

Trust Expenses Policy

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Approved by Board of Directors			
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2.0	Oct 2017	Reformat and update.	FMW/VJA
2.1	Oct 2017	Minor revision to references to Expense/Mileage Form	FMW/VJA
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2.3	Aug 2019	Minor updates, format and references	VFB
2.4	Oct 2019	Updates to include staff uniform and spectacles.	VFB

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Introduction

It is the Trusts' policy to reimburse staff for all necessary travel, accommodation and other expenses incurred while incurred wholly, necessarily and exclusively in the course of authorised Trust or local school's business (excepting normal day-to-day travel to and from School to home).

Where a staff member is aware in advance of an expense claim, e.g. hotel booking/train tickets, the budget holder must approve hotel booking/train tickets, purchases before the purchase is made.

It is essential that HMRC regulations are met and therefore this policy must be adhered to when making an expenses claim.

Claiming Expenses

1. Payments for the personal expenditure of staff in connection with authorised Trust or local school business must be made using the relevant Expenses/Mileage Claim Form.
2. This should then be authorised in advance and on the form by either the staff members line manager or member of the senior leadership team. Receipts for all expenses should be attached to the claim and wherever possible the staff member should obtain a VAT receipt.
3. All claims should be submitted within one month of the event. Claims that are submitted later than this will only be paid if the staff member can show adequate justification for the delay.
4. The purchase of classroom equipment and items must be completed using the purchase ordering system and paid for directly by the school. An Expenses Claim Form **may not** be used for reclaiming the cost of such purchases.
5. Staff should make **reasonable efforts** to get the best value possible when purchasing items, food or travel tickets.
6. Supporting documents required as evidence, such as receipts and bills, must be attached to the Expenses/Mileage Claim Form.
7. Expense/Mileage Claim Forms must be approved and signed by the **budget holder**.
8. Claims by local school Headteachers must be authorised by the Trust Chief Executive Officer (CEO) or Trust Chief Operating Officer (COO).
9. See 10.0 Director's expenses.
10. Claims, which do not meet approval will not be processed and will be returned.
11. A copy of a completed claim form will be recorded and stored. The original, with any supporting documents, will sent to the local school Finance Office for payment.
12. The submission of false claims will be treated as a serious matter and may lead to disciplinary action.

Tax considerations

1. Claims adhering to the procedures in this Policy will be paid without the deduction of income tax. However, it is the claimant's responsibility to ensure payment for any due tax is made.
2. Mileage expenses may be paid via payroll or the local school finance team. The appropriate Expenses/Mileage Claim Form must be completed.

Travel Expenses

1. The Trusts Financial Regulations require that travel costs be cost-effective, Car users should not therefore automatically use their cars for travel but should ensure that public transport is not more convenient or cheaper.

2. Staff are encouraged to car pool where possible.
3. Expense/Mileage claim Forms must have attached a VAT receipt for fuel used. The claimant is responsible for attaching the receipt and the line manager is responsible for checking the receipt is valid prior to submitting for payment.
4. An appropriate receipt **must**:
 - i. Be dated before the date of the journey claimed for.
 - ii. Show the amount of fuel purchased in litres.
 - iii. Show the name of the fuel supplier and their VAT registration number.
 - iv. Account for **at least** 25% of the total amount of the mileage claim.
5. If several low mileage claims are submitted, a single receipt showing fuel purchased to cover all the miles claimed is sufficient.
6. In the event of an employee travelling directly to (or from) a meeting or any other non-school location the mileage claimed should be the lower of the distance:
 1. from home to the destination
 2. school to the destination
 - ii. For journeys between Trust schools all employees should use the mileage matrix attached to this policy.
 - iii. All claims must have a current VAT fuel receipt, attached to the Mileage Claim Form.
 - iv. Casual User Car Allowance - 45p per mile

	Beckfoot Allerton	Beckfoot and Hazelbeck	Beckfoot Upper Heaton	Beckfoot Heaton Primary	Beckfoot Oakbank	Beckfoot Thornton	Beckfoot Priestthorpe	Beckfoot Phoenix	Beckfoot Nessfield
Beckfoot Allerton		3.5	2.1	1.7	7.5	1.9	4.2	7.8	7.4
Beckfoot and Hazelbeck	3.5		3.3	2.9	6.3	4.6	1.0	6.0	6.6
Beckfoot Upper Heaton	2.1	3.3		0.4	7.7	2.7	4.0	8.0	7.6
Beckfoot Heaton Primary	1.7	2.9	0.4		7.7	2.4	3.7	8.6	7.6
Beckfoot Oakbank	7.5	6.3	7.7	7.7		8.6	6.0	2.1	0.7
Beckfoot Thornton	1.9	4.6	2.7	2.4	8.6		5.4	9.5	8.5
Beckfoot Priestthorpe	4.2	1.0	4.0	3.7	6.0	5.4		6.0	5.6
Beckfoot Phoenix	7.8	6.0	8.0	8.6	2.1	9.5	6.0		1.8
Beckfoot Nessfield	7.4	6.6	7.6	7.6	0.7	8.5	5.6	1.8	

7. The date, reason for travel, starting point and destination of the journey should all be
 - i. shown on the Expense/Mileage Claim Form.
8. Claims submitted over a month after the expense incurred may not be paid.
9. Reasonable necessary parking charges will be reimbursed providing a receipt is obtained.
10. Speeding or parking fines will **never** be reimbursed.

Vehicle Insurance

1. The Trust and local schools do not provide car insurance for staff using their own vehicles. Staff members who use a private vehicle for school business should ensure that they have an insurance policy that covers use for business. Use limited to 'Social, Domestic and Pleasure' will not cover any journey in connection with work use.
2. Trust and local school Staff must also ensure that the car is safe and legal to drive.
3. Expenses/Mileage claims will not be paid without the production of a valid insurance certificate demonstrating this.

4. In the absence of valid insurance certificate, the journey should not be made by car and a claim may be made for the equivalent 2nd class train or bus fare to the destination.

Use of Public Transport

1. The use of public transport for eligible journeys will be reimbursed upon receipt, provided the expenses are reasonable.
2. Staff should use the most economical class of travel. We will reimburse the cost of 2nd class rail fare or bus fare.
3. The school will not pay for the travel of any accompanying person, unless their attendance is required as a representative of the school or the staff member requires assistance by means of reasonable adjustments.
4. If intending to travel by rail, please book your ticket well in advance. Bookings should be made using the local school Finance Department multipay card. Please note purchasing rail tickets within a week of travel is significantly more expensive.

Overnight Subsistence Allowances

1. Reasonable expenses for the cost of accommodation, food and drink will be reimbursed when supported by receipts.
2. Overnight stays should be booked well in advance using the local schools Finance Department multipay card.
3. Only the cost of accommodation required for business purposes will be reimbursed by the school. It will not meet the cost of additional parties or accommodation provided to a spouse or other family members.
4. Personal items, such as alcoholic drinks, mini-bars etc. will not be reimbursed and their total should be deducted from any bills submitted for expenses purposes.
5. As a guide prices should be as inexpensive as possible and not exceed:
 - a. London - up to £120.00 per night Bed & Breakfast
 - b. Outside London - up to £70.00 per night Bed & Breakfast
6. "Staying with Friends" Allowance - If an employee chooses to stay with friends or relative instead of a hotel, an allowance of £25 per night may be claimed.
7. When staying away from home the following claims may be made for food:
 - a. Breakfast (leaving home before 6.30am, if not included in as part of an overnight stay) - up to £8.00
 - b. Lunch - up to £8.00
 - c. Evening meal (return or work beyond 8pm) - up to £15.00

Telephone and Mobile Expenses

1. Business calls made from a home telephone may be reimbursed subject to provision of an itemised telephone bill and their inclusion on the Expense/Mileage Claim Form.
2. Calls from personal mobile phones made for business purposes may be reimbursed subject to provision of evidence of the calls attached to the Expenses/Mileage Claim Form.
3. Line or equipment rental will not be reimbursed.
4. Mobile phones provided by Trust and local schools for operational purposes are only to be used in emergencies and the individual will be required to reimburse the Trust or local school for any personal use.

Staff Uniform

Staff should seek authorisation before purchasing specific uniform but once approved should submit an expense claim form with receipts. They will be reimbursed the lower of the full amount of the purchase cost or the limit specified below:

Uniform Item	Upper Limit of Claim
Swimming Costume	£20
Other uniform items	Cluster business managers discretion

Spectacle Contribution

Should an employee require glasses for use with DSE the Trust will pay up to £50 towards the cost of glasses (including the eye test) required for DSE for staff deemed by their line manager to be eligible according to the below criteria.

To be eligible staff must:

- use display screen equipment for continuous or near continuous spells of an hour or more at a time AND
- use it more or less every day, AND
- be highly dependent on DSE; or have little choice about using it; or need special training or skills to use it; or have to transfer information quickly; or need to apply high levels of attention and concentration
- complete the optician DSE Eye Test Form

Advances

In special circumstances, advances may be made for expenses over £100 but less than £1000. Any advance must be cleared by producing an Expense/Mileage Claim Form as soon as reasonably practicable after the expense has been incurred and no more than one month after the advance was given.

Directors' Expenses

Expense and Mileage Claims incurred wholly, necessarily and exclusively in the course of authorised Trust or local school's business should be forwarded to beclbb@beckfoot.org and will be authorised by the Trust CEO or the Trust COO. Claims by the Trust CEO or Trust COO must be authorised by the Associate Director of Finance or other senior staff member and either the Trust CEO or Trust COO who is not the subject of the claim.

Enquiries

All local school enquiries should be referred to the local school Finance Team or School Business Manager. Cluster Business Manager queries should be referred to the Trust Central Finance Team.

12. Example Expense/Mileage Claim Form

Expense/Mileage Claim Form



Name				Nominal Code		
School				Insurance Checked		
Department				Authorisation Checked		
Date				Paid		
Expense Claim Authorised By						
Date Expense Incurred	Expense Type (Mileage, Bus Fare, Train Fare, Hotel, Meal Allowance, Other)	Valid Insurance Certificate "showing Business Use" seen for mileage claims (Yes/No)	Value exc. VAT	VAT	Total	Authorised by
TOTAL CLAIMED						

NOTE: In all cases a VAT receipt is required for the school to reclaim VAT on expenses.