



Trust Expenses Policy

Author/owner: Finance Director/Finance Board

Date adopted: Summer 2019

Anticipated review: Summer 2022

Contents

1.0	PURPOSE	3
2.0	GENERAL PROCEDURE	Error! Bookmark not defined.
3.0	Travel	4
3.1	Use of your own car	4
3.2	Public Transport	4
3.2.1	Air	4
3.2.2	Rail	4
3.2.3	Taxis	5
4.0	Subsistence	5
4.1	Accommodation/Meals	5
5.0	Overseas Expenses	5
6.0	Expenses that will not be Reimbursed	6
7.0	False Claims	6

1.0 Purpose

This policy sets out The Three Saints Academy Trust's ("The Trust") rules on how employees, governors and directors can claim for expenses incurred in the performance of their duties for the Trust. The policy covers travel, meals and accommodation.

The purpose of this policy is to ensure that employees are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes.

2.0 General procedure

The Trust will reimburse you for actual expenditure that is incurred wholly, necessarily and exclusively in connection with authorised duties that you undertake in the course of your employment.

To claim for expenses, you must use the Trust expense claim form, available from the school office. You should set out the reasons why the expense was incurred on the claim form.

Expenses will not (except in exceptional circumstances) be paid unless supporting evidence is provided, together with a completed expenses claim form. This should include original receipts or invoices with the date and time of the transaction (unless you are claiming for mileage). When claiming for travel expenses on public transport, you should enclose the tickets showing the departure point and destination of your journey, where possible. Credit and debit card statements will not normally be accepted. Where you are submitting a VAT receipt, you should set out:

- the name and VAT registration number of the retailer or service provider;
- the goods and services provided; and
- the amount of VAT payable.

Once completed and signed, you should submit your expenses claim form to the School Business Manager/Finance Director for approval.

Expenses claims must be submitted within 30 days of the expense being incurred. If this is not practical, written approval for any extension will be required from the Finance Director.

The Trust may return an expenses claim form to you without payment if it is completed incorrectly or lacks supporting evidence to enable you to complete properly and resubmit. In such cases, as long as the claim was originally submitted within the 30 day window, the claim will be paid even if the need to provide additional receipts which were inadvertently omitted means that the claim is then submitted after the 30 days.

The Trust will pay claims for authorised expenses by BACS transfer into the same bank account into which your salary is paid.

In general, you should not incur expenses other than in the categories listed below. However, if you have claims for expenditure other than for those categories listed below, you should seek written approval from the Finance Director before incurring the expense.

The Trust will accept email as written approval where it is required in this policy.

Any queries in relation to this policy should be directed to the Finance Director.

3.0 Travel

Employees and line managers should consider whether or not travel is necessary to meet business objectives or if there are more appropriate means (for example, teleconferencing or videoconferencing).

3.1 Use of your own car

It may be appropriate and cost-effective to use your own car when travelling on Trust business, for example if you are travelling with several employees or, where there is limited public transport to your destination, or the journey time is significantly shorter than using public transport. Any use of your own car on company business is subject to you:

- holding a full UK driving licence;
- ensuring that your car is roadworthy and fully registered; and
- holding comprehensive motor insurance that provides for business use
- The Trust has an insurance policy which covers employees for use of their car for business purpose, you should check your journey is covered under this policy

Prior authorisation should be sought from the Finance Director/Principal before using your own car on Trust business, and wherever possible and practical employees should car share.

The Trust accepts no liability for any accident, loss, damage or claim arising out of any journey that you make on company business unless caused by our negligence. The Trust will not pay for insurance policy upgrades required for you to use your own vehicle for work purposes.

To claim for petrol expenditure, you should set out the distance of the journey undertaken on your expenses claim form. The Trust will pay you a mileage allowance of 45p per mile for mileage under 10,000 business miles per annum and 20p per mile for mileage over 10,000 business miles per annum, or such other rate as set out from time to time by HM Revenue and Customs.

The Trust will pay for tolls, congestion charges and parking costs incurred, where applicable.

3.2 Public Transport

With the exception of taxis, all travel on public transport by employees on Trust business should be booked and paid for directly by the Trust. Reimbursement of out of pocket travel expenses will only be made in exceptional circumstances or with prior approval at the discretion of the Finance Director/Principal.

3.2.1 Air

Any flight must be pre-authorised by the Principal in writing before being booked. Where possible, flights should be booked well in advance to benefit from any discounts for early booking.

Personal incentives or rewards associated with specific air travel, such as air miles, should not be a factor in determining which flight is purchased for Trust business. The key consideration is whether or not the flight is the most cost-effective for the Trust, unless there is a valid business reason for taking an alternative flight.

You will usually only be permitted to travel in economy class. Where you are required to travel on a long-haul flight, longer than six hours, you may be permitted to travel in premium economy or business class in certain circumstances.

3.2.2 Rail

You may claim for standard class rail fares only. Where possible, rail journeys should be booked well in advance to benefit from any discounts for early booking.

You should, where possible, use any rail cards or season tickets that have already been paid for as part of your normal commute to the office towards any journey taken on Trust business, where this is more economical.

3.2.3 Taxis

You may claim for a taxi fare only in limited circumstances. These are:

- where taking a taxi would result in a significantly shorter travel time than using public transport;
- where there are several employees travelling together;
- where personal security and safety of employees is an issue, for example night travel; or
- where pre-agreed by the Principal/Finance Director in the case of pregnancy, disability or sickness.

You must obtain a receipt with details of the date, place of departure and destination of the journey.

4.0 Subsistence

4.1 Accommodation/Meals

All accommodation for employees on Trust business should be booked and paid for directly by the Trust. Reimbursement of out of pocket travel expenses will only be made in exceptional circumstances or with prior approval at the discretion of the Finance Director/Principal.

As a guideline for business travel, you should book accommodation up to the equivalent of three-star standard. You may book hotel accommodation, at room only rates of up to £120 maximum in Greater London and £85 elsewhere.

It is your responsibility to ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.

If you are required to be away from home and normal place of work on Trust business, you may claim for the following subsistence where incurred up to:

- £15 for hot "English breakfast" (if this is not included in the hotel room rate); and
- £25 for evening meal.

You should supply receipts and invoices for all hotel and meal expenses.

5.0 Overseas Expenses

The meal and hotel allowances set out above also apply when travelling overseas on Trust business.

You should provide the applicable currency exchange rate for the date on which the expense was incurred. The Trust will verify the exchange rate submitted as part of any overseas expenses claim.

The Trust will reimburse you for any travel visas required for business travel. It is your responsibility to ensure that you have a valid passport with a minimum of six months remaining prior to the expiry date.

The Trust will provide business travel insurance for any trips authorised by us.

6.0 Expenses that will not be Reimbursed

The Trust will not reimburse you for:

- the cost of any travel between your home and usual place of work;
- the cost of any travel undertaken for personal reasons;
- the cost of any travel for your partner or spouse;
- any fines or penalties incurred while on Trust business for whatever reason, including penalties for not paying for a rail ticket in advance of boarding the train and penalties or fines associated with motoring offences, including speeding or parking fines, clamping or vehicle recovery charges;
- the purchase of alcohol;
- any expenses incurred for personal benefit or to improperly influence or reward a business contact; or
- cash advances or withdrawals from an ATM machine.

You are required to pay for any travel costs incurred by your partner or spouse in the event that he or she accompanies you on Trust business. Your spouse or partner must have adequate travel insurance for that journey.

7.0 False Claims

If the Trust considers that any expenditure claimed was not legitimately incurred on behalf of the Trust, it may request further details from you. The Trust will thoroughly investigate and check any expenses claim as it sees fit. It may withhold payment where insufficient supporting documents have been provided. Where payment has been made to you prior to the discovery that the claim was not legitimate or correct, it may deduct the value of that claim from your salary with notice and agreement as required.

Any abuse of the Trust's expenses policy will not be tolerated. This includes, but is not limited to:

- false expenses claims;
- claims for expenses that were not legitimately incurred; and
- claims for personal gain.

The Trust will consider disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, which may result in your summary dismissal. In addition, the Trust may, if appropriate, report the matter to the police for investigation and criminal prosecution.