



Excelsior Multi Academy Trust Travel and Personal Expenses Policy

Policy overview

The purpose of this policy is to set out which personal expenses can be claimed by employees and how to do this. It takes into account HMRC rules on such expenses. The policy also covers the steps staff must take to ensure they are adequately insured when using their own transport. This policy applies to all staff working for Excelsior MAT (the Trust) and any individual school within the Trust.

1. General

- Claims for reimbursement of travelling expenses, subsistence by persons travelling on Trust business and other expenses, should be made on the Trust Expense Claim Form. Employees are required to use the most cost-effective form of transport and reimbursement of expenditure is restricted to the allowance or the amount spent, whichever is less. The Trust will normally reimburse employees only for expenses that they actually and necessarily incur in the course of any business travel.
- It is the responsibility of Line Managers to authorise and ensure that expense claims for staff are accurate. All claims must be countersigned by the line manager before being submitted to the appropriate finance office. Valid claims will be reimbursed based on actual cost incurred and not allowance limits.
- Any fines or penalty notices incurred by an employee whilst travelling on Trust business are entirely the responsibility of the employee concerned. Fines will not be reimbursed by the Trust under any circumstances.

2. Insurance

Any employee who uses their own vehicle for any journey on Trust business must ensure that their insurance covers them for business use. Employees using their own vehicle for Trust business are responsible for ensuring they hold a current driving licence, insurance certificate and M.O.T. certificate (if applicable). Any cost of business use cover is to be borne by the employee and is covered by the mileage allowance.

3. Car Travel

- The Trust will reimburse the costs actually incurred by employees of journeys undertaken for business purposes by road but excluding ordinary commuting.
- Expenditure on items such as parking, road and bridge tolls will also be reimbursed when supported by receipts.

- Mileage claims

Mileage allowances can only be paid for business journeys. Claims for travel between an employee's home (permanent or temporary) and the employee's normal place of work cannot be reimbursed. Mileage claims should show the following details:-

- The date
- The starting point
- Each address or place visited
- Purpose of the Journey
- The names of any passengers. (5p per passenger per business mile for carrying fellow employees in a car or van on journeys which are also work journeys for them).

Mileage allowances are paid in accordance with the HM Revenue & Customs guidelines, which are reviewed annually. Current rates can be found in table 1 below.

Table 1

	First 10,000 miles	Following 10,000 miles
Car	45p	25p
Motorbike	24p	24p
Bicycle	20p	20p
Passenger Payment	5p	5p

Exclusion of Ordinary Commuting

- You can only claim business mileage for any miles undertaken 'on the job' as opposed to 'to the job'. The ordinary commute to work is not covered.
- All employees have a work base. Your work base is classed as where you go to attend meetings, even if infrequently, for example: team meetings, training, appraisals, 1-2-1's. This applies even if you are classed as a home worker, and your work base will be designated by your manager.
- If a journey starts at home or finishes at home, the mileage claimed should be the lesser of the distance actually travelled compared to normal home to work mileage.

Example 1

Jane travels to workplace and then visits School A then returns to workplace before going home.

Home to work mileage = 15 miles

Work to School A = 25 miles

Travel from Home to Work – no claim can be submitted.

Travel from work place to School A and return to work place: Jane can claim 25 miles for each journey therefore 50 miles can be claimed.

Example 2

Zain travels from home to School B then goes to the workplace and later travels home.

Home to work mileage = 15 miles

Travel from Home to School B = 25 miles.

Travel from School B to workplace = 10 miles

Travel from home to School B: Zain can claim 25 miles less home to work mileage therefore 10 miles can be claimed.

Travel from School B to work: Zain claims 10 miles. There is no claim possible for the 10 miles from Zain's workplace to home.

Example 3

Sophia travels from home to School C then to School D and then returns home.

Home to work Mileage = 7 miles

Travel from Home to School C = 40 miles

Travel from School C to School D = 5 miles

Travel from School D to home = 35 miles

Sophia has travelled 80 miles (40+5+35). Although she has not been to her normal workplace, she cannot claim her normal journey of 14 miles (7 miles each way). Sophia can therefore claim 66 miles in total (80 less 14).

- Business mileage claims are for the shortest reasonable route. Route planners can be used to give recommended routes. Claims for excessive mileage will not be processed without sufficient explanation.
- HMRC stipulates that a place of work where an employee spends more than 40% of the time, is not a temporary place of work. Employees who may be affected by this rule should discuss the matter with the COO.

4. Rail Travel

All rail travel must be made in standard class.

Purchase of Rail Tickets

- Rail travel should be booked as far in advance as possible to take advantage of any low cost options that may be available. Rail travel should be booked and paid for by the appropriate office or by the school's nominated person, to ensure compliance with booking policies. Employees should forward their booking request (to include reason for travel), to the office or nominated person as early as possible.
- In exceptional circumstances, for example a late notice booking, an employee may book and pay for their own rail journey, if the travel has been duly authorised in advance. In such cases the cost of travel will be reimbursed through the expense claims process.

5. Taxis

Costs of taxis will be reimbursed only if one or more of the following apply and if supported by a receipt:-

- where the saving of time is important
- when heavy luggage has to be transported to or from the place of departure on arrival
- where there is no other suitable method of public transport
- if a journey is made after dark or the use of public transport would involve a long wait in circumstances in which the person travelling would feel at risk; or where unfamiliar with location and associated Public Transport links.

6. Travel around London

Journeys in London should normally be taken by Underground/public transport rather than by taxi, except where conditions in item 5 apply.

7. Air Travel within the UK

- Air travel should only be utilised where it represents a saving in a cost over other forms of travel; and/or where it represents a significant saving in time. All bookings should be economy class.
- Air travel should be arranged as far in advance as possible to take advantage of advanced purchase discounts. All rail travel will be booked by the appropriate finance office to take advantage of online savings. Employees should forward their booking request to the school office as early as possible.

8. Travel outside the UK

All overseas travel other than that associated with educational visits with students, must be approved by the Chief Executive Officer in advance. All bookings will be made by the appropriate office.

9. Subsistence

- The reasonable and necessary cost of accommodation, meals/snacks and beverages incurred by an employee whilst undertaking business away from the employee's ordinary place of work, will be reimbursed. Claims must be supported by relevant receipts and are subject to the limits shown in table 2 below.
- The costs of other hotel 'extras' such as videos, newspapers, beverages not complementing an evening meal and private telephone calls, will not be reimbursed.
- No alcoholic drinks will be reimbursed.

10. Hotel accommodation

- All hotel bookings should normally be made centrally in advance and full advantage should be taken of advanced purchase discounts where available. Five star hotels must not be used.
- Hotels should be selected based on lowest price and value for money and membership of loyalty schemes must not be taken into account.

- Staff should not normally stay overnight at the Trust's expense before a meeting when it is reasonable to travel on the day of the meeting. An exception to this may be made if in order to arrive in time for an event, the employee would be required to start their journey unreasonably early or if it can be demonstrated to be financially advantageous.
- The employee should ensure that a purchase order is completed and authorised for all hotel accommodation in advance.
- If a suitable hotel cannot be found within the price limits set by the Trust, authorisation should be requested in advance from the CFO.
- Hotel invoices should be settled by the employee and claimed as an expense, if they have not been pre-paid by the Trust.

Table 2 – Subsistence & maximum hotel rates (inc. VAT)

Breakfast (hotel)	£15.00
Breakfast (not hotel)	£10.00
Lunch	£10.00
Dinner	£30.00
Hotel accommodation	Outside London - £150 Inside London - £225

11. Entertaining

The cost of entertaining suppliers or other business connections for genuine business reasons can be reimbursed. Claims for entertaining should be supported with records of the amounts spent, the nature of the entertainment, the persons entertained and the reasons for the entertainment. Such expenditure must always be authorised in advance by the CEO.

12. Eye Care Provision

Eye Care Provisions Legal Requirements – DSE Regulations

If you work with Display Screen Equipment, such as computer screens, on a regular basis, you are entitled to ask your employer for a full eye examination and vision test.

Regulation 5 of the DSE rules clearly states that employers must provide eye exam and vision tests, on request, to all current or new DSE/VDU users. Excelsior MAT will cover the cost of an eye examination to up the value of £25 for all employees on request.

- How much should my employer contribute to my glasses?

To comply with DSE Regulations, Excelsior MAT must pay the full cost of an eye test and the provision of basic spectacles where required following an examination. The basic cost of DSE/VDU glasses is normally under £50. Where eye tests carried out by the doctor or optometrist reveal that particular lenses are required for DSE work, the costs of minimum requirement frames and lenses must be borne by the Excelsior, taking account of any social welfare entitlement that might apply.

- Where an employee already wears glasses to correct a visual defect (normal corrective appliances), and routine change of lenses arises, if these glasses are adequate also for DSE work, Excelsior is not liable as regards meeting the cost. The cost of dealing with more general eye problems which are revealed as a result of the tests and which are not directly related to working with a DSE is a matter for the employee as part of his or her general health care, taking account of health care entitlements

13. Sundry Business Expenses

Reimbursement of the cost of tools, equipment, materials and services necessarily purchased by employees for the performance of their duties or the business needs of the Trust, can be made in exceptional circumstances. Relevant receipts must support the claims and any tools, equipment or materials remain the property of the Trust.

14. Implications for Taxation and National Insurance

By following the HM Revenue & Customs rulings regarding employee liability for Tax and National Insurance contributions - reimbursement of actual travel and subsistence costs should not attract any liability.

Occasionally across the Trust employees may be eligible to reclaim the cost of a bus pass to enable them to travel between Trust sites when crucial to their role. This should be communicated to HM Revenue & Customs as it could affect personal tax liability. Excelsior MAT accepts no liability for any employee's liability in these circumstances.

15. Submission of Claim Form and Payment

The Expense Claim form, duly completed and signed by line manager, should be submitted to the appropriate office and will be paid by bank transfer usually within two weeks. Only one claim form should be submitted each month. Please note that staff claims submitted more than three months after the expenses were incurred will only be paid with the express approval of the CFO.

16. Further Information

Please contact the COO for further information on this policy.

April 2025

To be reviewed as necessary.