



**Astrea Academy Trust**  
INSPIRING BEYOND MEASURE

## **Astrea Expenses (Academy Staff)**

### **Policy and Procedure 2022/23**

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Written by	Assistant CEO
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Changes in this version	<ul style="list-style-type: none"><li>• Clarification of approval of CEO expenses</li><li>• Clarification of purchasing first class travel where cheaper than standard</li><li>• Reference to the Trust's registered office to reflect change in 2021</li><li>• Emphasised that meal receipts must be itemised and no claims made for alcohol</li><li>• Sections added to cover stationery and other costs, eye tests, vaccinations and overseas travel</li></ul>

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## General principles and guideline

The principle of the Expenses Policy is to ensure that employees continue to be reimbursed for all necessary expenditure reasonably incurred in the performance of their Astrea duties. The basis of expense claims will be actual expenditure up to limits as specified in this policy; limits will be reviewed annually. This policy applies to the Trustees and Members of Astrea, whose reasonable claims will be approved by the CEO or the Senior Governance Professional.

The expenses of the CEO will be approved by the Chair of Trustees and will be administered by the Senior Governance Professional.

Managers and staff should note that authorising managers have no authority to vary this policy; claims for items not allowed under the policy will be rejected. Staff should note that if they pay for expenses incurred by another individual, any deductions from their claim for non-compliance with policy would be their responsibility.

**Bookings for trains and accommodation must be made through the Executive Services team, unless otherwise agreed in advance by a Director.**

### Timeliness of submission

Expenses should be submitted as soon as possible after they have been incurred. However, it costs a certain amount to process any claim, so claimants should endeavor not to submit claims for less than £30, unless they represent the total of expenses in a three-month period.

### Submission of Expenses

The member of staff completes an expense claim form and submits it along with all receipts for their purchases. Any mileage claims need to be entered on the same claim form and the number of miles should be accumulated over a one-year period.

The form should be authorised by the Principal prior to submitting to the office for processing.

Check the calculations on the form, making sure that the receipts agree with the totals and that any VAT amounts are correct and agree with the VAT receipt.

### Receipts

Receipts must accompany all claims, these should be in the form of scanned copies where possible. Credit card slips or statements will not be accepted as evidence of business expenditure. A VAT receipt must include the name and address of the retailer, the retailer's VAT registration number, the date of the purchase, details of what goods or services have been purchased and the VAT inclusive value of those goods or services in sterling.

### Authorisation of expenses

All expense claims must be authorised by a Director. Authorising Directors must ensure they are happy with the claim, or reject it for correction or further information.

## **Travel (including air, rail and ferry)**

### **Alternatives to travelling and mode of travel**

Wherever practicable, **audio conference facilities** and **video conference facilities** should be considered as an alternative to travelling. For travel within mainland UK and to/from Eurostar destinations rail is the default mode of travel over air unless this is a cheaper alternative.

### **Rail travel**

First class travel is permitted where the ticket price is lower than for a standard class ticket. First class rail travel is only otherwise permitted where the authorising Director considers that the need for a working environment, use of portable computer equipment for example, is justified given the length of journey, nature of journey and cost of journey.

Significant savings can be obtained by specifying outward and/or return journeys at time of booking.

### **Air travel**

Astrea Academy employees should use the lowest cost means of travel and fare. Travel should be booked via the relevant Central Administration Officer. Significant savings can be obtained by specifying outward and/or return journeys at time of booking. Some airlines will also allow changes to fixed tickets for an additional charge and this may be cheaper than buying a flexible ticket. Fully flexible tickets should only be requested when absolutely necessary.

### **Personal travel linked to Astrea business**

Personal travel as part of a business trip is discouraged, and in any event only allowed where such travel actually reduces the cost of business travel to Astrea e.g. staying a Saturday night to take advantage of a lower cost fare. Where additional costs are incurred, e.g. Saturday night in a hotel, the individual employee must meet these. Adequate private travel insurance must be held.

Weekend accommodation will be paid where the traveller is unable to return home as part of a longer business trip.

### **Travel with a spouse or partner**

If a spouse or partner who is not involved in Astrea business accompanies a member of staff, the employee must bear the cost of their spouse/partner. It is not permitted to downgrade the travel or accommodation booked in order to fund travel costs for a companion.

### **Frequent traveller schemes and personal incentives**

Membership of a frequent traveller scheme must not deflect from using the most cost-effective option presented. Astrea will not reimburse frequent traveller membership fees.

## **Transport**

### **Buses and public transport**

When travelling, public transport should normally be used.

### **Minicabs and black taxis**

Minicabs or taxis can be taken for business purposes if it is the most cost effective means of transport. A final destination must be specified for all bookings. Travel by minicab or taxi is not ordinarily appropriate for journeys over 40 miles; the cost of the element over 40 miles will be deducted from

salary and can be reclaimed via expenses if there is a genuine business reason. Black taxis are more expensive than minicabs and they should only be booked as a last resort. Where taxis are hailed the cost can be recovered through an expenses claim.

### **Journeys between home and normal place of work**

You are expected to meet the full cost of all journeys between your home and your normal place of work. Your work location will be classed as the Trust's registered office (The Quadrant at the time of drafting) or your nearest school. Please speak to HR to confirm your work location if you are not sure.

### **Journeys between home and temporary place of work**

If you can demonstrate to your Director that your journey from home to a temporary base (or vice versa) incurs excess travel costs, the excess costs will be reimbursed. Full details of the excess costs must be provided on your expense claim.

## **Driving (including mileage rates and hire cars)**

### **Mileage**

When driving on Astrea business, provided it is further from your home to your temporary destination than it is from your home to your normal place of work, you can claim the lower of the distance:

- from your home to your temporary destination; or
- from your normal place of work to the temporary destination.

### **Driver's responsibility**

It is your responsibility to ensure that you comply with your Motor Vehicle Insurance Policy before driving a private vehicle on Astrea business. Astrea accepts no liability for loss of, or damage to, vehicles being used on Astrea business. Tax relief may be available when using your own vehicle for work; please view the HM Revenue & Customs guide on using your own vehicle for work.

### **Mileage rates**

Mileage should be claimed at the HMRC Travel – Mileage and Fuel Allowance Approved rates, (correct as at August 2022)

The 2022/23 rates are:

<b>From 2011 onwards</b>	<b>Car &amp; Vans</b>	<b>Motorcycle</b>	<b>Bike</b>
Up to 10,000 miles per annum	45p	24p	20p
Over 10,000 miles per annum	25p	24p	20p
Passenger Payments – Claimed per passenger per business mile for Car & Vans only	5p	0p	0p

**You should complete the expenses form keeping a running total of the business mileage claimed in the nominated field.**

Public Transport Rate of 25p per mile, unless either public transport is not available to that location or there is a valid business reason for taking a car, such as it saves time or a number of people are travelling together.

## Hiring a vehicle

Vehicles should only be rented for business purposes where it is cost effective and when public transportation and minicabs are impractical, more expensive or not available. The class of vehicle booked should be the minimum size and specification necessary to allow duties to be performed.

## Fuel

The cost of fuel used on business from a hire vehicle can be reimbursed by submitting an appropriate receipt. Vehicles should be returned with a full tank, as hire companies charge inflated rates for refueling.

## Parking

Reasonable car parking costs while on business will be met so long as a valid receipt is provided.

## Tolls and congestion charges

Necessary road and bridge toll costs will be met, including the congestion charge where there is a genuine business need to incur it. No tolls or congestion charges can be claimed for travel between home and work.

## Fines

The individual must pay any fines, including parking tickets, incurred whilst using a hired vehicle for any motoring offences, promptly. Failure to do so will result in the cost of the fine and administration fee being recovered directly from the driver. Astrea will not meet the cost of fines incurred by individuals for motoring or parking offenses whilst on Astrea business.

## Overnight accommodation

### Accommodation Rates

If you have to stay away from home overnight, Astrea will pay for the cost of a standard single room with bathroom facilities.

The cost of the room should not normally exceed the following limits. These limits will be the maximum claimable, with receipts, unless there has been prior approval of your line manager after special consideration of the circumstances:

### Overnight stay outside of London

	Cost per night (ex VAT)	Cost per night (Inc VAT)
Bed and Breakfast	£125	£150

## Overnight stay in London (and other similar high cost destinations)

	Cost per night (ex VAT)	Cost per night (Inc VAT)
Bed and Breakfast	£166.67	£200

## Private accommodation

In circumstances where it is economical for Astrea, a Director may authorise in advance, where you are more than 40 miles from home, for staff to stay in private accommodation, with family or friends. An allowance of £20, including breakfast may be claimed for this.

## Meals

### Meals whilst away overnight

When necessarily away from home overnight, Astrea will reimburse the actual cost of relevant meals on presentation of itemised receipts, up to the limits (including VAT and service) below. These limits take account of the fact that staff would normally incur a domestic cost for meals in any case:

Meal	Limit (incl. VAT & Service)
Breakfast	£6
Dinner	£20

If certain meals have been provided for you, (i.e. breakfast included in the accommodation charge or location catering provided for lunch) only the other meal may be claimed.

**The Trust's funds must not be spent on any alcohol for consumption and such costs must be excluded from any expenses submission.**

### Group meals

If one member of a team pays a bill on behalf of other members of staff, details of the reason, location, names and number of staff must be shown on the expenses claim. Claiming shares of joint expenses is not permitted under any circumstances and therefore only employees who are away overnight can claim. Claims cannot exceed the number of staff multiplied by the relevant per head cost for the type of meal.

## Business phone calls

When you use your own home or mobile phone on Astrea business, the cost of itemised business calls will be met on production of an itemised bill. Astrea, irrespective of whether these include a certain amount of free call time, will pay no rental charges. HM Revenue & Customs will only allow Astrea to reimburse the business call costs.

Astrea will not meet the cost of phone cards for pay as you go mobiles.

Astrea will meet the cost of business calls from a hotel room, provided details of the call, including the length and to whom, are included on the expense claim.

## Working Base

All employees will have a designated work base. This will be your normal place of work. If you are required to travel as a normal part of your work your designated work base may be your home or Astrea premises close to your home. Your designated work place will be confirmed to you in writing if you so wish.

When traveling on business for Astrea by car, directly from or to your home, you must deduct the home to work base mileage from your mileage claim. This is a requirement of HMRC.

When traveling on business for Astrea by public transport, directly from or to your home, you must deduct the home to work public transport rate published by HMRC, from the cost of your travel claim. The public transport rate published by HMRC is currently 25p per mile.

Home to work base mileage, in the event of a dispute, will be based on Google Maps.

### Example 1

Employee lives 25 miles from their normal place of work. They travel directly from home to a Astrea sponsored academy to provide curriculum support. They return the same evening directly to home. The sponsored academy is 55 miles from their home and 40 miles from their normal work place.

*In their expenses claim they claim 2x55 miles for the round trip to the sponsored academy, minus 2x25 miles for their normal home to work mileage. They claim therefore  $(2 \times 55) - (2 \times 25) = 60$  miles.*

*Had the employee simply travelled from their work base to the sponsored academy they would have claimed  $2 \times 40 = 80$  miles. As they are driving rather than using public transport they must also check that their actual mileage minus home to work mileage is less miles than travelling directly from their place of work, as they must only claim the lower mileage.*

*For their first 10,000 business miles claimed during the current tax year, they can claim those miles at 45p per mile. After 10,000 miles have been claimed in the current tax year, the miles are claimed at 25p per mile.*

### Example 2

Employee lives 25 miles from their normal place of work. They travel to their work base before travelling on to a Astrea sponsored academy to provide curriculum support. They return the same evening directly to home. The sponsored academy is 55 miles from their home and 40 miles from their work base.

*In their expenses claim for the outward journey they simply claim the work base to sponsored academy mileage = 40 miles. On the return journey they travelled directly to their home. For the return leg they need to claim the sponsored academy to home mileage minus the home to work base mileage  $55 - 25 = 30$  miles. Their total mileage claim will therefore be  $40 + 30 = 70$  miles.*

### Example 3

Employee lives 25 miles from their normal place of work. They travel directly from home to a Astrea sponsored academy to provide curriculum support, by public transport. They return the same evening directly to home. The return public transport fare was £22.

*In their expenses claim they can claim the £22 public transport fare. However, because they have travelled directly from home, they must first deduct the value of the home to work travel. In this case the home to work cost is calculated on the basis of the current HMRC public transport rate of 25p per mile. The value of the home to work journey is  $25 \times 50$  miles (return trip) = £12.50.*

*Their expenses claim will therefore be:*

*Actual fare – Value of Home to Work Journey*

*£22.00 - £12.50 = £9.50*

## Stationery and Other Costs

The following may be expensed, on provision of receipts, where agreed by the approving manager in advance:

- Stationery and printing costs, where incurred at home by those on home-based contracts
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- Subscription and training costs incurred for work purposes
- Books and training materials, where necessary for work purposes
- Small catering expenses
- Gift and hospitality expenses incurred in line with the relevant policy

## Eye Tests and Glasses

In line with [HSE guidance](#), the Trust will pay for the costs of eye tests for any employee who uses display screen equipment (DSE) who requests one. Costs of up to £20 may be reclaimed in line with this Expenses Policy. Where the cost is proposed to be higher, this must be agreed in advance with the line manager.

The Trust will reimburse the costs of glasses for DSE work if the test shows an employee needs special glasses prescribed for the distance at which the screen is viewed.

## Vaccinations

The cost of vaccinations for staff supporting an overseas trip arranged for students at the school may be reimbursed through this Expenses Policy, provided that they are agreed in advance and accounted for in the costs of the trip.

The cost of other vaccinations will not routinely be met by the Trust, but Trustees delegate to the Executive Board the right to authorise vaccination programmes and reimbursements subject to the overall Budget for the Trust.

## Overseas Travel

Arrangements in respect of school trips are covered by the Educational Visits Policy. **All other overseas travel must be approved by the CEO in advance of booking.** Staff travelling overseas will be expected to provide evidence of a risk assessment and to ensure that next-of-kin emergency contact details are available to their line manager or to another person if the line manager will not be at their usual place of work at the time of the trip.

For travel overseas, other than for educational visits, the provisions of this Expenses Policy in relation to mode of transport and accommodation apply. Values in sterling are to be taken at the exchange rate as it applies at the time of the transaction.

In addition to vaccinations, discussed above, appropriate travel insurance must be secured and will be claimable on expenses.

## Contractors

Entitlement to claim expenses, for contractors and subcontractors, will normally be set out in the contractual relationship. Where an entitlement exists but no specific levels have been set out in a formal contract, then the rates and principles set out in this policy for employees will also apply to contractors.

When invoicing for reimbursement of expenses, contractors must also include copies of receipts and timesheets to support the invoice.