



Bengeworth
Multi Academy Trust

Brilliant People • Better Schools • Bright Futures



EMPLOYEE EXPENSES POLICY

2024 – 2025

January 2025



STATEMENT OF INTENT

As a Multi Academy Trust, dedicated to the education and well-being of our pupils across multiple schools, The Trust recognises the significance of maintaining a responsible and transparent approach to expenses management. This expenses policy sets out a comprehensive framework for managing expenses, ensuring that all expenditure is conducted efficiently, ethically, and in compliance with the highest standards of accountability and transparency. It aims to promote financial prudence, minimise unnecessary costs, and maintain a sound financial position to support the Trust's mission of providing the highest quality education for our pupils.

LEGAL FRAMEWORK

This policy has due regard to legislation and statutory guidance, including, but not limited to, the following:

- HMRC Expenses and benefits for employers
- HMRC MAPs
- Academy trust handbook 2024 (ATH)

This policy operates in conjunction with but not limited to the following school policies:

- MAT Financial Procedure Policy
- Tendering and Procurement Policy

REIMBURSEMENT OF EXPENSES

- 1.1 The Trust will refund the actual travelling and reasonable out of pocket costs incurred by employees, exclusively and necessarily incurred in the performance of the duties of their employment.
- 1.2 The Trust will not reimburse any expenses relating to private travel (which includes travelling to and from the regular workplace). The Trust will not reimburse employees for other personal expenses or any fees unless expressly approved through their Contract of Employment.
- 1.3 The Trust only pays expenses that are deemed by HM Revenue & Customs (HMRC) to be non-taxable benefits.
- 1.4 Reimbursement of Travel & Subsistence expenses shall normally be made through the monthly payroll.
- 1.5 Claims should normally be made within two months of the date the expenditure was incurred; no expenses will be paid in excess of six months.
- 1.6 Expenses payments shall be made only upon receipt of a properly completed claim, together with supporting documents and vouchers.
- 1.7 All expenses (except mileage rates – see below) must be backed by a **VAT receipt** or other evidence of payment (e.g. tube and rail tickets). Original receipts (not photocopies) should be provided to substantiate all payments.
- 1.8 All expense claims must be authorised by the Headteacher or CEO.
- 1.9 Any claims that are not supported by the necessary VAT receipt or other sufficient evidence of payment will not be processed for payment.

TRAVEL EXPENSES

- 2.1 When travelling on Trust business the most cost-effective form of transport available should be used, consistent with the purpose and schedule of the trip. Decisions could be influenced by various factors including group travel, employee time and safety. The Trust will only reimburse the cost of the cheapest appropriate method of travel. Employees are encouraged to car share where possible and sharing is expected where staff start from/return to the same location on a visit.
- 2.2 The Trust will meet the cost of reasonable out of pocket expenses for which it is not always possible to obtain official receipts or invoices. Examples of these will include, but are not limited to:
- Tube/bus fares
 - Parking fees or meters
 - Taxi fares (use of tube in London is encouraged)
 - EV vehicle charging at home
 - Ferry or road toll charges
- 2.3 Reimbursement will not be made for any fines incurred while on Trust business, such as parking or road traffic violation fines.
- 2.4 Travel should be by standard class. Employees are encouraged to seek such discounts as may from time to time be available

MILEAGE CLAIMS

- 3.1 The Trust will reimburse employees at the HMRC tax free rates where a private vehicle is used for business journeys. These rates are reviewed and updated regularly by HMRC. The table below indicates the rates effective at December 2024.

	Up to £10,000 miles	Over 10,000 miles
Cars and vans including EV vehicles	45p	25p
Motorcycles	24p	24p
Bicycle	20p	20p

- 3.2 Mileage claims must have a VAT receipt for fuel used to allow the Trust to reclaim VAT. The claimant is responsible for attaching the receipt and the admin team is responsible for checking the receipt is valid prior to submitting for payment. Where a VAT receipt is not received, VAT will not be reclaimed.

An appropriate receipt must:

- be **dated before** the date of the journey claimed for

- show the amount of fuel purchased in litres
- show the name of the fuel supplier and their VAT registration number
- account for at least 20% of the total amount of the mileage claim

For EV vehicles charged at public electric points an email receipt is acceptable.

3.3 When claiming mileage, a separate record of each journey should be kept detailing:

- Date of travel
- Journey undertaken, highlighting from which base to which destination, inclusive of return travel; and
- Number of miles for each journey.
- A valid VAT receipt for fuel

3.4 Business mileage will never be paid for a journey from home to a normal place of work. HMRC rules state that any payment for the expense of travel (car mileage or fares) to a principal place of employment constitutes a taxable benefit. 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.

Examples of mileage claims:

Example 1: Lucy travels to her workplace and doesn't visit any of the schools in the Trust

- Home to work mileage = 15 miles. Her return journey is 30 miles
- She cannot claim any mileage for travelling between home and work

Example 2: Alex travels to workplace, then to School A, then back to workplace before going home

- Home to work mileage = 15 miles (return journey 30 miles)
- Mileage from work to School A = 25 miles (return journey 50 miles)
- Travel from Home to Work – no claim can be submitted
- Travel from work place to School A and return to work place: He can claim 50 miles.

Example 3: Robin travels from home to School B, then to his workplace and later travels home.

- Home to work mileage = 15 miles (return journey 30 miles)
- Travel from Home to School B = 25 miles.
- Travel from School B to work place = 10 miles
- He travels a total of 25 + 10 + 15 miles = 50 miles
- He can claim 50 miles, less his normal return journey from home to work 30 miles = 20 miles

Example 4: Claire travels from home to School B then to School C and then returns home

- Home to work Mileage = 15 miles (return journey of 30 miles)
- Travel from Home to School B = 40 miles
- Travel from School B to School C = 10 miles
- Travel from School C to home = 35 miles
- She has travelled 85 miles (40+10+35). Although she has not been to her normal workplace, she cannot claim her normal journey of 30 miles (15 miles each way). She can therefore claim

55 miles in total (85 less 30).

VEHICLE INSURANCE

- 4.1 The Trust does not provide car/motorcycle insurance for employees using their own vehicles. Any employee using their car/motor-cycle for **business purposes** should ensure that the vehicle is adequately insured, have a valid MOT and be safe and legal to drive.
- 4.2 Where cars are being used to transport pupils, it is the driver's responsibility to ensure that their insurance covers this activity. The standard rate per mile is set having taken into account any additional insurance costs, the Trust will not cover any additional insurance costs.

SUBSISTENCE EXPENSES

- 5.1 Unless as part of an educational visit overnight accommodation must be agreed in advance of the trip with the Headteacher or CEO.
- 5.2 The Trust will reimburse reasonable costs of meals, only on the production of a valid receipt or **VAT receipt**, incurred while travelling and/or staying overnight as follows:
 - Breakfast £10.00 max
 - Lunch £10.00 max
 - Evening meal £15.00 max

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.

- 5.3 If you need to leave home before 06.45, you may claim Breakfast.
- 5.4 If your travel time means you will not get home before 20.30 you may claim for an evening meal.
- 5.5 The Trust will meet the costs of overnight accommodation which is required whilst traveling.

For overnight stays the nightly cost in a hotel should be as cost effective as possible and not exceed £100 per night (£150 per night for London). These rates will be reviewed by the Finance, Audit and Personnel committee from time to time.

Hotel deals inclusive of breakfast/and or dinner should be used wherever possible. If it is not possible to source a hotel at these nightly rates, and it is necessary to pay a higher rate, then prior written approval should be obtained from the Headteacher or CEO.

MEETINGS / REFRESHMENTS

- 6.1 Where lunches or refreshments are provided for meetings or in-house training the standard practice shall be for this to be ordered through the in-house school catering service.
- 6.2 In the rare event that an employee member has directly incurred these costs, an expense claim may be made. Meeting cost should not exceed £10.00 a head and all recipients must be identified by name in the claim.

EDUCATIONAL SUPPLIES AND TEACHING MATERIALS

- 7.1 Educational supplies and teaching materials should be processed through The Trust's procurement process using the preferred suppliers or using the credit card issued to the named school representative. In the rare cases where this is not practical the method of purchase should be agreed with the Headteacher or CEO in advance of the expenditure taking place. The amount of these purchases will not exceed £100.
- 7.2 All expenditure must be supported by a relevant VAT receipt. The Trust reserves the right to refuse reimbursement where the approval of the Headteacher or CEO has not been received, or the proof of purchase is not provided. A VAT receipt may need to be requested and should include:
- the suppliers full name and address
 - VAT number
 - A description of the service or goods supplied
 - Date of purchase
- 7.3 These expenditure claims will be paid through the BACS payment system.

EYE TEST

- 8.1 As per HSE requirements, The Trust will pay for an eye test for employees who are essential DSE users. This assessment will be approved by the Headteacher/ CEO for Employee and will consider frequency and periods of use.
- 8.2 It is likely that essential users will include finance employees and school administration employees; however, eligibility will be assessed on an individual basis and must be approved with the Headteacher / CEO in advance of arranging an eye test. It is the responsibility of employees to request and arrange an eye test.
- 8.3 The Trust will cover the full cost of an eye test up to the maximum amount of £25 after any discounts or offers have been applied. This must be supported by an itemised receipt.
- 8.4 In the event that the eye test shows that the employee needs glasses specifically for DSE work, The Trust will pay for a basic pair of frames and lenses to fulfil the prescription, up to the value of £50. Any receipt for glasses will need to be supported by written confirmation from the optician confirming that the glasses are required for DSE work. 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, the employer is not liable as regards meeting the cost.
- 8.5 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
- 8.6 Employees may choose to upgrade frames and lenses at their own cost. Where glasses are required for use beyond DSE work The Trust is not required to contribute to the cost of glasses. The Trust does not contribute to contact lenses.

HOW TO CLAIM EXPENSES

9.1 Employee should use correct claim form for expense:

- Travel Expense (pink) to claim for mileage and subsistence with receipts attached to the claim.
- Expense (Green) to claim for educational supplies and materials with the receipts attached to the claim.
- Credit card (Orange) for purchase outside the normal procurement process with the receipts attached to the claim.

For employees the claim must be authorised prior to purchasing by the Headteacher, for the Headteacher authorisation should be obtained from the CEO and for the CEO the claim should be countersigned by the Headteacher and authorised by the Chair of the Trustees.

SignedDate (Chair of Trustees)

SignedDate (CEO)

Review date – January 2026

Bengeworth

Multi Academy Trust

Brilliant People • Better Schools • Bright Futures

Bengeworth Multi Academy Trust
King's Road, Evesham, WR11 3EU

www.bengeworthtrust.co.uk

Company Registration Number: 08943457
UID: 16942
UKPRN: 10060770

