



Expenses policy and procedure

Audience:	Local Governing Bodies Trustees Regional Boards Contractors
Approved:	Trust Board Finance Committee 19 th March 2018
Other related policies:	Financial scheme of delegation, timetable and procedures
Policy owner:	Katherine Alexander, COO
Policy model:	Compliance
Review:	Every 3 years (limits to be reviewed annually)
Version number:	2.1 (TBC)

REAch2 expenses policy



At REAch2, our actions and our intentions as school leaders are guided by our Touchstones:

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| Integrity | We recognise that we lead by example and if we want children to grow up to behave appropriately and with integrity then we must model this behaviour |
| Responsibility | We act judiciously with sensitivity and care. We don't make excuses, but mindfully answer for actions and continually seek to make improvements |
| Inclusion | We acknowledge and celebrate that all people are different and can play a role in the REAch2 family whatever their background or learning style |
| Enjoyment | Providing learning that is relevant, motivating and engaging releases a child's curiosity and fun, so that a task can be tackled and their goals achieved |
| Inspiration | Inspiration breathes life into our schools. Introducing children to influential experiences of people and place, motivates them to live their lives to the full |
| Learning | Children and adults will flourish in their learning and through learning discover a future that is worth pursuing |
| Leadership | REAch2 aspires for high quality leadership by seeking out talent, developing potential and spotting the possible in people as well as the actual |

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General principles and guideline

The principle of the Expenses Policy is that non-executives (local governors, Regional Non-Executives and Trustees) should be reimbursed for all necessary expenditure reasonably incurred in the performance of their REAch2 duties. The basis of expense claims will be actual expenditure up to limits as specified in this policy; limits will be reviewed annually.

Submission and Approval of Expenses

Expenses should be submitted to Finance@REACH2.org by the third (3rd) working day of the following month. Claimants should endeavor not to submit claims for less than £50, unless they represent the total of expenses in a three-month period. Local governors' expenses should be approved and processed by their academy, including for any chairs of governance serving on a Regional Board. This can include reasonable childcare costs. Regional Non-Executives/Trustees should submit claims to the Finance email above, copying in the Senior Governance Adviser/Trust Company Secretary (who can supply relevant forms) for confirmation of meetings/events attended. Finance will then receive and process the claim.

Please ensure that when submitting your claim you scan and include ALL receipts relating to the claim. Any additional paperwork that you have to support your claim should also be included. Once processed, this will be paid on or before the 21st of the month. You will receive a remittance advice shortly before payment.

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.

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.

Rail travel

Rail travel will be second class or the most effective way to travel. (Most travel can be pre-booked which will be significantly less than purchasing a ticket on the day of travel, which should always be the preferred method of booking).

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

First class rail travel is only permitted where the authorising line manager 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. The only exceptions are where it can be demonstrated that it is the cheapest ticketing option of all available tickets.

Air travel

REAch2 travellers should use the lowest cost means of travel and fare. Travel should be booked via the relevant 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 REAch2 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 REAch2 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 REAch2 business accompanies a member of staff, the traveller 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. REAch2 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 designated work base.

Journeys between home and temporary place of work

If you can demonstrate 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)

Driver's responsibility

It is your responsibility to ensure that you comply with your Motor Vehicle Insurance Policy before driving a private vehicle on REAch2 business. REAch2 accepts no liability for loss of, or damage to, vehicles being used on REAch2 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 April 2014)

The most recent rates are:

From 2011 onwards	Car & Vans	Motorcycle	Bike
Up to 10,000 miles	45p	24p	20p
Over 10,000 miles	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 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 any 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. REAch2 will not meet the cost of fines incurred by individual for motoring or parking offenses while on REAch2 business.

Overnight accommodation

Accommodation Rates

If you have to stay away from base overnight, REAch2 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 (and other similar destinations)

	Cost per night (ex VAT)	Cost per night (Inc VAT)
Room Only	£75	£90
Bed and Breakfast	£85	£102

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

	Cost per night (ex VAT)	Cost per night (Inc VAT)
Room Only	£150	£180
Bed and Breakfast	£166	£200

Private accommodation

In circumstances where it is economical for REAch2, a line manager 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 base overnight, REAch2 will reimburse the actual cost of relevant meals on presentation of 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
Lunch	£6
Dinner	£25

Alcohol will not be authorised for reimbursement unless specifically agreed by the Chief Executive in advance.

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 meals may be claimed.

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. Claims cannot exceed the number of staff multiplied by the relevant per head cost for the type of meal.

Alcohol will not be authorised for reimbursement unless specifically agreed by the Chief Executive in advance.

Business Entertaining

Staff will be reimbursed reasonable entertaining costs for themselves and guests (e.g. client, sponsor or partner on a collaborative project) where there is a valid business purpose.

Guideline levels

Lunch	£30.00	Per person including drinks and gratuities
Dinner	£50.00	Per person including drinks and gratuities

Business phone calls

When you use your own home or mobile phone on REAch2 business, the cost of itemised business calls will be met on production of an itemised bill. REAch2, irrespective of whether these include a certain amount of free call time, will pay no rental charges. HM Revenue & Customs will only allow REAch2 to reimburse the business call costs.

REAch2 will not meet the cost of phone cards for pay as you go mobiles.

REAch2 will meet the cost of business calls from a callbox or hotel room, provided details of the call, including the length and to whom, are included on the expense claim.