



Expenses Policy

1. Policy Statement

Employees of the Lincoln Anglican Academy Trust (LAAT) may claim reimbursement in respect of actual expenditure incurred by them that is wholly and exclusively in respect of LAAT business.

This policy enables the LAAT to monitor and control the appropriateness and reclaim of employee, staff, senior leadership and trustee business expenses. It sets out guidance on appropriate reclaim and provides clarity for definitions to ensure the policy is consistently applied and to prevent misinterpretation or misunderstanding.

Reimbursement in accordance with this policy will be made for expenditure that is wholly and exclusively incurred whilst engaged on official business.

This policy does not form any part of an employee's contract of employment and may be amended at any time.

Please read this policy in conjunction with the documents and policies listed below:

- Trust Scheme of Delegation and Schedule of Delegated Authorities
- Finance Policy
- Expenses Claim Form

2. Scope

This policy applies to all individuals employed by the LAAT and LAAT Directors.

3. Principles

The underlying principles of the policy are as follows:

- Wherever practicable video/telephone conferencing facilities should be used as an alternative to travel. The overriding consideration in planning any journey is the balance between least costs and convenience.



- The lowest cost option must always be chosen, provided this is consistent with the required convenience and speed of travel. It is recognised that some travel may involve long journeys and 'unsociable' hours. The overriding principle of this policy is to fulfil the business requirement of the journey in a way that minimises the inconvenience to the employee.
- Provide travel and accommodation of a sufficient standard to ensure employees safety and provide a reasonable level of comfort.

4. Travel and Expenses Claim Form

All claims must be submitted on LAAT's expenses claim form and supported by original VAT receipts for each item claimed (with the exception of mileage claims).

Each item claimed for must state the item or mileage claimed for, together with the purpose of the item or journey claimed.

The claimant must sign the form to confirm that expenses are incurred solely for business and are in adherence with this policy.

The claim form should then be checked and signed by the Individual's Line Manager who is responsible for checking that the claim is in line with this policy. Claim forms submitted without supporting receipts will not be paid.

Where it is not possible to obtain the original signature of the individual's Line Manager, for example because the Line Manager's place of work is in a different location, it is acceptable to provide scanned copies of the form and supporting receipts. The original copies must be passed to the School Business Manager/Finance Administrator and retained as part of the financial records for the School.

Directors' expense claims should be signed by another LAAT Director.

Expense Claim Forms should be submitted on a monthly basis. Claims must be submitted within three months of the date that the expenditure was incurred.

5. Mileage

Employees must be legally entitled to drive and possess a valid driving licence.

Employees are responsible for ensuring that they have insurance cover for business use and that their vehicle is road worthy, safe and maintained.

Where possible, it is expected that staff will share car use.



Claims up to 10,000 business miles in any one year will be paid at the HMRC rate (currently 45p per mile). Where mileage claims exceed 10,000 miles in any one year then the lesser HMRC rate will be applied (currently 25p per mile).

Mileage will be calculated from the staff member's base of work (as set out in their contract of employment) to the destination(s) and back to the work base. In the case of Directors, mileage will ordinarily be calculated from their home address.

Travel from home to the employee's normal place of work is not business travel. If an employee travels directly from their home to a place other than the normal place of work on business, the mileage claimed should be the lesser of that actually incurred and that which would be incurred if the journey had started or finished at the normal place of work.

Mileage will be calculated according to the shortest route using the online AA Route Finder. Claim forms must include the postcode of the start and end points of the journey claimed.

Any member of staff claiming mileage must be prepared to supply the following documentation if requested:

- Sight of valid driving licence
- Copy of valid MOT certificate for the car for which they will be claiming mileage
- Copy of car insurance which covers business use for the date the journey is undertaken.

If a member of staff who is required to drive as part of their job role is no longer legally entitled to drive, then they must inform their Line Manager immediately.

6. Car Parking & Congestion Charges

These costs will be reimbursed when incurred on official business and where receipts are provided. The individual is responsible for ensuring that sufficient time has been allowed for when paying in advance for parking. The cost of any parking fines will not be covered.



7. Other Travel

Public transport is the LAAT's preferred method of transport where train or bus fare, along with any required taxi or tube fares, will be significantly less than the cost of car mileage and also where the overall journey time is not significantly greater than by car.

Staff are requested to travel by standard fare public transport where at all possible. **First class travel will be permitted where the cost is of lower or equal value to that of a standard ticket.** Where first class travel is used, this needs to be detailed on the expenses claim form with supporting evidence to demonstrate that it was the lowest possible fare.

Significant savings can be made by specifying outward and return journeys and by booking in advance where possible.

8. Hotels

If it is absolutely necessary to stay overnight, reasonable hotel expenses can be reclaimed. All bookings must be pre-approved by the Head Teacher or LAAT Finance Director, or Chief Executive.

Hotels should be booked using methods that obtain the best rate and are value for money in the location. The maximum hotel rate per night that will be reimbursed is £85 inclusive of breakfast or £100 inclusive of dinner (London: £150 inclusive of breakfast or £170 inclusive of dinner). Bookings in excess of these limits must be pre-approved by the LAAT Finance Director, or Chief Executive.

Where possible, members of staff should make use of any corporate rates agreed by the LAAT. Where no credit account has been set up, hotel bills should be paid using a personal credit/debit card and claimants must ensure that they obtain an appropriate VAT receipt.

9. Subsistence

Individuals may claim for the reasonable cost of meals purchased whilst away from home or the usual place of work on official business. Only the actual cost can be claimed and receipts must be provided.



Breakfast may be claimed when leaving home on a trip prior to 6am up to a maximum value of £5.

When the duration of travel is in excess of 5 hours, the cost of lunch or an evening meal can be claimed, up to a maximum value of £10.

When travel involves a stay overnight, the cost of an evening meal can be claimed, up to maximum value of £20.

The LAAT will not fund the cost of any alcoholic beverages.

Receipts must be obtained for all meals and attached to the Expense Claim Form.

10. Professional Subscriptions

The LAAT is prepared to meet the cost of one relevant professional subscription per employee, providing that it meets the following conditions:

- a) It is a requirement or helpful to the employee's job role.
- b) The professional organisation is included on HMRC's approved list of professional organisations and learned societies

In exceptional circumstances, the LAAT may be prepared to reimburse more than one professional subscription, but this is at the discretion of the Finance Director.

The subscription should be paid using the employee's personal credit/debit card and claimants must ensure that they obtain an appropriate VAT receipt.

11. General Purchases

Employees should not be using their own fund to make purchases on behalf of the LAAT apart from in exceptional circumstances and with prior authorisation from the individual's Line Manager. If approval has not been sought, the LAAT reserves the right not to reimburse the cost.

12. Payment of Claims

Expense claims will be paid by BACs into the bank account that the employee has nominated for payroll purposes, unless the value is lower than £25.



13. Review

The Finance Committee will review this policy annually and recommend any changes to the Board of Directors.