Expenses Policy

Document Detail	
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1. Introduction

1.1 The principle of this policy is to ensure that staff continue to be reimbursed for all necessary expenditure reasonably incurred in the performance of their work duties. The basis of expense claims will be actual expenditure up to limits as specified in the policy; limits will be reviewed annually. Staff must pay for their personal expenses and claim them in accordance with this policy.

1.2 All expenses must be agreed in writing in advance with the CEO. Details of expenses claimed should be submitted on the appropriate form with accompanying receipts and forms should be signed by both the claimant and the CEO.

1.3 Original receipts must accompany all claims. Credit card slips or statements will not be accepted as evidence of business expenditure unless prior authorisation is given by the CEO. If there is no receipt available for a claim then the expenditure can only be reclaimed provided authorisation is received from the CEO.

1.4 Staff are encouraged in these circumstances to gain authorisation prior to the submission of the expenses claim with no receipt. A VAT receipt must include the name and address of retailer, the retailers VAT registration number, the date of the purchase, details of what goods and/or services have been purchased and the VAT inclusive value of those goods in sterling.

1.5 Expense claims must be submitted by the 10th of the following month in which the expenses are incurred.

1.6 The trust reserves the right to withhold payment of expenses that are not submitted within a reasonable due date. Expenses submitted more than three months after the date incurred will not be reimbursed unless specifically approved by a trustee.

1.7 Subject to compliance with the above, staff will be reimbursed with their next salary payment in full for any authorised expenditure which has been reasonably incurred and was necessarily incurred on behalf of the trust.

1.8 The trust respects staff's personal integrity and expect that expense forms will be completed honestly, accurately and promptly.

1.9 Expenses will be reimbursed at the prevailing rates in accordance with the current HMRC rules.

1.10 Subsistence claims should be for the actual amount spent, up to the maximum amount of £25. If staff have to spend above the maximum, for example at a conference or meeting, they must agree this with their Line Manager in advance of submitting an expense claim.

2. Travel

2.1 Claims for travel expenses should be for the standard rail fare or bus fare unless specifically authorised in advance by the CEO when the journey is necessary for working/meeting.

2.2 Where first class travel is authorised this needs to be detailed on the expenses claim form with supporting evidence e.g. email. Should a member of staff choose to travel

first class which has not been authorised they may do so but will only be reimbursed for the standard fare amount.

2.3 Wherever practicable video/telephone conferencing facilities should be used as an alternative to travel. The overriding consideration in planning any journey is the balance between least costs and convenience.

2.4 Public transport is the trust's preferred method of transport where train or bus fare, along with any required taxi or tube fares will be significantly less than the cost incurred for mileage if travelling by car.

2.5 Staff are requested to travel by standard fare public transport where at all possible. Significant savings can be made by specifying outward and return journeys and by booking in advance.

3. Mileage

3.1 Business mileage may be claimed where public transport is not possible or is not cost effective. Staff may claim a business mileage allowance in respect of any journeys they are required to undertake to attend a location other than their normal place of work.

3.2 Claims for mileage must include the date of travel, the starting point, the destination(s) plus the return point. Claims should also detail the purpose of the journey.

3.3 Mileage will be calculated from the staff member's base of work (as set out in their contract of employment) to the destination(s) and back to the work base.

3.4 Travel from home to the staff's normal place of work is not business travel. If staff travels directly from their home to a place other than the normal place of work on business, the allowance travel will be the lesser of that actually incurred and that which would be incurred if the journey had started or finished at the normal place of work.

3.5 Claims up to 10,000 business miles in any one year will be paid at the HMRC rate (inclusive of electric vehicles). Where mileage claims exceed 10,000 miles in any one year then the lesser HMRC rate will be applied (inclusive of electric vehicles).

3.6 Staff are advised that there are tax implications should the trust provide transport (or cover the costs of transport) from home to work (this includes a temporary place of employment).

3.7 When staff are aware that other staff are travelling to the same destination, every reasonable attempt should be made to car share.

4. Accommodation

4.1 In circumstances where it is economical and practical to do so the CEO may authorise in advance for staff to stay in private accommodation with family and friends. Staff may claim for the cost of an evening meal in these circumstances.

4.2 Staff should seek to stay at accommodation that is reasonably priced. Reasonable overnight costs are considered to be no more than £120 per night. If accommodation

cannot be secured at this rate and will be a higher rate, then prior authorisation will be required from the CEO.

5. Subsistence

5.1 Staff can claim a daily subsistence rate of £25 if they are staying away overnight for business purposes. Pay for view TV will not be authorised for reimbursement.

5.2 Alcohol will not be authorised for reimbursement.

5.3 If one member of a team pays a bill on behalf of other staff, details, the reason and location along with names of the staff must be detailed on the expenses claim form. Claiming of joint expenses is not permitted. Claims cannot exceed the number of staff multiplied by the relevant cost per head for expenditure.

6. Working Away From Base but Not Staying Overnight

6 . 1 Breakfast rate – the rate may be claimed if staff leave home earlier than 6am and incur the cost of breakfast taken away from their home after qualifying journey has started.

6.2 If staff usually leaves home before 6am the breakfast rate does not apply. Staff may claim up to £5.

6.3 Late evening meal rate – the rate may be claimed where staff have to work later than usual, finish work after 8pm having worked their normal day and has to buy a meal before the qualifying journey ends which they would usually have at home. Staff may claim up to £15

6.4 The breakfast and late evening meal rates are for use in exceptional circumstances only and are not intended for staff with regular early or late work patterns.

6.5 One meal rate (5 hour rate) – the rate may be claimed where staff have been undertaking qualifying travel for a period of at least 5 hours and has incurred the cost of a meal. Staff may claim up to £5.

6.6 Two meal rate (10 hour rate) – the rate may be claimed where staff have been undertaking qualifying travel for a period of at least 10 hours and has incurred the cost of a meal(s). Staff may claim up to £10

6.7 These allowances can be combined up to a total of £15 in any one day. For instance, the ten hour and evening meal allowance could both apply.

6.8 The receipt for these expense claims for food/beverages cannot be food ordered for delivery to staff home addresses or purchased elsewhere and consumed at home.

6.9 Lunch can be claimed where staff have attended an all-day meeting or training event that is away from the normal place of work and where lunch is not provided (claims can be up to £5).

7. Parking

7.1 The trust will not pay parking costs where school/office based employees bring their cars to their normal place of work unless staff are required specifically to drive to work first and to attend a meeting offsite the same day (or vice versa).

7.2 Authorised parking charges will be reimbursed against the production of the relevant parking receipt and submission on an authorised expenses form.

8. Expenses Incurred for Business Meetings

8.1 Tea, coffee and refreshments should only be provided for meetings where the meeting needs to be for two hours or longer or when entertaining/meeting with an external person or organisation. Additionally, food (pastries, sandwiches and fruits as examples) should only be provided when it is necessary to hold a meeting during a normal meal time (breakfast – before 9am, lunchtime – between midday and 2pm or evening - after 6pm) and it is not practical to expect staff to bring their own food.

8.2 No alcohol will be provided. Where possible the meeting should be held on trust premises and food provided by internal caterers.