



Outcomes Focused, Child Centred

STAFF, ACADEMY COUNCIL GOVERNORS AND TRUSTEE
TRAVEL, EXPENSES AND BENEFITS POLICY

Policy Created Date	February 2018 by Finance
Ratification and Date	Trust Board on 23 rd March 2018
Review Date	March 2020



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INTRODUCTION

- 1 This policy is concerned with the reimbursement of Northern Education Trust (NET) Employees, Academy Council Governors and Trustees for expenses incurred whilst travelling on Trust business. The policy establishes approved rates, processes and approvals by which expenses must be recovered and paid. The aim of this document is therefore;
 1. To ensure individuals do not unnecessarily subsidise from their own monies their work with the Trust by having to pay expenses to fulfil their role.
 2. The policy relates to all Trust employees and where applicable Trust Board and Local Academy Council Governors travelling / representing the Trust.
 3. All business related and approved expenses will be reimbursed. Consideration must be given to whether the expense incurred is necessary or a more Value for Money (VfM) alternative is available.
- 2 This document has been prepared in accordance with the Education and Skills Funding Agency (ESFA) requirements and Her Majesty's Revenue and Customs (HMRC) guidelines. Failure to comply may have tax, interest and penalty implications for both NET and the claimant and in addition may give rise to disciplinary proceedings being taken against individuals.

WHAT ARE BUSINESS JOURNEYS

- 3 Employees can only claim business travel expenses against the cost of business journeys. Local Academy Council Governors and Trustees will claim mileage/expenses for the journey undertaken as they have no fixed base or place of permanent work. Staff business journeys are when:
 - 4
 1. An employee needs to travel from one workplace to another - this includes travelling between their main, 'permanent workplace' and a 'temporary workplace'

A 'temporary workplace' is defined as a place where the employee attends in the performance of their duties of employment for either; purposes of performing a task of limited duration or some other temporary purpose. A workplace cannot be temporary;

 - if the period of continuous work exceeds 24 months or if attended for the entire period of employment.
 - If the proportion of time spent at the temporary workplace exceeds 40% of the employees working time

It is a requirement that those staff involved in various academies monitor their days spent at each site and regularly check against the above requirements (with guidance / support from the Chief Operating and Financial Officer if required).
 2. An employee needs to travel to or from a certain workplace or location because of job requirements not originally agreed in the employment contract
- 5 Business journeys **don't** include:
 1. Private journeys which are not part of an employee's job requirements.
 2. Commuting between home and an employee's employment base

- 6 The Trust may request a change in the employee's permanent workplace part way through their contract of employment. In this case the employee will be entitled to claim travel and subsistence based on their 'permanent workplace' for the agreed / contractual period from the date of change in their workplace.

MODES OF TRANSPORT

- 7 The decision in relation to the best mode of transport should reflect all aspects of the travel including; health/wellbeing, safety, environmental considerations, VfM and any disability of the claimant.

8 Public Transport

In general, public transport is NET's preferred mode of transport, however, it is recognised that the claimant will need to decide what method of transport is appropriate given the number of destinations, distance and time of travel etc.

Journeys should be at standard class travel and in all cases, can only be reimbursed on the production of a ticket or receipt.

9 Rail Travel

All bookings must be made by the Academy Business Manager or Finance Teams. Claims for rail travel via expenses are only permitted in exceptional circumstances. Rail travel on behalf of the Trust should be at standard class fares.

10 Foreign and Air Travel

The Trust Board must approve all foreign travel and travel by air prior to the journey. All journeys must be book via the Finance Teams and discussed with the Head of Finance once the Trust Board has approved the request.

11 Taxis

In certain circumstances (usually in a combination of journeys using public transport) a taxi may be used. Journeys must be kept to a minimum and the use of public transport considered before opting for a taxi.

In all cases the taxi journey can only be reimbursed on the production of a receipt.

12 Car Hire

Car Hire is permitted provided it is cost effective (this could include saving on overnight stays and staff time). Any request to hire a car should be to the standard necessary for the purpose and distance of the journey. The traveller may purchase fuel direct and later claim this expense (but not the mileage) via the Concur system with a VAT receipt. Car Hire insurance for business purposes is essential and should be obtained via the car hire company.

The Finance Team will book with the car provider all such journeys using a hired car.

13 Motor Vehicles (excluding Trust salary sacrifice vehicles)

Mileage will be reimbursed at the appropriate HMRC rate if a private car is used for Trust business and the following conditions apply;

1. If a Trust salary sacrifice vehicle has been purchased by a member of staff then the claimant must assume the rates shown in the section below for all journeys.

2. The vehicle has business insurance
 3. The vehicle is properly maintained with a valid MOT and Service history
 4. The driver holds a valid driving license
 5. To allow expenses to be reimbursed records / copy of those areas relating to relevant points 1,2,3 and 4 above are held at the start of the academic year by;
 - The Business Manager for staff based in academies
 - Finance Team for staff employed in Group
 6. Misuse of this policy will be treated as a disciplinary offence
 7. A VAT receipt must be submitted with an expense claim whereby for every 50 miles travelled there must be a £5 fuel receipt (e.g. if 100 miles were claimed then a receipt for £10 would be required).
- 14 NET cannot be held responsible for fines or costs relating to a vehicle being roadworthy or maintained. In addition, they cannot be held responsible for fines relating to traffic offences obtained while on NET business. These may include (but not exclusively exhaustive):
1. Speeding fines
 2. Parking tickets
 3. Seat belt penalties
 4. Mobile phone fines
 5. Fines relating to congestion charges or permits.
 6. Any criminal offence
- 15 Other motoring related expenses such as parking, congestion charges or tolls should be included as expenses together with a VAT receipt. Failure to provide a receipt or other evidence of the expenditure will mean the expense will not be reimbursed.
- 16 Mileage rates are determined by HMRC guidance and at the time of the policy being drafted;
1. Cars and Vans: 45p/mile for the first 10,000 miles and the 25p/mile thereafter
 2. Motorcycles: 24p/mile for the first 10,000 miles and the 24p/mile thereafter
- 17 Appendix 1 details specific journeys which can be claimed by staff. Appendix 1 assumes North Shore Academy is the 'permanent place' of work. Staff employed at other sites will need to use the guidance against their own 'permanent place' of work applying the same principles.
- 18 For the avoidance of doubt staff must use the principles set out in Appendix 1 using the following examples;
1. Home to 'permanent place (PP)' of work and return journey – not claimable
 2. Home to PP (not claimable) then to 'temporary place (TP)' of work (claimable) then

to PP (claimable) then to home (not claimable)

3. Home to PP (not claimable) then to TP to home (claimable).
NB only claimable for the shorter of the journey between, home to TP and home to the PP
4. Home to TP (claimable) and return journey
NB only claimable for the shorter between home and TP and Home and PP
5. For the avoidance of doubt;
 - Appendix 2 details 'standard journey distances' that must be used when making claims. Journeys not in Appendix 2 should be calculated using the Concur system mileage calculator.
 - Business Managers and Finance may at times scrutinise any claims and reduce mileage entered if appropriate.

19 Local Academy Council Governors and Trustees will claim for mileage incurred as they do not have a designated place of work (or base) like staff in the guidance above.

20 The Chief Executive at their discretion will determine journeys / base for;

1. Staff with multiple homes using related HMRC guidance
2. Staff with no fixed base

21 Motor Vehicles (Trust salary sacrifice vehicles)

Motor vehicles provided under the Trust Salary Sacrifice scheme will differ from those vehicles owned by staff. Salary sacrifice vehicles;

1. Are maintained and insured by Tusker and as such the documents will not need to be produced by the member of staff. A valid driving license must be present to the Business Manager (for academy staff) and Finance Team (for staff in Group).
2. Fines, costs and expenses set above are as above.
3. If a Trust salary sacrifice vehicle has been purchased by a member of staff then the claim must assume the rates below for all journeys.
4. A VAT receipt must be submitted with an expense claim whereby for every 50 miles travelled there must be a £5 fuel receipt (e.g. if 100 miles were claimed then a receipt for £10 would be required).
5. Mile rates differ from those above under HMRC guidance;

Engine Size	Petrol – amount per mile	LPG - amount per mile
1400cc or less	£0.11	£0.07
1401cc - 2000cc	£0.14	£0.09
Over 2000cc	£0.21	£0.14

	Diesel – amount per mile
1600cc or less	£0.09
1601cc – 2000cc	£0.11
Over 2000cc	£0.13

NB - Hybrid vehicles are treated as Petrol or Diesel cars for this purpose. Electric vehicles will use the lowest rate in the absence of HMRC rates for electric cars.

ACCOMODATION

22 Hotels

Expenses for business related accommodation and cost of meals (excluding service charges / gratuities) will be met by the Trust in accordance with the rates below. The accuracy of accommodation and associated expenses is at all times the responsibility of staff and excludes personal calls, TV purchases, newspapers, gaming and movies.

23 In all cases staff are required to produce a VAT receipt (not credit/debit card receipts or bank statements) to recover expenses incurred. Expenses will not be reimbursed without a valid VAT receipt.

24 Where staff are requested to deliver work on behalf of other organisations (i.e. accommodation and travel etc.) the Board expectation is that these costs will be incurred by that organisation and not the Trust. Trustees acting as an ambassador and incurring costs that will be recharged should seek prior approval from the Chief Executive.

25

Meal	Criteria	Maximum claim (per day)
Breakfast (not as part of an overnight stay)	If leaving home before 07.00am then breakfast maybe claimed. Breakfast for an overnight stay is detailed below.	£7.00 (inc VAT)
Lunch	Staff must be away from their designated base between 11.30 – 13.45 and no academy meal is available. Alcohol is not permitted.	£5.00 (inc VAT)
Dinner	Staff must be away from home later than 20.30. Alcohol is not permitted.	£25.00 (inc VAT)
Bed & Breakfast	Three rates are applicable; 1. Outside London 2. Outer London 3. Inner London Appendix 3 sets out the areas for inner and outer London.	£120 (inc VAT) £150 (inc VAT) £200 (inc VAT)
Alcohol	Under <u>no circumstances</u> can alcohol be purchased through a business account or claimed through expenses.	Not Permitted

26 Staff attending conferences or meetings arranged as part of a package or planned function may stay in the hotel hosting the event even if above the rates stated above. Staff safeguarding and wellbeing is a priority of the Trust and staff safety is paramount.

27 The Chief Executive at their discretion will consider the exceptional circumstances where a spouse, partner or family member shares accommodation paid for by the Trust. Approval must be sought prior to the trip and confirmed in writing by the Chief Executive. The cost of the spouse will amount to half the cost (including expenses i.e. meals etc.) incurred by the Trust and paid within 1 month of the trip.

28 Leased and Rented Accommodation

At the discretion of the CEO longer term contractual arrangements can be considered up to a maximum of £1,000 per calendar month for accommodation (excluding council tax, utilities etc.). Where accommodation is rented then no further subsistence can be claimed, including travel, with the exception of one Journey per week to the employee's normal home.

RELOCATION

29 If, due to Trust requirements, it is necessary for an employee to relocate their permanent office base to one other than that stipulated in their contract of employment then excess travel will be paid for a maximum of two years at the difference in mileage between the previous home to work location and the new home to work location. Excess travel will only be paid if the mileage is greater than the original home to work location. Excess travel will be paid at HMRC published rates.

TECHNICAL EQUIPMENT

30 Technical equipment is defined as items such as mobile phones, laptops, iPads etc. used to support related Trust duties and responsibilities. Staff must use these devices responsibly and not in any way bring the Trust into disrepute.

31 Technical equipment remains the property of the Trust at all times and can be withdrawn at any time. Items may not be purchased by Staff, Governors or Trustees and will be returned if no longer a representative of the Trust.

32 Mobile Phones / Devices

The allocation of mobile phones will be determined by The Chief Executive or Chief Operating and Financial Officer. Staff may consider two options;

1. The Trust will provide a mobile phone to support staff in carrying out their duties. Personal calls are permitted but overseas calls will need to be itemized and paid for unless in relation to the Trust. Any additional costs incurred in relation to I-tunes, gaming or charitable donations must also be itemized and paid in full.
2. Staff use their own devices and can claim a fixed amount per month of £10 (claimed via expenses). This again must be considered and approved by the Chief Executive or Chief Operating and Financial Officer.

33 Other Equipment

As an example, items include mobile devices, laptops and iPads. Equipment remains at all times property of the Trust and usage should in no way bring the Trust into disrepute. No additional payment will be made for installation or broadband within the home which should be at the Staff or Trustees own expense.

LOST OR MISSING TICKETS / RECEIPTS

34 In the event of lost or missing receipts;

1. The traveller should seek duplicate receipts.
2. When purchasing travel tickets (for example Tube or Rail tickets) please request at the time of purchase a receipt as to avoid the loss of tickets i.e. the underground did not return the travel ticket or tickets are misplaced.
3. The Chief Executive may consider on a case by case basis and at their discretion permit the reimbursement of expenses in accordance with statutory and other requirements.

PROCESS FOR MAKING A CLAIM and STAFF DISCIPLINARY

35 The process for making a claim is set out below using the Trusts approved systems and process;

- 36
1. Expenses must be completed using the Concur system
 2. All reimbursements will be made via payroll. Claims will be reimbursed in-line with payroll but in exceptional circumstances a claim can be made fortnightly.
 3. Valid VAT receipts must support all claims. Bank / credit card statements are not accepted as not compliant with HMRC requirements.
 4. Claims should be considered and submitted each month. A submission containing expenses more than 3 months passed the date to which they are being claimed will need to be considered by the Chief Executive prior to payment.
 5. Incomplete, inaccurate or claims that do not comply with the policy will be returned to the claimant with an explanation from the approver.
NB it is possible the claim could be delayed and be paid the following period once the query has been resolved.
 6. Staff who claim expenses not in accordance with the approved policy may be deemed to have committed gross misconduct. Such claims will be referred initially to the approver of the claim in the first instance and then the Head of Finance for individual review / recommendation.

TRUSTEE AND ACADEMY COUNCIL GOVERNORS

37 Whilst Trustees / Governor remuneration is not permitted for their work they may be reimbursed for reasonable out of pocket travel, accommodation or other expenses incurred in conjunction with attendance at meetings or Trust events. Any exceptional circumstances relating to expenses or subsistence not covered by this policy should be shared with the Chief Executive and then determined by the Trust Board.

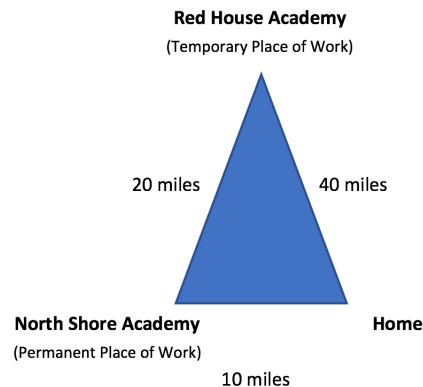
Appendix 1 Specific journeys which can be claimed

The below illustration shows allowable mileage that can be claimed when travelling to a place other than the normal place of work. The allowable mileage is the lesser of

1. The actual journey between home and the 'temporary place' of work and
2. A journey between the 'permanent place' of work and the 'temporary place' of work

NB – if a travel related expense (e.g. tunnel or road toll) is incurred as part of the daily commute in any direction. Then this expense should not be claimed if incurred as part of a business journey.

Example



1. A member of staff commutes by car from home to their 'permanent place' of work at North Shore Academy. A daily commute of $2 \times 10 \text{ miles} = 20 \text{ miles}$.
2. The member of staff on another day drives from home to the 'temporary place' of work at Red House Academy. A commute of $2 \times 40 \text{ miles} = 80 \text{ miles}$.

The distance from North Shore Academy to Red House Academy is a round trip of 40 miles.

The allowable mileage of 40 miles therefore is calculated as the lesser of

1. Actual journey between home and temporary place of work = 80 miles.
2. Journey between 'permanent place' of work and 'temporary place' of work = 40 miles.

Appendix 2 Standard Journey Distances

	Abbey Park HX2 9DG	The Blyth NE24 4JP	Dyke House TS24 8NQ	The Ferns BL4 ODA	Frederick Natrass TS20 1BZ	The Grangefield TS18 4LE	Hilton NES 3RN	Kearsley BL4 8HY	Kirk Balk S74 9HX	Manor TS25 3PS	Merlin Top BD22 6HZ	Mount Pellon HX1 4RG	Cobalt Central NE27 0QJ	North Shore TS20 2AY	Norton TS20 2RD	Oak Tree TS19 0SE	Red House SR5 5LN	Ryecroft BD4 0LS	Southmere BD7 3NR	Thomas Hepburn NE10 9UZ	Thorp NE40 3AH
Abbey Park		132.3	101.4	37.1	90	90.5	123	34.9	39.9	96.2	10.1	2.8	123	89.7	89.3	89.5	116.8	9.9	6	120.1	124.2
The Blyth	132.3		39.5	153.8	43.9	45.7	13.7	156.1	133.9	42.3	116	130.1	9.9	45	44.6	45.2	18.4	123.9	126.9	19.1	19.7
Dyke House	101.4	39.5		127.9	13.6	15.3	34.4	125.7	103.5	3.8	85.6	99.8	30.9	14.6	14.2	14.8	24.7	93.5	96.5	28	38.3
The Ferns	37.1	153.8	127.9		116.6	117.1	149.5	2.1	66.5	122.8	46.7	35.4	149.6	116.3	115.9	116.1	143.4	40.7	39.7	146.7	150.8
Frederick Natrass	90	43.9	13.6	116.6		2.1	38.6	114.6	92.5	7.7	74.5	88.7	35.2	1.7	1.4	1.6	28.9	82.4	85.5	32.2	42.6
The Grangefield	90.5	45.7	15.3	117.1	2.1		40.1	115	92.8	9.5	74.9	89.1	36.9	2.4	3	1.1	30.7	82.8	85.8	34	41.4
Hilton Primary	123	13.7	34.4	149.5	38.6	40.1		147.4	125.3	37.2	105.1	121.5	9.1	40.4	39.5	39.6	13.4	115.3	118.3	7.6	7.2
Kearsley	34.9	156.1	125.7	2.1	114.6	115	147.4		65.8	122.1	45.9	34.6	148.9	115.6	115.2	115.3	142.6	39.9	38.9	145.9	150
Kirk Balk	39.9	133.9	103.5	66.5	92.5	92.8	125.3	65.8		98	45.7	37.7	124.8	91.5	91.1	91.3	118.6	31.4	34.4	121.9	126
Manor	96.2	42.3	3.8	122.8	7.7	9.5	37.2	122.1	98		80.8	95	34	8.6	8.2	9.3	27.8	88.8	91.8	31.1	41.4
Merlin Top	10.1	116	85.6	46.7	74.5	74.9	105.1	45.9	45.7	80.8		12.6	107.4	74.1	73.7	73.8	101.1	14.1	12	100.1	106.3
Mount Pellon	2.8	130.1	99.8	35.4	88.7	89.1	121.5	34.6	37.7	95	12.6		121.5	88.2	87.8	88	115.3	7.6	7.6	118.6	122.7
Cobalt Central	123	9.9	30.9	149.6	35.2	36.9	9.1	148.9	124.8	34	107.4	121.5		35.9	35.5	36.1	9.4	114.8	117.8	10	19.2
North Shore	89.7	45	14.6	116.3	1.7	2.4	40.4	115.6	91.5	8.6	74.1	88.2	35.9		1.1	1.2	30.2	81.5	84.5	33.5	41.9
Norton Primary	89.3	44.6	14.2	115.9	1.4	3	39.5	115.2	91.1	8.2	73.7	87.8	35.5	1.1		2.5	29.9	82.2	85.2	33.2	43.5
Oak Tree	89.5	45.2	14.8	116.1	1.6	1.1	39.6	115.3	91.3	9.3	73.8	88	36.1	1.2	2.5		30.3	81.8	84.8	33.5	41
Red House	116.8	18.4	24.7	143.4	28.9	30.7	13.4	142.6	118.6	27.8	101.1	115.3	9.4	30.2	29.9	30.3		109	112	7	19.2
Ryecroft	9.9	123.9	93.5	40.7	82.4	82.8	115.3	39.9	31.4	88.8	14.1	7.6	114.8	81.5	82.2	81.8	109		3.9	112	116.1
Southmere	6	126.9	96.5	39.7	85.5	85.8	118.3	38.9	34.4	91.8	12	7.6	117.8	84.5	85.2	84.8	112	3.9		115.1	119.2
Thomas Hepburn	120.1	19.1	28	146.7	32.2	34	7.6	145.9	121.9	31.1	100.1	118.6	10	33.5	33.2	33.5	7	112	115.1		11.9
Thorp	124.2	19.7	38.3	150.8	42.6	41.4	7.2	150	126	41.4	106.3	122.7	19.2	41.9	43.5	41	19.2	116.1	119.2	11.9	

Appendix 3 Areas defined as inner and outer London

For the purposes of expense claims for bed and breakfast accommodation the list below sets out the areas comprising the London Borough;

Inner London

1. Barking and Dagenham
2. Brent
3. Camden
4. City of London
5. Ealing
6. Greenwich
7. Hackney
8. Hammersmith and Fulham
9. Haringey
10. Islington
11. Kensington and Chelsea
12. Lambeth
13. Lewisham
14. Merton
15. Newham
16. Southwark
17. Tower-Hamlets
18. Wandsworth and Westminster

Outer London

This is defined as Great London (exc. the areas above as inner London)

Note – definitions taken from weightings within School Teachers Pay and Conditions Document.