged to seek such discounts as may from time to time be available. There may be occasions where it is appropriate and/or cost efficient to travel First Class but this should only be in exceptional circumstances and with the approval of the Chief Finance Officer.
- 4.4 Staff may choose to travel in First Class but the Trust will only reimburse up to the cost of an equivalent standard ticket. Evidence of this cost must be provided by the member of staff at the time of the expenses claim.
- 4.5 The Trust will not pay for the travel of any accompanying person, unless their attendance is required as a representative of the Trust or the staff member requires assistance by means of reasonable adjustments.

5. Subsistence Allowances

- 5.1 Subsistence allowances may be claimed for meals purchased by staff required to work away from home and the member of staff is unable to provide their own lunch.
- 5.2 The Trust will reimburse reasonable costs of meals, only on the production of a valid receipt, incurred while travelling and/or staying overnight as follows:
- 5.2.1 Breakfast – up to £10 (if necessary to leave home before 6.45am)
 - 5.2.2 Lunch – up to £10
 - 5.2.3 Evening meal – up to £20 (London £25) (if returning home later than 8.30pm)
- 5.3 No reimbursement will be made for any claim of alcoholic beverages.

- 5.4 The Trust will meet the costs of overnight accommodation, which is necessitated by travel on behalf of the Trust. It is expected that all overnight accommodation will be booked and paid for by the Trust in advance of the event, except in exceptional circumstances. For overnight stays, the nightly cost in a hotel should be as cost effective as possible (e.g. Travelodge/Premier Inn etc.) Hotel deals inclusive of breakfast/and or dinner should be used wherever possible.
- 5.5 Only the cost of accommodation required for business purposes will be reimbursed by the Trust. The Trust will not meet the cost of additional parties or accommodation provided to a spouse or other family members.

6. Telephone and Mobile Expenses

- 6.1 The cost of incidental business calls made by staff from their personal phones, whether mobile or landline, are reimbursable. An itemised bill, on which the business calls are clearly indicated must be included with the Staff Expenses Claim Form.
- 6.2 No rental, line rental or service charges are reimbursable.
- 6.3 For staff and/or volunteers who are identified as 'essential' users – a VoIP handset or mobile phone will be provided under contract to Exceed Academies Trust.

7. Eye Test

- 7.1 As per HSE requirements, the Trust will pay for an eye test for employees who are judged to be essential DSE users. This assessment will be conducted by the Headteacher / CEO for Central Staff and will consider frequency and periods of use.
- 7.2 Eligibility will be assessed on an individual basis and must be agreed with the Headteacher / CEO in advance of arranging an eye test. It is the responsibility of employees to request and arrange an eye test.
- 7.3 The Trust will cover the full cost of an eye test up to the maximum amount of £30 after any discounts or offers have been applied. This must be supported by an itemised receipt.
- 7.4 In the event that the eye test shows that the employee needs glasses specifically for DSE work, the Trust will pay for a basic pair of frames and lenses to fulfil the prescription up to a maximum contribution of £50. Any receipt for glasses will need to be supported by written confirmation from the optician confirming that the glasses are only required for DSE work. If this is the case, the Trust may contact the optician directly for further information and may request that glasses are left at work at all times, in line with HSE regulations.
- 7.5 Employees may choose to upgrade frames and lenses at their own cost; the Trust will only contribute the cost of the cheapest available frames and lenses to fulfil the prescription. Where glasses are required for use beyond DSE work, the Trust is not required to contribute to the cost of glasses. The Trust does not contribute to contact lenses.

8. Trustees/Members/Governors

- 8.1 Trustees, Members, and Governors may claim any expenses incurred whilst fulfilling their governance duties for the Trust, based on the same criteria above. In line with ESFA regulations this can not include any attendance allowances or payments to cover any loss of earnings.
- 8.2 Allowances of properly incurred expenses are not a payment to trustees for their service, nor do they count towards any kind of personal benefits.