

## HORIZONS EDUCATION TRUST

Travel & Subsistence Policy

March 2025

### POLICY ISSUE CONTROL

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## 1.0 INTRODUCTION

- 1.1 This policy applies to all employees of Horizons Education Trust (HEdT) who are required to travel for business purposes.
- 1.2 The purpose of this policy is to outline the procedures for authorizing business travel and subsistence expenses to ensure consistency and compliance with the Trust's financial regulations.
- 1.3 These are the costs relating to attending meetings etc. and include:
  - **Mileage costs paid according to amounts detailed in the policy.**
  - **Parking**
  - **Bridge tolls**
  - **Public transport**
  - **Subsistence (providing you are attending a meeting or function outside of Cambridgeshire)**
  - **Overnight accommodation & meals including out of pocket expenses**
- 1.4 You are not able to claim for the following items:
  - **Other colleagues' expenditure**
  - **Parking fines or Penalty Charge Notices**
  - **Alcohol**

## 2.0 TRAVEL EXPENSES

- 2.1 All claims should be made using the Travel and Subsistence Claim Form. A copy of the form can be found in Appendix A
- 2.2 Claims for travel and subsistence must be made within 3 months of the expenditure occurring.
- 2.3 Employees themselves are responsible for any costs incurred in journeys between their Home and their Normal Place of Work, defined as "ordinary commuting". Journeys between an employee's home and normal place of work cannot be claimed as business mileage.
- 2.4 Employees must travel efficiently, ensuring that the journey is carried out in the most effective way possible i.e. in a timely manner, in the most cost effective and appropriate way. This includes public transport.
- 2.5 Employees should agree in advance with their Head of School or CEO whether travel by car, train, flight or other public transport is appropriate before any journey is undertaken and should be reviewed regularly to ensure that it is still effective.
- 2.6 Receipts for any expenses associated with public transport e.g. train tickets which could not be pre-purchased by the Trust Finance Team, should be attached to the claim form.
- 2.7 Details on how to record and submit your mileage claims are detailed in Appendix A.

### 2.8 Reimbursement rates

The rates of miles as from September 2024 are as follows:

	<b>Current</b>
<b>Travel by car (irrespective of size)</b>	45p a mile up to 10,000 miles
	25p a mile thereafter
<b>Travel by Motorcycle</b>	24p a mile
<b>Passenger(s)</b>	5p per passenger per mile

### 3.0 SUBSISTENCE, ACCOMMODATION & OTHER EXPENSES:

- 3.1 The following guidelines apply to the reclaiming of expenditure for accommodation, subsistence and other expenses incurred by employees in carrying out their normal duties.
- 3.2 All claims for accommodation, expenses and subsistence must be supported by valid receipts. Any claims submitted without a valid receipt will be rejected.
- 3.3 Where eligible, valid receipts and invoices should reference VAT charges.
- 3.4 Receipted claims for subsistence will be paid up to the maximum amounts agreed by the Board, but only to the value as detailed on the receipt.
- 3.5 Employees will be eligible to claim for subsistence in respect of meals only where they incur expenditure while carrying out the normal duties of their job or attending a training course/conference outside of Cambridgeshire only, unless otherwise agreed by trustees.
- 3.6 Any claim will be subject to the employee having to be absent from their normal place of work for the qualifying time period(s) set out below, while carrying out their official duties and to the prevailing maximum rates in operation within the trust at the time when the expenditure is incurred.
- 3.7 Lunch allowances can normally only be claimed where an employee is absent from their normal place of work and is working/attending meetings outside the boundary of Cambridgeshire.

#### 3.8 Meal Allowances:

		<b>Outside of LDN</b>	<b>LDN</b>
Breakfast Rate	Leave home for 7am	£6	£10
Evening Meal	Not home before 6.30pm	£25	£30

- 3.9 The maximum rates of payment for meals will be reviewed annually on 1 April and will be determined in accordance with HMRC guidance. All claims for meals must be supported by an Itemised VAT receipt and not just a credit/debit card receipt. Claims for alcoholic drinks are not permitted.
- 3.10 Where an employee is staying at a hotel overnight in connection with their work, the cost of taking an evening meal will be reimbursed up to the maximum amount prevailing at the time.
- 3.11 In exceptional circumstances, Head Teachers and CEO can authorise expenditure in excess of these rates e.g. where there is no reasonable alternative other than to take a meal where the cost exceeds the allowances provided.
- 3.12 Only the actual cost of the meal as indicated on the receipt will be reimbursed.
- 3.13 Employees can only claim for their own individual costs incurred, as per the above criteria. If more than one employee is dining then each person wishing to be

reimbursed must submit their own claim, with individual itemised receipts. Photocopies will not be accepted.

### 3.14 Overnight Accommodation:

- 3.15 Where employees require overnight accommodation, the room rate should not exceed the limits detailed below wherever possible. If accommodation cannot be sourced within these limits, prior written approval must be sought from the Executive Head Teacher and fully justified on any accompanying claim forms as to the rationale for the excess costs.
- 3.16 If trains are being used for travel, overall costs for accommodation should also take account of potential additional costs, such as taxis for reaching hotels.
- 3.17 If limits are likely to be exceeded, permission must be sought in advance from the CEO.
- 3.18 It is expected that staff will generally seek rooms from recognised low cost hotels such as Travelodge, Premier Inn in order to minimise any unnecessary expenditure.
- 3.19 All overnight accommodation must be agreed in advance with the CEO.

### 3.20 Overnight Accommodation Rates:

	Outside of LDN	LDN
<b>Room Only</b>	£150	£175

### 3.21 Overnight accommodation with spouses or partners

- 3.22 Employees of HEdT who have been properly authorised to attend conferences and who are accompanied by their partners must be aware of the following:
  - **HEdT will make no contribution to the cost of meals or other expenses incurred by the partner. These must be paid by the employee.**
  - **If hotel accommodation is used, the employee will contribute:**
  - **Either 25% of the cost of a double room or -**
  - **The difference between the cost of a double and single room.**
  - **The employee pays whichever is the least between the two calculations.**

## **4.0 PERSONAL VEHICLE USE**

4.1 Employees who have to use their own vehicle for business purposes must ensure that it meets the following criteria:

1. That the vehicle has a current Road Fund Licence and is in a road worthy condition complying with Road Traffic Acts.
2. That they have a valid driving licence and MOT certificate
3. That they have confirmed with their insurance company that they are fully insured for business use.

4.2 All information relating to the vehicle used to complete the journey must be included on every claim form.

4.3 Business purposes are defined as journeys made from the normal place of work or other designated place of work, with the authority of the appropriate headteacher for the purposes of carrying out work on behalf of the academy.

### **4.4 How to record mileage claims**

4.5 To ensure compliance with HMRC regulations all employees must maintain an official record of their journeys and each claim must now display the following information:

1. Reason for the journey
2. Post code or location of where the journey started from
3. Location or post code details of the meeting
4. Return to destination details or post code
5. Breakdown of Business and Home to work (ordinary commuting) mileage

4.6 Claims submitted without these details will be rejected and returned to the headteacher.

4.7 Mileage will be paid for the shortest practicable route for any journey, except when travel by a longer route reduces travelling time.

4.8 It is the trust's policy that claims cannot be made in respect of 'ordinary commuting,' which is defined as your usual home to normal place of work and normal place of work to home mileage, i.e. The total number of miles it usually takes you to get to and from work each day.

4.9 For example, if you live 6 miles away from the academy building, your ordinary commuting mileage would be 12 miles.

4.10 Where a journey is made from home to another location other than an employee's normal place of work, a claim can only be submitted if the distance exceeds that of their 'ordinary commuting,' mileage.

- 4.10.1 For example, if your ordinary commute to Academy A is 4 miles from home and you travel to a meeting in Academy B, that is also 4 miles, you are unable to claim.

4.10.2 Examples of typical mileage claims are as follows:-

- **Example 1:**

If you are required to attend a business meeting all day at a venue other than your normal place of work, you would only claim the difference between the two journeys if the journey to the other location is a greater distance than your ordinary commuting mileage:

- **Distance from Home to Normal Place of Work 6 miles (Ordinary Commuting is 12 miles with the return journey)**
- **Distance Home to other business venue/work location 10 miles (Return journey is 20 miles)**

Total amount able to claim: 8 miles (i.e. Total journey travelled is 20 miles, less ordinary commuting miles of 12)

- **Example 2:**

If you are required to attend a meeting during the day, and you have to travel from your normal place of work, to another location, and the return back to your normal place of work, you can claim all mileage for business journeys made. Full details of the journey and the purpose of the meetings will need to be submitted on the claim form:

- **Normal Place of Work to other location (meeting 1) 10 miles**
- **From Meeting 1 to another business venue (meeting 2) 8 miles**
- **From Meeting 2 back to Normal Place of Work 6 miles**

Total amount able to claim: 24 miles

As you started and finished your journey from your Normal Place of Work you can claim for all miles. You do not need to deduct any ordinary commuting mileage.

- **Example 3:**

If you are at your normal place of work, and are then required to attend a business meeting and then go home (i.e. not back to your normal place of work) you need to record the claim in the following way:

- **Normal place of work to business venue 10 miles**
- **Business venue to home 8 miles**

Subtract home to normal place of work mileage 6 miles (ordinary commuting – one way)

Total amount able to claim: 12 miles

This example can also be used if you are going from Home directly to a meeting (business venue) and then onto your Normal Place of Work before going home at the end of the day.

## 5.0 AUDITS & SPOT CHECKS

5.1 All submitted claim forms are subject to regular independent audit by both internal and external auditors.

### 5.2 How to complete a claim form

In order for claims to be processed the following criteria must be met:

- Only the original claim form and original receipts will be accepted.
- Photocopies, faxes and emails are not acceptable.
- Completed forms must be signed by the employee who incurred the expense and signed as approved by the relevant headteacher.
- Claims can only be made in respect of an individual employee's costs, i.e. not to include costs incurred by other work colleagues.
- Claims cannot be made on behalf of another employee. If employees attend a meeting outside of the HEdT and claims subsistence allowance for a meal, each employee must submit their own claim with their own individual original receipt for the meal.
- Claims where liquid correction fluid has been used will be returned unprocessed. If an error has been made in completing the form, it will either need to be re-written or any corrections initialled by the headteacher and employee.
- Receipts or proof of travel or expenditure must be submitted with each claim. This includes receipts for parking, VAT receipts for fuel, meals and overnight accommodation.
- All receipts must be stapled to the **back** of the claim form (not the front). This ensures finance team staff within can see clearly the name of the person submitting the claim, and it can easily be retrieved in the event of any query.
- Home to normal place of work mileage (i.e. 'ordinary commuting') must be included on the claim form, as well as the employee's home postcode.
- Unused lines must be cancelled out and all amounts totalled.
- Completed and authorised forms must be sent to the HEdT finance department who will be responsible for payment via the payroll.

