



**LEARNING ACADEMIES TRUST**

**STAFF EXPENSES POLICY**

**Version 4.0**



## The Learning Academies Trust

### Adoption of Policy

This document has been adopted by the Trustees of the Learning Academies Trust, as a policy framework for the management of Trust finances and should be read in conjunction with the current Academies Financial Handbook as released by the Education and Skills Funding Agency.

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### Scope

These arrangements apply to **all** employees of the Learning Academies Trust.

**The Trust reserves the right to review, revise, amend, withdraw or replace the contents of this policy, and introduce a new policy from time to time reflecting the arrangements for payments of car user allowances on providing reasonable notice of any such changes.**

## ***Policy Statement***

Personal expense claims are for the reimbursement of day-to-day personal expenses incurred whilst working in behalf of the Learning Academies Trust.

These include:

- Mileage costs (whilst attending meetings, etc) – paid according to amounts detailed in the policy.
- Parking (whilst attending meetings)
- Bridge tolls
- Public transport – including taxi fares (subject to prior approval from Head Teacher)
- Subsistence (providing you are attending a meeting or function outside of Plymouth)
- Overnight accommodation & meals including out of pocket expenses
- Telephone calls (for business use) – Itemised bills to be included for each claim

**Personal expenses claims cannot be used for the following:**

- Office stationery
- Refreshments for meetings
- Kitchen or office equipment
- Other colleagues
- Parking fines or Penalty Charge Notices
- IT equipment or consumables

## ***Claim Forms***

All claims should be made using the relevant claim forms available from the relevant school finance lead.

Please complete the form electronically or please download a printable version (pdf). You will need to print this as a double sided document. Further guidance is available by reading '[How to complete an expense claim form](#)'

## ***How to complete a claim form***

In order for claims to be processed the following criteria must be met:

- Only the original claim form and original receipts will be accepted.
- Photocopies, faxes and emails are not acceptable.
- Completed forms must be signed by the employee who incurred the expense and signed by the relevant Head Teacher or Trustee who is duly authorised to approve the claim.
- Claims can only be made in respect of an individual employee's costs, i.e. not to include costs incurred by other work colleagues.
- Claims cannot be made on behalf of another employee. If more than one employee attends a meeting outside of the LAT and claims subsistence allowance for a meal, each employee must submit their own claim with their own individual original receipt for the meal.
- Claims where liquid correction fluid has been used will be returned unprocessed. If an error

has been made in completing the form, it will either need to be re-written or any corrections initialled by the Head Teacher and employee.

- Receipts or proof of travel or expenditure must be submitted with each claim. This includes receipts for parking, and VAT receipts for fuel, meals and overnight accommodation.
- All receipts must be stapled to the BACK of the claim form (not the front). This ensures staff within Payroll can see clearly the name of the person submitting the claim and it can easily be retrieved in the event of any query.
- Home to Normal Place of Work mileage (i.e. ordinary commuting) must be included on the claim form as well as the employee's home postcode.
- Unused lines must be cancelled out and all amounts totalled.
- Completed forms must be sent to the relevant school finance lead.

**Claims for mileage must be made within 3 months of completing the journey – claims made after this time must be authorised by the employee's Head Teacher.**

## **Travel**

Employees themselves are responsible for any costs incurred in journeys between their **Home** and their **Normal Place of Work**, defined as "ordinary commuting". **Journeys between an employee's home and normal place of work cannot be claimed as business mileage.**

Employees are required to have the ability to travel efficiently around the City/South West in order to carry out their duties.

Travelling efficiently is ensuring that the journey is carried out in the most effective way possible i.e. in a timely manner, in the most cost effective and appropriate way. This includes public transport.

Employees should agree in advance with their Head Teacher whether travel by car, train, flight or other public transport is appropriate before any journey is undertaken and should be reviewed regularly to ensure that it is still effective.

Employees are required to research the most economical method of purchasing train tickets. The costs cannot be reimbursed via a Personal Expense Claim. All travel by train should be by Economy Class unless a more economic means is available.

Receipts for any expenses associated with public transport e.g. train tickets which could not be pre-purchased, should be attached to the claim form.

Receipts or confirmation of travel will be required for all journeys in order for claims to be reimbursed.

## ***Travel for business purposes***

Employees who have to use their own vehicle for business purposes must ensure that it meets the following criteria:

1. That the vehicle has a current Road Fund Licence and is in a road worthy condition complying with Road Traffic Acts.
2. That they have a valid driving licence and MOT certificate
3. That they have confirmed with their insurance company that they are fully insured for business use, although the LAT does have in place a policy covering Occasional Business Use.

All information relating to the vehicle used to complete the journey must be included on every claim form.

**Business purposes** are defined as journeys made from the **Normal Place of Work** or other designated place of work, with the authority of the appropriate Head Teacher for the purposes of carrying out work on behalf of the School.

## ***How to record mileage claims***

To ensure compliance with HMRC regulations all Employees must maintain an official record of their journeys and each claim must now display the following information:

- Reason for the journey
- Post code or location of where the journey started from.
- Location or post code details of the meeting
- Return to destination details or post code.
- Breakdown of Business & Home to Work (ordinary commuting) mileage

Claims submitted without these details will be rejected and returned to the Head Teacher

Mileage will be paid for the shortest practicable route for any journey, except when travel by a longer route reduces travelling time.

It is the School's policy that claims cannot be made in respect of "ordinary commuting", which is defined as your usual **Home to Normal Place of Work** and **Normal Place of Work to Home** mileage, i.e. the total number of miles it usually takes you to get to and from work each day. For example, if you live 6 miles away from the office, your ordinary commuting mileage would be 12 miles.

Where a journey is made from **home** to another location other than an employee's **Normal Place of Work**, a claim can only be submitted if the distance exceeds that of their "ordinary commuting" mileage.

For example, if your ordinary commute to Woodfield is 4 miles from home and you travel to a meeting in Plymouth, that is also 4 miles, you are unable to claim.

Other examples of typical mileage claims are as follows:-

**Example 1:**

If you are required to attend a business meeting all day at a venue other than your **Normal Place of Work**, you would only claim the difference between the two journeys if the journey to the other location is a greater distance than your ordinary commuting mileage:

Distance from <b>Home</b> to <b>Normal Place of Work</b> (Ordinary Commuting is 12 miles)	6 miles
<b>Home</b> to other business venue/work location (Return journey is 20 miles)	10 miles
<b>Total amount able to claim:</b> (Total journey travelled is 20 miles, less ordinary commuting miles of 12)	<b>8 miles</b>

**Example 2**

If you are required to attend a meeting during the day, and you have to travel from your **Normal Place of Work**, to another location, and the return back to your **Normal Place of Work**, you can claim all mileage for business journeys made. Full details of the journey and the purpose of the meetings will need to be submitted on the claim form:

<b>Normal Place of Work</b> to other location (meeting 1)	10 miles
From Meeting 1 to another business venue (meeting 2)	8 miles
From Meeting 2 back to Normal Place of Work	6 miles
<b>Total amount able to claim:</b>	<b>24 miles</b>

As you started and finished your journey from your **Normal Place of Work** you can claim for all miles. You do not need to deduct any ordinary commuting mileage.

**Example 3**

If you are at your **Normal Place of Work**, and are then required to attend a business meeting and then go **home** (i.e. not back to your **Normal Place of Work**) you need to record the claim in the following way:

<b>Normal Place of Work</b> to business venue	10 miles
Business venue to <b>Home</b>	8 miles
Subtract <b>Home</b> to <b>Normal Place of Work</b> mileage (Ordinary commuting – one way)	6 miles
<b>Total amount able to claim:</b>	<b>12 miles</b>

This example can also be used if you are going from **Home** directly to a meeting (business venue) and then onto your **Normal Place of Work** before going home at the end of the day.

#### **Example 4**

When a business journey is made from home for a duty **outside the employee's normal working hours**, 'Home' will be regarded as **Normal Place of Work** for the occasion and all mileage incurred in making the journey will be paid. Examples of these include:

- A call out for an emergency
- Attendance at an evening meeting after an employee has returned home after their normal hours worked for the day.
- A journey from home for duty on a day when an employee is not normally required to work (e.g. Saturday or Sunday) – provided that an ordinary working day is not taken off in lieu.

For employees who are required to travel for business purposes and work from home on a permanent basis, the **Normal Place of Work** would be regarded as the home address of the employee. For those who do occasional home working and travel to a meeting on the day they are working from home, they would need to deduct their total Ordinary commuting mileage from any claim made for business journeys completed that day.

**Further details can be found in 'How to complete an Expense Claim form'.**

#### **Reimbursement rates**

The Trust mileage rates are currently as follows and apply to both Essential and Casual car users:-

<b>HMRC CAR ALLOWANCE RATES</b>		
<b>Plymouth and peninsula rates (DEVON, CORNWALL, SOMERSET AND DORSET)</b>		
<b>TYPE OF VEHICLE</b>	<b>FIRST 10,000 MILES</b>	<b>ABOVE 10,000 MILES</b>
Cars and vans	45p	25p
Motorcycles	24p	24p
Bikes	20p	20p
Low Emission Car Rate	50p	29p
Passenger Mileage	5p	5p

HMRC CAR ALLOWANCE RATES		
OUT OF PENINSULA RATE		
TYPE OF VEHICLE	FIRST 10,000 MILES	ABOVE 10,000 MILES
Cars and vans	25p	25p
Motorcycles	24p	24p
Bikes	20p	20p
Low Emission Car Rate	50p	29p
Passenger Mileage	5p	5p

The above mileage rates are set at the LAT's discretion and are based on HMRC rates. These rates are reviewed in line with (but not restricted to) HMRC guidance in regard to the maximum amount of mileage which may be paid tax-free per tax year. More details can be found on the actual claim form.

### ***Subsistence, accommodation and other expenses***

**The following guidelines apply to the reclaiming of expenditure for accommodation, subsistence and other expenses incurred by employees in carrying out their normal duties.**

All claims for accommodation, expenses and subsistence must be supported by valid receipts.

**Any claims submitted without a valid receipt will be returned to the authorising Manager, Head Teacher.**

Receipted claims for subsistence will be paid up to the maximum amounts agreed by the LAT Board, but only to the value as detailed on the receipt.

Employees will be eligible to claim for subsistence in respect of meals only where they incur expenditure while carrying out the normal duties of their job or attending a training course/conference **outside of Plymouth only**. Any claim will be subject to the employee having to be absent from their normal place of work for the qualifying time period(s) set out below, while carrying out their official duties and to the prevailing maximum rates in operation within the Trust at the time when the expenditure is incurred.

Lunch allowances can normally only be claimed where an employee is absent from their normal place of work and is working/attending meetings outside the boundary of Plymouth. Head Teachers can authorise other claims in exceptional circumstances only, for example, where the employee has to attend a course/meeting within Plymouth where meals are not provided and where there is no facility for the employee to store/make their own meals, i.e. there is no other alternative but to purchase food. The claim form must clearly state why the claim is necessary together with a valid receipt for meals purchased. Such claims may be taxable.

SUBSISTENCE RATES			
		Outside London	London
Breakfast Rate	Leave home before 7.00 a.m.	£10.00	£15.00
Evening Meal	Not home before 6.30 p.m.	£16.00	£20.00

The maximum rates of payment for meals will be reviewed annually on 1 April and will be determined in accordance with HMRC guidance. All claims for meals must be supported by an Itemised VAT receipt and not just a credit/debit card receipt. **Claims for alcoholic drinks are not permitted.**

Where an employee is staying at a hotel overnight in connection with their work, the cost of taking an evening meal will be reimbursed up to the maximum amount prevailing at the time.

In exceptional circumstances, Head Teachers can authorise expenditure in excess of these rates e.g. where there is no reasonable alternative other than to take a meal where the cost exceeds the allowances provided.

**Only the actual cost of the meal as indicated on the receipt will be reimbursed. Employees can only claim for their own individual costs incurred, as per the above criteria. If more than one employee is dining then each person wishing to be reimbursed must submit their own claim, with individual itemised receipts. Photocopies will not be accepted.**

### **Overnight accommodation**

Where employees require overnight accommodation, the room rate should not exceed the limits detailed below wherever possible. If accommodation cannot be sourced within these limits, prior written approval attached to the claim form must be sought from the Head Teacher and fully justified on any accompanying claim forms as to the rational for the excess costs. If trains are being used for travel, overall costs for accommodation should also take account of potential additional costs such as taxis for reaching hotels. If limits are likely to be exceeded, permission must be sought in advance from the Headteacher / CEO. It is expected that staff will generally seek rooms from recognised low cost hotels such as Travelodge, Premier Inn in order to minimise any unnecessary expenditure. All overnight accommodation must be agreed in advance with the Head Teacher / CEO.

OVERNIGHT ACCOMODATION RATES		
	Outside London	London
Room only	£100.00	£130.00

When breakfast is not included in the cost of the hotel, the Trust will either reimburse the cost of breakfast at the hotel, or you can claim up to £10 for breakfast (Outside London) or £15 (London).

If the rate for the room includes dinner, bed and breakfast and this is detailed on the receipt then the maximum amount claimable including VAT would be:

	Evening meal	Maximum Room Only rate	Breakfast	<b>Total amount claimable</b>
Outside London	£16.00	£100.00	£10.00	<b>£126.00</b>
London	£20.00	£130.00	£15.00	<b>£165.00</b>

An out of pocket allowance of **£4.00** may be claimed by employees on an overnight stay. This allowance, which is subject to annual review on 1 April, is to cover costs of personal telephone calls and other incidental expenses incurred. Receipts should be supplied if available. In line with HMRC guidelines, these are the only items that can be claimed without full receipts.

### **Overnight accommodation with spouses or partners**

Employees of the Trust who have been properly authorised to attend conferences and who are accompanied by their partners must be aware of the following:

The Trust will make no contribution to the cost of meals or other expenses incurred by the partner. These must be paid by the employee.

If hotel accommodation is used, the employee will contribute:

- (a) **Either** 25% of the cost of a double room **or**
- (b) the difference between the cost of a double and single room

The employee pays whichever is the least between the two calculations.

### **Audits and Spot Checks**

All submitted claim forms are subject to regular independent audit by both Internal and External auditors.

### **Equality Statement**

These guidelines apply equally to all LAT employees regardless of their age, disability, sex, race, religion or belief, sexual orientation, gender reassignment, pregnancy and maternity, marriage and civil partnership. Care will be taken to ensure that no traditionally excluded groups are adversely impacted in implementing this policy. Monitoring will take place to ensure compliance and fairness.

### **Policy Feedback**

If you have any comments regarding this policy, please address them to Simon Spry LAT CEO at [simon.spry@learning.uk](mailto:simon.spry@learning.uk) Tel: 07943 097904

## History of Policy Changes

This policy was first agreed by members of the LAT Board on 27<sup>th</sup> April 2017.

<b>SUMMARY OF CHANGES</b>			
Policy Date	Version	Details	Next Review Date
07/05/2020	2.0	HMRC mileage rates updated	07/05/2021
07/05/2020	2.0	Hotel and subsistence rates updated	07/05/2021
18/05/2021	3.0	HMRC rates reviewed – no change	18/05/2022
12/05/2022	4.0	HMRC rates reviewed – no change	12/05/2023

<b>Policy adopted by Learning Academies Trust</b>	
Date of Meeting	12 <sup>th</sup> May 2022
Signature of Finance Trustee of LAT	Jonathan Bushby
Review Cycle	Annually
Date of Next Review	May 2023

<b>Version and Date</b>		<b>Action/Notes</b>
1.0	27/04/2017	Approved by the LAT Board 27/04/2017
2.0	07/05/2020	Approved by the LAT Board 07/05/2020
3.0	18/05/2021	Approved by the LAT Board 28/05/2021
4.0	12/05/2022	Approved by the LAT Board 12/05/2022