



QUANTOCK

EDUCATION TRUST

Expenses policy

LINKS: Assets, Depreciation and Disposals Policy
Financial Regulations Handbook
Gifts and Hospitality Policy

DATE: September 2019

POSTHOLDER RESPONSIBLE: Director of Finance & Operations

DATE RATIFIED BY FINANCE, OPERATION & INTRASTRUCTURE COMMITTEE: June 2020

DUE FOR REVIEW: September 2022

Contents

1	Introduction and General Principles	3
2	Scope	3
3	Staff Benefits	3
4	Contributions towards Fees for Approved Qualifications and Related Study Leave	4
5	Corporate Charge Cards	5
6	Payment for System Leadership work	5
7	Expenses	5
8	Gifts and Entertaining	8
9	Business phone calls	9
10	Provision of Mobile Phones / Laptops	10
11	Sale of Redundant ICT Equipment, Mobile Phones, Furniture and Machinery	10
12	Purchases of equipment, books or stationery	10
13	Supplier loyalty schemes e.g. Tesco Clubcard or Sainsbury Nectar points	11

1 Introduction and General Principles

- 1.1. All staff have a responsibility to ensure that financial and other resources entrusted to Quantock Education Trust are used to best effect in order to further the best interests and the purpose of the trust. This policy provides staff with detailed guidance on the procedures to follow when incurring/claiming expenses (e.g. travel and subsistence, course fees) which are required wholly, necessarily and exclusively for the performance of their duties.
- 1.2. There is a fundamental requirement on all staff that they should not incur any personal financial benefit through their employment by Quantock Education Trust other than their agreed salary. Any breach of this requirement may lead to disciplinary procedures.
- 1.3. The Trust recognises that there are situations where an employee may be entitled to benefits in addition to their salary in line with HM Revenue and Customs (HMRC) rules. This policy sets out the provisions and criteria for additional benefits.
- 1.4. Staff must also be aware that public relations and perceptions require that Quantock Education Trust not only has a rigorous, effective and transparent Staff Benefits Policy and Expenses policy in place, but also that no misleading or unfortunate impression can be created in the application of the policy. Accordingly, the Responsible Officer/Independent Reviewer in conjunction with the external auditors will be requested to carry out periodic targeted reviews of the application of the policy.
- 1.5. The CEO, as formally designated Accounting Officer, is responsible for ensuring compliance with all Financial Regulations, Policies and Procedures. Ultimately the Accounting Officer is answerable to Parliament *via* the Public Accounts Committee for all uses to which the Quantock Education Trust's income is put, and this policy contributes to the framework within which this accountability sits.

2 Scope

- 2.1. Claimants – Staff expenses:
Quantock Education Trust will reimburse staff for all reasonable expenses wholly, necessarily and exclusively incurred in the performance of their duties, such as travel, subsistence and accommodation. Consideration should always be given to using the most practical and cost effective method of travel. HMRC requires that expenses records are kept and to facilitate this all re-imbusement claims must be paid via the payroll system on completion of an expenses claim form by the employee.

3 Staff Benefits

There are a number of staff benefits, made in addition to salary, which have been agreed by the Governors. These include:

- 3.1. Complimentary food is available to all staff on CPD days when the trust is closed and prior to evening events, e.g. parents' evenings, open evenings (maximum cost per head £10 per day).
- 3.2. Free tea and coffee (and milk to be used in said beverages).

- 3.3. Light refreshments can be provided at any faculty or departmental meetings or for working lunches. The refreshments must be consumed on trust premises and considered light (i.e. pizza or sandwiches, fruit, cake, soft drinks) (maximum cost of £5 per head).
- 3.4. Where possible, refreshments should be provided by the canteen.
- 3.5. Flowers as leaving presents for staff who have served more than one year (maximum £25.00).
Note: Gifts bought from the Staff Levy do not fall within the scope of this document.
- 3.6. Free flu vaccination vouchers are available for all staff.
- 3.7. Free access to the Employee Assistant Programme is available to all staff.
- 3.8. £10 supplement per head for staff attending the annual Christmas Party if they have contributed to the Staff Levy.
- 3.9. Complimentary food and non-alcoholic beverages at the annual end of summer term barbecue (maximum cost per head £10.00).
- 3.10. Complimentary cakes for staff at extended break 5 times per year (maximum cost per head £1.00 per annum).
- 3.11. Free Uniform for Science Technicians, ICT Team, Premises Team and Community Team for use in trust while undertaking trust duties. The provision of uniform is arranged by the trust and all clothes provided will, where possible, include the trust logo.
- 3.12. Long Service Award gifts for 20 and 30 years' service (maximum cost per head £25).
- 3.13. Reimbursement of eye test cost for qualifying staff as described in the trust Health and Safety Policy and, where an optician certifies that a new or altered prescription for glasses is solely for VDU usage, the trust will make a contribution towards the cost of frames, lenses and any special prisms or tinting, subject to a maximum of £50.
- 3.14. Free access to the onsite gym is available to all staff (not open to the public).
- 3.15. Childcare vouchers are available to all eligible staff up to the maximum allowable by HMRC.
- 3.16. Staff cycle scheme is available to all eligible staff up to the maximum allowable by HMRC.

NOTE: From time to time staff events will be extended to staff partners and children. On such occasions staff are expected to cover the cost of non-staff members themselves.

4 Contributions towards Fees for Approved Qualifications and Related Study Leave

- 4.1 Quantock Education Trust takes a positive view of staff wishing to further their qualifications however the trust will not normally contribute towards the cost of such and will only consider doing so in cases where there is a clear financial or educational advantage to the trust.

5 Corporate Charge Cards

- 5.1 Corporate charge cards are strictly for business expenditure. Employees provided with a corporate charge card are required to follow the Charge Card Policy.

6 Payment for System Leadership work

- 6.1 Senior and middle leaders who are paid to undertake work in other trusts supporting trust improvement or CPD should ensure that all income is paid into the trust finance office. This income is to offset the cost of their absence. Such work can only be recompensed to the individual if time is spent outside the trust day or at weekends undertaking such work. Payment is calculated as follows:

Hourly and daily payment calculations for Middle and Senior Leaders	
Teaching Staff	
Hourly rate	Annual full time salary divided by 1695
Daily rate	Hourly rate above multiplied by 6.5 hours
Support staff	
Hourly rate	Annual full time salary divided by 1929
Daily rate	Hourly rate above multiplied by 7.4 hours

7 Expenses

7.1. Authorisation, Responsibility & Procedures

- 7.1.1. All staff should submit their approved travel expense claims to the Trust Finance office for approval within two months of the end of the month in which expenditure is incurred.
- 7.1.2. The Headteacher or other authorised signatory will validate all claims. Mileage claims will be spot checked against the AA Route Planner to verify distance travelled.
- 7.1.3. Reimbursement will normally be made within the next payroll run after submission of the approved claim. Where receipts are not available, i.e. for toll charges or underground fares, the reason for their unavailability must be given.
- 7.1.4. Under certain circumstances a reimbursement may be made, at the Headteacher's discretion, by means of a cheque where, for example, a delay in reimbursement may cause the claimant a cash-flow difficulty, but a claim will still have to be made via the payroll for HMRC record keeping purposes and repaid by the claimant once received through the payroll.

7.2. Travel Considerations

- 7.2.1. Home to trust travel: staff are responsible for the cost of all travel between their home and their normal primary place of work.
- 7.2.2. Relocation to a temporary place of work: if staff can demonstrate that their 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 the expense claim.

7.2.3.Private cars: staff may use their private cars for trust purposes and will be reimbursed at the appropriate rates set by the Trust.

7.2.4.Travel with a spouse or partner: if a spouse or partner who is not involved in Quantock Education Trust 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.

7.2.5.Frequent traveller schemes and personal incentives: membership of a frequent traveller scheme must not deflect from using the most cost-effective option presented. Quantock Education Trust will not reimburse frequent traveller membership fees.

7.3. Private Cars & Driving

7.3.1.Private cars may be used for journeys of less than a 200 mile round trip. It is generally more cost effective to use an alternate method for journeys greater than 200 miles. Where a journey of greater than a 200 mile round trip is to be undertaken in a private car, prior approval should be sought from the Business Manager. Drivers undertaking long journeys must allow sufficient time for the journey, and make regular stops to ensure their well-being and alertness.

7.3.2.Any parking, Road Traffic Act fines, congestion fines or penalties incurred are the personal responsibility of the member of staff and will not be reimbursed by Quantock Education Trust.

7.3.3.Drivers will be reimbursed for Congestion and Toll Charges incurred subject to production of receipts, where available. Congestion Charges will only be reimbursed at the daily rate, so the driver must ensure that payment is made before the deadline. No tolls or congestion charges can be claimed for travel between home and work.

7.3.4.Drivers must ensure that their private vehicle is adequately insured for appropriate business use, as the driver is personally liable for any incident.

7.3.5.Drivers must ensure the roadworthiness of their vehicle and that the vehicle meets all the requirements of the Road Traffic Act.

7.3.6.The use of a hand-held mobile phone while driving is illegal. It is Quantock Education Trust's policy to advice staff not to use mobile phones whilst driving on Trust business, even when using a hands-free set.

7.3.7.Mileage will be paid at the published HMRC rate current at the time.

7.3.8.When traveling on business by car, directly from or to their home, staff must deduct their usual home to work base mileage from their mileage claim. This is a requirement of HMRC. The mileage rates are:

	Car	Motorcycle	Bike	Additional passengers
Up to 10,000 miles per annum	35p	24p	20p	5p

7.4. Taxis

7.4.1. Quantock Education Trust will reimburse the cost of taxis only if this is the cheapest or most appropriate means of reaching or returning from a third party location to the Trust, or transporting Quantock Education Trust property. The current HMRC exemption for taxis and late night working is:

- The journey occurs because the employee is required to work later than usual and until after 9.00 pm;

and

- Late working is irregular; and by the time the employee finishes work, public transport is:
 - Either unavailable for the journey home; or
 - It is unreasonable to expect the employee to use it; and
 - The transport paid for or provided by the employer is by taxi or similar private road transport.

7.4.2. When travelling by taxi, a receipt must be obtained. Where possible, the claimant should obtain prior approval from their Line Manager before using a taxi. Travel by taxi should be kept to a minimum and normally only used under the following circumstances:

- Where heavy baggage or equipment is being transported;
- Where no public transport is available;
- When a member of staff has a temporary or permanent mobility issue, or;
- Where personal security is perceived to be an issue.

7.5. Rail

7.5.1. The cost of standard class rail travel will be reimbursed. First class rail travel is not permitted and will not be reimbursed. The only exceptions are where it can be demonstrated that it is the cheapest ticketing option of all available tickets.

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

7.6. Air

7.6.1. 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 it is a more cost effective (including time cost) method of travel. Staff should travel economy class and book directly with a low cost carrier (e.g. Easyjet, Ryanair)

7.6.2. Travel should be booked via the HR office when approval has been given by the Headteacher. 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.

7.7. Foreign Currency

7.7.1. Foreign currency required e.g. for trust-organised educational and cultural visits abroad should be purchased via the Trust Finance office, who will obtain the best exchange rates available. If staff are required, exceptionally, to purchase currency using a personal credit/debit card, reimbursement will be made for the full out-of-pocket cost of the transaction including any bank or other charges incurred on production of a valid receipt or invoice.

7.8. Subsistence

7.8.1. When staff are working away from the trust and meals are not provided as part of the purpose for travelling (e.g. attendance at a conference), staff may claim the actual cost of relevant meals on presentation of receipts, up to the limits (including VAT and service) below. All claims must be supported by appropriate detailed VAT receipts or invoices. These limits take account of the fact that staff would normally incur a domestic cost for meals in any case:

- If certain meals have been provided, such as breakfast being included in the accommodation charge or location catering provided for lunch, only the other meals may be claimed.
- If one member of a team pays a bill on behalf of other members of staff, details of the reason and location and the names and staff numbers of staff must be shown on the expenses claim of the individual submitting the 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.
- Alcoholic drinks will not be reimbursed.

7.9. Overnight Accommodation

7.9.1. Overnight stays must be pre-approved by the relevant authorised signatory. If staff have to stay away from base overnight because it is impractical to return home, Quantock Education Trust will pay for the cost of a standard room with bathroom facilities. Employees are expected to ensure that the costs incurred are reasonable, taking into consideration the location and length of stay.

7.9.2. 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 by the line manager after special consideration of the circumstances:

Overnight stay outside of London (and other similar lower cost destinations)	Cost per night (Incl. VAT)
Room Only	£100
Bed and Breakfast	£107
Dinner, Bed and Breakfast	£125

Overnight stay in London (and other similar high cost destinations)	Cost per night (Incl. VAT)
Room Only	£135
Bed and Breakfast	£142
Dinner, Bed and Breakfast	£160

7.9.3. Minibar, alcohol, newspapers, phone (unless used specifically for trust business) and TV/DVD bills for any trust related travel or event will not be reimbursed.

8 Gifts and Entertaining

8.1. The UK Bribery Act 2010 makes it an offence to accept or offer a bribe. Trust employees must ensure that gifts either given or received do not affect, or are not perceived to affect, the outcome of business or research activities.

- 8.2. Gifts: in exceptional circumstances the trust will allow gifts to staff (e.g. a long service award – see section 3.14) or to external parties (e.g. a “thank you” gift for volunteers); however, gifts of cash, alcohol or tobacco are not permitted. A gift must not exceed the Inland Revenue limit of £50 to an individual recipient in any given year. Gifts in excess of £50 are treated as a taxable benefit, with the Trust responsible for reporting and paying any tax or NI liability. Gifts should be purchased through normal trust procedures and not claimed on expense forms.
- 8.3. Gifts: all our staff are appreciated for the jobs that they do and we celebrate this through staff wellbeing, the house system and the staff levy. No staff member should ever feel obliged to give gifts to those who they line manage or work with. If staff members wish to thank a colleague for going “above or beyond” RAK points or a simple card with a personal message is sufficient.
- 8.4. However, if individuals wish to give gifts to other staff members they may choose to use their own money to buy a gift; alternatively, individuals within a department or faculty can, if they wish, club together to buy a small gift for a colleague. Gifts for colleagues should never be paid from trust funds.
- 8.5. Gifts: Trust employees offered gifts or hospitality from external parties in excess of £50 must report these to their line manager prior to acceptance. If gifts or hospitality in excess of £50 are accepted these must be recorded in the trust’s Register of Business Interests and Hospitality.
- 8.6. For further detail please refer to the trust’s Gifts and Hospitality Policy.
- 8.7. Entertaining Third Parties: Third parties for this purpose are:
- Local Governors
 - Third Party business contacts, e.g. suppliers
- 8.8. Such expenditure should only be incurred where there is an agreed budget for this cost and a legitimate financial or educational benefit to the trust can be demonstrated, for example an end of year “thank you” meal for the Governing Body.
- 8.9. Entertainment: full details of those entertained and why must be noted on the claim including:
- The name(s) of all attendee(s), including any members of staff
 - The organisation which attendees represent
 - The purpose of the entertainment; and
 - Appropriate receipt.

9 Business phone calls

- 9.1 When staff use their own home or mobile phone on Quantock Education Trust business, the cost of business calls will be met on production of an itemised bill. Quantock Education Trust, irrespective of whether these include a certain amount of free call time, will pay no rental charges. HM Revenue & Customs will only allow Quantock Education Trust to reimburse the business call costs.
- 9.2 Quantock Education Trust will not meet the cost of phone cards for pay as you go mobiles. Quantock Education Trust 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.

10 Provision of Mobile Phones / Laptops

- 10.1. Smart phones are provided to certain members of staff to enable them to carry out their job effectively.
- 10.2. The use of the mobile phone for private use is not permitted.
- 10.3. The mobile phone remains the property of Quantock Education Trust and staff are expected to adhere to the trust's IT policy in regard to the use of the phone and the security of data and the phone itself.
- 10.4. It is understood that staff bring in their own personal mobile phones / iPads but the trust is not liable for any loss or damage

11 Sale of Redundant ICT Equipment, Mobile Phones, Furniture and Machinery

- 11.1. The Trust may give staff the opportunity to make an offer for used office furniture and machinery, which is no longer needed. The sale will be subject to satisfaction that the offer represents the expected market value at the time.
- 11.2. Please refer the trust's Assets, Depreciation and Disposals Policy for more detail.

12 Purchases of equipment, books or stationery

- 12.1. Computer Hardware: equipment provided to employees remains the property of the trust.
- 12.2. Stationery/printing, post and courier costs: such purchases are made centrally and should only be claimed in exceptional circumstances where it is impossible to use Quantock Education Trust's resources.
- 12.3. Classroom or office resources: the purchase of items that will become the property of Quantock Education Trust are made centrally via the trust's order processing and procurement system. Staff members should not purchase such items using their own resources except under exceptional circumstances e.g. when taking advantage of an offer on a course or at an exhibition.
- 12.4. The maximum value of such purchases is £100.
- 12.5. Purchases by individuals over £100 must have line manager approval before the purchase is made.

- 12.6. Such purchases will only be reimbursed on presentation of a valid VAT receipt. Credit card slips or statements will not be accepted as evidence of business expenditure. The 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.

13 Supplier loyalty schemes e.g. Tesco Clubcard or Sainsbury Nectar points

- 13.1. Except in exceptional circumstances, all purchases on behalf of the trust should be made via the trust's order processing and procurement system.
- 13.2. Where an exceptional purchase is made by staff using their own resources that are then reimbursed by the trust, that staff member can receive points on their personal loyalty card as this is not considered to be a benefit in kind by HMRC.
- 13.3. For fairness, staff must not link their own loyalty cards to accounts held in the trust's name.