Endeavour
Multi-Academy Trust

EXPENSES POLICY

Endeavour Multi Academy Trust

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1 Introduction

1.1 The principles of this policy are:

1.2 To ensure staff are reimbursed on a timely basis for all reasonable expenses incurred wholly, necessarily and exclusively in the course of the Trust's business.

1.3 That staff should not incur any personal financial benefit through their employment with the Trust other than their agreed salary. Any breach of this principle may lead to disciplinary action.

1.4 To ensure staff are aware that only by complying with the policy can a school make reimbursements of expenses without deduction of tax.

1.5 The Trust recognises there are situations where an employee may be entitled to benefits in addition to their salary. This Policy sets out the relevant provisions in this regard.

1.6 To ensure the Trust complies with its legal and tax obligations.

1.7 To ensure staff are aware that public relations and perceptions require the Trust not only has a rigorous, effective and transparent staff expenses policy in place, but also that no misleading or unfortunate impression can be created in the application of this policy. Accordingly, the Internal Auditors will be requested to carry out periodic reviews of the application of this policy.

1.8 The Chief Executive Officer (CEO) of the Trust is the Accounting Officer of the Trust and is accountable to Parliament for regulatory compliance of the Trust, i.e. ensuring that public funds are used for their intended purpose. The CEO is therefore ultimately responsible for the application of this policy and responsible for delegation of authoritative responsibility in respect of this policy.

1.9 The expenses claim procedure ensures that the Trust manages this part of its financial transactions with due diligence. This policy and procedure are mandatory for all staff. They provide guidance to all individuals claiming reimbursement of travel, subsistence or other expenses incurred in connection with Trust business.

1.10 The Policy applies to Members, Trustees, Governors and full and part-time members of staff.

2 Authorisation Procedures

2.1 Payments to members of staff for personal expenditure (e.g. mileage, subsistence etc.) must be made using a travel and expenses claim form. This form must not be used by an individual to reclaim the costs of equipment, which should be ordered using the requisition/purchase ordering system and paid for upon receipt of an invoice.

2.2 It is expected that staff submit their mileage and expenses claims on a regular and timely basis to avoid a backlog of claims. It is recommended that claims are submitted monthly.

2.2 The procedures for reimbursement of expenses incurred by staff while engaged on school business are set out below. All staff wishing to claim expenses should pay particular attention to these procedures, which also include mileage, and subsistence rates.

2.3 Original supporting documentation (e.g. receipts, proof of stay, and other supporting information) must be attached to the travel and expenses claim form.

2.4 Before any expenses are paid, they will require approval and authorisation.

- The Headteacher will approve all expenses claims relating to school staff.
- The Chair of Governors for each respective school will approve the expenses claims of the Headteachers.

- The CEO will authorise all expenses claims relating to central staff and Trust Board members.
- The Chair of Trustees will authorise all expenses claims relating to the CEO.

2.5 Claims which are not authorised in compliance with these procedures will not be processed and will be returned unpaid.

2.6 Payment will be made via payroll for mileage claims and via BACS through the Trust's finance system for all other expenditure. Refer to the appropriate section below for details of how these expenses can be reclaimed.

2.7 If a member of staff attempts to submit a false claim this will be treated as a serious offence which may lead to disciplinary action and a referral to the police.

3 Car Mileage

3.1 Members of staff who have to use their own private car on Trust business must seek prior authorisation to do so from their Line Manager.

3.2 They should ensure that their insurance cover extends to business use and the insurer should, if necessary, be asked to endorse the certificate of insurance to confirm that driving in the performance of the Trust's business is covered by the insurance policy.

3.3 Before travelling, staff members are required to compare standard class public transport costs, and, if cheaper and practical, should opt for rail travel when a direct rail service is available.

3.4 The Trust will only fund the cost of mileage within England and Wales.

3.5 Staff authorised to use their own car on Trust business must claim on a Mileage Claim Form obtainable from the CFOO or School Bursar.

3.6 The Trust policy is to reimburse all mileage at £0.55 per mile. This corresponds with the current approved mileage rates from HMRC and ensures that no benefit in kind arises from payment of these claims.

3.7 Normally mileage claims will be paid only for journeys which start and end at the school, or from home to the destination, whichever is the shorter distance. If travelling directly from or to home the normal mileage which would have been travelled from home to the school should be deducted from the total mileage claim for the journey. Total mileage should ideally be confirmed by the attachment of a printout from a route planning application. Example: Peter lives in Bromsgrove and his permanent workplace is at Redditch. He has to attend a Curriculum Meeting at Worcester. Peter's normal commute from home to his workplace is 7 miles. The distance from Peter's home to Worcester is 15 miles. He deducts the mileage of his normal commute from the total, and submits a claim for 8 miles.

3.8 Full details of all journeys including the date, reason for the journey, starting point and destination should be entered on the travel and expenses claim form.

3.10 The agreed mileage between the Trust Office and schools are:

Two Rivers schools = 29 miles

Christ Church = 35 miles

Tower View = 37 miles

River View = 38 miles

Cherry Tree = 5 miles

3.11 The Trust will not, under any circumstances, reimburse parking or speeding fines. Note: No income tax or National Insurance liability arises in respect of mileage claimed for the use of the employee's own car under the above rules and details need not be reported in personal tax returns to HMRC.

3.12 Members, Governors and Trustees are entitled to claim for the reasonable cost of traveling on Trust or Local Governing Board business but not the cost of travelling to and from Trust or Local Governing Board meetings. This can include the cost of using public transport (where is preferred as far as is practically possible). Taxi fares for short journeys, and petrol allowances to the level permitted by HM Revenue & Customs (HMRC) before tax becomes payable.

4 Insurance

4.1 As the Trust does not provide car insurance cover for staff using their own vehicles, staff are required to confirm that they have taken out personal car insurance with an appropriate extension to cover use in connection with school business.

4.2 In order to claim mileage expenses, employees must ensure they have provided the Trust P.A. or School Bursar with a copy of their motor insurance certificate, indicating that appropriate business cover is included.

4.3 The mileage rates payable by the school include an element to defray the cost of insurance as well as vehicle depreciation, fuel, etc.

5 Public Transport

5.1 Wherever possible employees should travel by train or bus, or car share when making the same journey.

5.2 Where staff use public transport, reimbursement will be on a receipts basis, provided the expenses are reasonable.

6 Rail Travel

6.1 Wherever possible, employees should travel by train at 2nd class passenger rate. Staff may choose to travel at 1st class public transport, but they will only be reimbursed the cost of 2nd class travel.

6.2 The school is only liable for the costs relating to a member of staff's travel. Any accompanying persons will be responsible for their own costs. The exception to this is where their attendance is required as a representative of the Trust/school and in such circumstances, prior approval must be obtained from the CEO/Headteacher.

7 Subsistence Allowance (daily and overnight)

7.1 The subsistence rates listed below, at paragraph 7.5, represent the maximum permissible rate available.

7.2 Where staff, members, trustees or governors travel on Trust/school business and an overnight stay is necessary, an overnight subsistence allowance may be claimed. The Trust/school will reimburse the reasonable costs of accommodation, food and drink when supported by receipts.

7.3 The Trust/school will only bear the cost of accommodation required for business purposes and will not meet the costs of any extensions to a stay for personal reasons or for accommodation provided to a spouse or other family members.

7.4 Items of a personal nature, such as alcoholic drinks, mini-bars, video hire, etc. will not be reimbursed by the Trust/school and these should be deducted from any bills submitted for reimbursement.

7.5 Subsistence rates: Subsistence may only be claimed if an overnight stay is involved, this must reflect the actual cost of meals/beverage up to £40.00 in a 24-hour period. When booking accommodation the best value (not always the cheapest) should be sourced. Best value may include accommodation that is in close proximity to the business/purpose of stay and meets the Wi-Fi and parking needs of the individual for example.

8 Entertaining

8.1 The general principle regarding the reimbursement of entertainment expenditure is that staff members will be reimbursed reasonable entertaining costs for themselves and guests where guests are present for a professional purpose, their presence is considered to be beneficial to the Trust/school and where prior approval from the CEO has been granted.

8.2 Expenses for entertaining will only be reimbursed for staff who have a valid reason for being present. An appropriate cost for entertaining is considered to be £15 per head for lunch and £25 for dinner, to include gratuities. No alcoholic purchase will be reimbursed.

8.3 It is stressed that no reimbursement of entertaining expenses will be made unless the above guidelines are followed. In addition, it should be noted that under no circumstances will the school contribute to the cost of entertaining when only members of staff are involved.

8.4 The following information should be included on/with expense claim forms regarding entertaining expenditure:

- names of attendees;
- the organisation they represent;
- the purpose of the entertainment (e.g. negotiation of contract);
- appropriate receipts.

9 Foreign Visits (this could include ski trips, cultural trips, return exchange visits)

9.1 Whilst abroad a maximum of £10.00 per day per person may be claimed for additional expenses such as coffee, tea etc. Receipts are not required.

9.2 If staying with a foreign family, up to £20.00 may be spent on gifts for that family. Receipts are required for this.

10 Trust/School Journeys undertaken in one day

10.1 For one-day visits in this country, staff, members, trustees or governors may claim up to a maximum of £5.00 as an allowance for additional expenses such as coffee, tea etc. Receipts are not required for this.

11 Telephone Calls and IT Related Expenses

11.1 Staff required to make business calls using their home or mobile telephones must attach the appropriate bill to the staff Expenses Claim Form with the relevant business calls highlighted and only these will be reimbursed.

11.2 In all cases provision of top-up cards for Pay As You Go services are not permitted because HMRC regulations cannot be met. The Trust will not reimburse staff for personal broadband or internet

connections as the Trust cannot demonstrate sole and exclusive business use to satisfy HMRC guidelines.

12 Interview Expenses

12.1 Expenses may be paid to the successful candidate only and will be reimbursed in the first month's salary unless requested otherwise.

12.2 Please note that for candidates travelling from abroad travel expenses will only be paid from the first point of arrival in England and, in exceptional circumstances, one night's bed and breakfast accommodation will also be paid.

13 Expenses Claimable

13.1 The following additional expenses are those permitted to be claimed by staff:

- subsistence (breakfast, lunch, dinner, tea, hotel B&B) – only claimable on an overnight stay and must reflect the actual cost up to a maximum (see 7.5 above);
- public transport (trains, buses, ferries);
- taxis;
- airfare (internal flights only, as long as overall this is the cheapest option for the full journey), proof of which will be required;
- car parking;
- congestion charges;
- toll charges;
- telephone calls;
- interview expenses for the successful candidate;
- eye tests for Display Screen Equipment (DSE) users (see 16.2);
- printer inks for home offices of the Executive Board.

14 Expenses Not Claimable

14.1 The following expenses are those not permitted to be claimed by staff:

- employees acting as agents for the school – where an employee pays for any goods and services which are not specifically consumed by the employee then the reimbursement should be made via accounts payable;
- relocation expenses;
- parking and speeding fines.

15 Staff Benefits

15.1 There are certain staff benefits which have been agreed with the Trust Board, and are made in addition to salary:

- free tea and coffee in the Board Room for staff attendance at Trust meetings.

16 Spectacles for Display Screen Equipment Users

16.1 Members of staff required to operate DSE in order to carry out their duties will receive appropriate training to do so.

16.2 The Trust may issue a voucher to eligible members of staff wishing to have an eye test. The voucher can be redeemed at any Specsavers store and will enable staff to receive an eye test and a £20 discount off glasses from the £99 range or above. In addition, when the prescription in the spectacles is required specifically and solely for intermediate use, you will receive a pair of single vision

glasses from the £49 range or a £49 contribution towards another pair of corrective basic eyewear. Should an employee wish to upgrade to more expensive frames then the voucher value (£49) can be redeemed against the higher cost.

17 Training Courses

17.1 The Trust provides training courses to enable employees to improve their effectiveness at work.

17.2 All costs and expenses of in-house training courses are borne by the Trust/school.

17.3 Where it is necessary for staff to travel to attend such courses, any travel and subsistence expenses incurred may be claimed as business expenses under the rules indicated in this policy.

17.4 The Trust will also meet the cost of external courses where the training leads to the acquisition or improvement of knowledge, skills or personal qualities which are likely to prove useful in staff performing the current or potential duties of their employment.

17.5 Training courses for which the Trust will pay, must be authorised by the appropriate line manager with the agreement of the CEO/Headteacher, before the training takes place. A request may be refused, but in these cases a reason will be given.

18 Car Parking

18.1 Parking costs incurred in the course of Trust business travel may be claimed via the expenses system, but the costs of parking at the normal place of work may not be claimed.

19 Hired Vehicles

19.1 The cost of fuel used for Trust business purposes in cars and vans hired by the Trust should be entered on the staff expenses claim form under travel.

20 Professional Subscriptions and Membership of Professional Bodies

20.1 Professional subscriptions for members of staff are the personal responsibility of individual members of staff. No reimbursement will normally be provided by the Trust for such costs, although individual staff members may be able to claim tax relief for these costs either through their tax code or on their own tax self-assessment returns.

20.2 However, if there are benefits to the Trust through being a member of an organisation, payment may be allowed but this must be agreed, prior to the expense being incurred, by the CEO/Headteacher.