



Expenses Policy for EFAT Employees

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Policy written By- D Mole, Updated By B Sansome.

EXPENSES POLICY- EMPLOYEES

INTRODUCTION

This policy applies to all staff employed by the Trust, including:

- The Management Team Director
- Principals
- All staff employed to work in Central Services,
- All staff employed to work in Essa Academy, Essa Primary Academy, and any subsequent academies and organizations/ institutions established by the Trust.

It is our policy to offer all staff employed by the Trust to work in Central Services, Essa Academy, Essa Primary Academy, and any subsequent academies and organisations/ institutions established by the Trust full reimbursement of out-of-pocket expenses incurred on the Trust's behalf, providing that the nature of these expenses has been agreed in advance.

All claims should normally be submitted within three months of the expenditure being incurred.

Consideration must always be given to using the most cost-effective method of travel. As the Trust is a charitable company funded by the Department of Education, claimants are encouraged to keep expenses to a minimum.

The Trust will only make reimbursement for actual reasonable expenses necessarily incurred and if supported by a receipt where appropriate. As part of its commitment to achieving good practice, the Trust does not pay 'flat rate' expenses; paying round-sum amounts unsupported by actual expenditure receipts may result in an individual becoming liable to tax on the payments and may put any benefits they receive at risk. The Trust will hold receipts for all claims for at least six years. This is a requirement of the Inland Revenue.

The Trust will pay the following out-of-pocket expenses:

- mileage costs incurred whilst on Trust wide and /or Academy business
- travel from home to and from the place of a meeting and any additional travel necessary in the course of work on behalf of the Trust and/or the Academy
- postage, phone calls and stationery costs necessary to the work
- meals taken while on Trust/ and or Academy business, subject to a minimum time commitment and an upper limit of payment
- accommodation costs if overnight stays are necessary to the activity.

It is not acceptable to claim sums higher than actual out-of-pocket expense levels. Claiming sums for travel not actually taken, or food not actually consumed, is fraudulent and defrauding the Trust.

Travel costs between home and the normal place of work can never be claimed. Costs incurred by travelling companions not engaged in official Trust wide and/or Academy business may not be claimed.

Where expenses are incurred in foreign currencies, the amounts should be shown with the currency in question clearly marked. Reimbursement will be made in Sterling. The

rate of exchange will be the rate in force on the date of the claim, as calculated by the Trust's Finance Department.

ADMINISTRATION

Expenses will usually be reimbursed by cheque. Original receipts (i.e. not photocopies or credit card vouchers) must support all claims and, if VAT has been charged, the receipt should contain the VAT registration number and rate of VAT. In the event of hotel accommodation, please ensure that the receipt is either in the name of `Essa Foundation Academies Trust, the name of the Academy, or your own name. Receipts made out in the name of other organisations will be returned unpaid.

Expenses are claimed using the 'Canvas' App accessible via iPads, or iPods.

GENERAL TRAVEL EXPENSES

If you are attending a meeting as a Trust wide and/or Academy representative, the Trust will reimburse the expenses incurred, subject to the terms of this policy. If you are attending a meeting at the request of, or as a representative of another professional body, association or institution then the Trust may require that such costs should be claimed directly from that professional body, association or institution and not from the Trust.

The Trust will reimburse travel expenses from home to and from the place of a meeting. Dates of meetings are often known in advance, when discounts may be offered by travel companies for advanced booking, e.g. by taking advantage of Saver, Supersaver or APEX fares.

In order to encourage the booking of tickets in advance, should it subsequently not be possible for you to attend the particular meeting, the Trust will reimburse to you any non-refundable element of the ticket.

All travel expenses claims must be supported with a receipt.

USE OF ALTERNATIVE TRANSPORT FOR PERSONS WITH DISABILITIES

In circumstances where disabled persons are unable to travel by public transport or their own vehicle, taxis may be used, subject to the prior approval of the MTD, Principal or the Finance Director, as appropriate.

RAIL TRAVEL

Trust wide and Academy staff should normally travel standard class, unless agreed otherwise in advance by the MTD, Principal or the Finance Director, as appropriate.

Claimants should ensure that they secure the best price possible by, for example, taking advantage of Railcards (if appropriate), adopting flexible travel arrangements and booking tickets in advance of the day of travel.

TRAVEL BY PRIVATELY OWNED CAR

The driver, not the Trust, is personally liable for any incident, thus drivers should ensure that their own private motor insurance policy is comprehensive and permits the use of their own vehicle for the purpose of travel on Trust wide and/or Academy business.

If an individual's own car is used, a mileage rate will be paid (as detailed below). Please note that the total claim for any journey made by car (including the mileage rate, parking, toll fees, congestion charges, etc.) should not exceed the standard-class rail fare. All mileage claims must be made on a mileage claim form. A receipt should support claims for parking or other incidental expenses.

The Trust will not reimburse parking fines, congestion charge fines or fines for other motoring-related offences.

TRAVEL BY HIRE CAR

It is requested that the use of public transport or privately owned vehicle be considered before resorting to a hire car. It is, however, recognised that in certain circumstances it may be appropriate to use a hire car, but permission must be sought from the MTD, Principal or the Finance Director, as appropriate, in advance of a booking being made.

In cases where a hire car is used, insurance must be arranged at the time of ordering. It is essential that all insurance requirements of the hire company are fully met.

Where vehicles are hired, expense claims should be for the actual hire and running costs, rather than based on the mileage rates.

TRAVEL BY TAXI

Use of public transport or privately owned car is encouraged and should be used wherever possible. However, it is recognised that the use of a taxi may, in the following circumstances, be the most effective mode of transport:

- where equipment or heavy baggage is being carried
- when no public transport is available, especially in the early morning or late at night when public transport is either not running or running irregularly
- where the claimant is pregnant
- where the claimant has a temporary or permanent disability
- when it is important to save official time.

Travel by taxi should be kept to a minimum and should definitely not be used for long journeys or between the Trust's premises- its offices and academies- and the London airports. Claimants should obtain an official receipt from the taxi driver to substantiate their travel expense claim. Where it is expected that the taxi fare will exceed £20, permission to use a taxi must be sought in advance from the MTD, Principal or the Finance Director, as appropriate.

AIR TRAVEL

All journeys by air travel within the UK should be arranged on economy-class basis. A receipt should be requested at the time of ticket purchase. Claimants should seek to

minimise the cost of air travel by booking tickets in advance, taking advantage of early booking discounts where available.

In the case of overseas travel, particularly where the costs are to be funded by the Trust, it is necessary to justify the journey. Please notify the MTD, Principal, or Finance Director, as appropriate, before tickets are purchased for agreement as to whether the Trust will reimburse the cost, which will normally be on economy-class basis. The Trust will need to give consideration as to how the journey fits with the Trust's and/or Academy's overall strategy and what outputs/outcomes are expected to be achieved/delivered.

ENTERTAINING EXPENSES

The Trust will not normally reimburse entertainment expenses. However, in the rare case where this may be appropriate, permission must be sought in advance from the MTD, Principal or Finance Director, as appropriate.

OVERNIGHT ACCOMMODATION

Claimants may stay in 3- or 4-star accommodation, according to local availability. Claimants are reminded of the need to demonstrate value for money and reasonableness of expenditure when selecting accommodation.

In all cases, a receipt for the hotel costs should be obtained that is made out either in the name of Essa Foundation Academies Trust, The name of the Academy, or in your own name.

When hotel accommodation costs have been saved, by staying with friends, relatives or colleagues, a hospitality allowance of up to £25 per 24-hour period may be claimed. You can either give this to your host in cash to cover his/her costs, or you can use some or all of it to buy them a gift or take them out for a meal. You should claim whatever you have actually paid out, to a maximum of £25 per day. Receipts are not required.

PERSONAL INCIDENTAL EXPENSES

Persons staying away from home overnight often incur minor incidental expenses of a personal nature such as newspapers, laundry, telephone calls home, etc. These may be claimed up to a daily limit of £5. Please ensure that these amounts are itemised separately on your expense claim form.

MEALS AND SUBSISTENCE

Round-sum subsistence allowances are not paid. A receipt should support all claims for meals or subsistence. Claimants are reminded of the need to demonstrate value for money and reasonableness of expenditure when claiming subsistence. Claims for breakfast will not be reimbursed where already included on a hotel bill or where the claimant is in receipt of a hospitality allowance.

OTHER EXPENSES

The Trust will reimburse other out-of-pocket expenses incurred by individual claimants on Trust wide and/or Academy business such as the cost of postage, phone calls and stationery, subject to a receipt being submitted with the claim.

If you are in doubt about what may be claimed, or wish to claim for items not mentioned in this expenses policy, please contact the Finance Director for advice prior to incurring the expenses.

EXPENSES AND TAX

It is Trust policy only to reimburse for actual out-of-pocket expenses incurred, for which there is no tax liability. Claimants would only be liable to pay tax, if payments were made that either exceeded actual expenditure or that were not supported by original receipts. The Inland Revenue sets tax-free mileage rates. The Trust reimburses for mileage at the tax-free mileage rate. The rates are 45p per mile for the first 10,000 miles in any tax year and 25p per mile thereafter. These rates apply only to travel in your privately owned car, and are regardless of engine size. You must be insured for business use.

THE TRUST'S CREDIT CARD OR PURCHASE ORDER REQUISITION

Wherever possible, individuals should seek to book accommodation and public travel using the Trust's Credit Card, so as to limit the occasions for reclaiming out of pocket expenses. This is held by the Finance Director.