



Symphony Learning
TRUST

Expenses Policy for Staff, Governors, Trustees and Volunteers

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Next Review Due	As policies, procedures and regulations are updated.

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INTRODUCTION

Staff, governors, trustees and volunteers may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of the Symphony Learning Trust (SLT) and Academies Schools business. These may arise from SLT Staff, Governors, Trustees and Volunteers attending meetings, training or conferences, or purchases made on the Trust's behalf. Any purchase made on behalf of SLT must be approved by the budget holder prior to purchase.

It is essential that Inland Revenue regulations are met and therefore this policy must be adhered to when making an expenses claim.

CLAIMING EXPENSES – STAFF AND VOLUNTEERS

Payments for the personal expenditure must be made using an Expenses Claim Form.

The purchase of classroom equipment and items must be completed using the purchase ordering system and paid for directly by SLT or the Academy. An Expenses Claim Form **may not** be used for reclaiming the cost of such purchases.

Staff, Governors, Trustees and Volunteers should make **reasonable efforts** to get the best value possible when purchasing items, food or travel tickets and must have approval from the School Head Teacher.

Supporting documents required as evidence, such as receipts and bills, must be attached to the Expenses Claim Form.

Claim forms must be approved and signed by the budget holder, the Business Manager in respect of Support Staff or the Head Teacher in respect of Teaching Staff.

Claims by the Head Teacher must be authorised by the Chair of the Local Board of Governors.

Claims which do not meet approval will not be processed and will be returned.

A copy of a completed claim will be recorded and stored. The original, with any supporting documents, will be sent to the Office for payment.

The submission of false claims will be treated as a serious matter and may lead to disciplinary action.

CLAIMING EXPENSES – GOVERNORS AND TRUSTEES

Members of a school's local governing body are all volunteers, as are the directors (trustees) and Members of Symphony Learning Trust. They give their time, expertise, skills, enthusiasm and support for the benefit of the pupils, staff and parents of the school/ Trust with which they are linked. Their effectiveness is improved and increased through training and meetings with others in similar situations.

They take on a wide range of important responsibilities and make important decisions about the education of the children with which they are linked.

It is accepted that, in fulfilling these responsibilities, Trustees, Members and Local Governors will sometimes incur expenses, and that it is reasonable to offer to reimburse them appropriately and must obtain approval prior to any expenses being incurred from the School Head Teacher and the CEO/CFO for Trustees as appropriate.

There are several elements to expenses incurred by governors, trustees and members such as:

- fees for course attendance
- travelling expenses to and from training courses and meetings away from the school site
- travelling expenses when attending meetings on the school site
- reasonable subsistence expenses when attending meetings, courses or similar activities
- costs of childcare for the duration of courses, meetings, etc.

As there is a limited allocation within the schools' budgets and central Trust budget to cover expenses incurred by governors, trustees and members, it is left to the discretion and choice of each person to consider his/her own circumstances when deciding whether or not to make a claim for reimbursement of expenses. This policy sets out the terms on which such allowances will be paid.

By adopting this policy, we will ensure that no member of the community is prevented from becoming a local governor, trustee or member on the grounds of cost.

Legislation and guidance

The Governance Handbook (section 4.6.1, paragraph 52) says that boards in academies are free to determine their own policy on the payment of allowances and expenses.

This policy complies with our funding agreement and articles of association.

Overview

Members of any local governing board, Board of Members or Board of Trustees may claim allowances to cover expenditure necessary to enable them to perform their duties. This does not include an attendance allowance, or payment to cover loss of earnings.

Allowances will only be paid on the provision of a receipt, and will be limited to the amount shown on the receipt and prior approval being obtained.

They may claim allowances by completing a claim form and submitting it to the School Business Manager or CFO of the Trust.

Individuals may claim for: -

- Childcare (i.e. a registered childminder or nursery, not an informal arrangement with a family member or friend)

- Care for elderly or dependent relatives;
- Extra costs incurred because they have a special need or English as a second language;
- Travel and reasonable subsistence costs;
- Telephone charges, photocopying, postage, stationery, etc.
- Other justifiable allowances.

Claims will be paid in arrears on a case-by-case basis. Reimbursable costs should be agreed in principle by the Chair of the local governing board or the Chair of the Trust Finance Committee **before** they are incurred. An expenses claim must be counter signed by the Chair of Finance, or in the case of the Chair of Finance, the Chair of Governors/ Chair of Trustees.

The chair of governors/trustees/members (or the vice-chair, where appropriate) may investigate claims that appear excessive or inconsistent. All claims will be subject to an independent audit.

Travel expenses where a governor/trustee uses their own vehicle must not exceed the HM Revenue and Customs (HMRC) approved mileage rates.

Other

All trustee, member or local governor expenses must be reported in the Trust's year end accounts.

Academies financial handbook 2018 paragraph 3.10 Transactions with related parties (e.g. involving governors, trustees or members):-

'3.10.4 Trusts must report all transactions with related parties to ESFA in advance of the transaction taking place, using ESFA's on-line form. This requirement applies to transactions made on or after 1 April 2019.'

An expenses claim must be counter signed by the Chair of Finance, or in the case of the Chair of Finance, the Chair of Governors/ Chair of Trustees.

TAX CONSIDERATIONS

Claims adhering to the procedures in this Policy will be paid without the deduction of income tax. However, it is the claimant's responsibility to ensure payment for any due tax is made.

Other expenses will be paid via payroll. These will be treated as benefits-in-kind and taxed accordingly.

TRAVEL AND BUSINESS MILEAGE EXPENSES (SEE APPENDIX A)

Business mileage is paid when you are requested to travel to an event or meeting that is outside your regular day to day journey to and from work. The travel undertaken by the member of Staff or Volunteer must be agreed prior to the journey taking place by their Line Manager, which could be the Head Teacher, Chair of Governors and or the Chair of Trustees.

Payment for mileage will be paid at the HMRC approved mileage rates. The rate is paid irrespective of the fuel type or capacity of the car and includes electric cars. This rate includes wear and tear on the vehicle and any additional insurance fee relates to Business Use.

Everyone is encouraged to car pool where possible.

If the journey starts/ends at home, and the distance travelled is less than the distance that would have been travelled had they started/ended at the Academy, the lesser distance will be paid.

The date of, reason for, starting point and destination of the journey should all be shown on the Expenses Claim Form.

Claims submitted over a month after the expense incurred may not be paid.

Parking or speeding fines will **never** be reimbursed.

ELECTRIC CARS

Symphony wishes to actively support staff, governors, trustees and volunteers who have electric cars and, where possible, will install electric car charging points across the schools.

Staff, governors, trustees and volunteers who have an electric car and charge it on site cannot claim mileage. This is in the interest of fairness to all staff, governors, trustees and volunteers as not all schools have charging facilities.

Whilst Symphony will not limit charging times for staff, governors, trustees and volunteers where these facilities are available, staff, governors, trustees and volunteers should be mindful that others may need to use the charging facility and so use it in a fair manner.

Electric car charging for visitors and parents is at the discretion of the Head Teacher and must be agreed before the charging commences.

It must be understood that it is not the responsibility of Symphony to provide charging for individual private use of their electric vehicle.

Should staff, governors, trustees and volunteers choose to use a school charging facility Symphony is not responsible for any damage or issue arising from such usage.

As per HMRC document EIM01035 – Employment Income: Charging facilities at or near the Employee's workplace have no taxable benefit from the provision and use of these charging facilities.

This policy shall be reviewed in line with any regulatory changes.

VEHICLE INSURANCE

SLT does not provide car insurance for staff, governors, trustees and volunteers using their own vehicles. Staff, governors, trustees and volunteers are responsible for ensuring they are appropriately insured prior to travel.

Staff, governors, trustees and volunteers must also ensure that the car is safe and legal to drive

USE OF PUBLIC TRANSPORT

The use of public transport for eligible journeys will be reimbursed upon receipt, provided the expenses are reasonable.

The most economical class of travel should always be used – generally standard or economy class.

SLT will not pay for the travel of any accompanying person, unless their attendance is required as a representative of SLT or the staff, governor, trustee or volunteer may require assistance by means of reasonable adjustments.

SUBSISTENCE ALLOWANCES

Subsistence allowances may be claimed for meals purchased by staff/volunteers required to work at a location five miles or more away from their home or the Academies within SLT. No reimbursement will be made for an activity or visit where the member of staff, governor, trustee or volunteer would normally have provided their own lunch e.g. SLT trips and residential visits.

Daily Subsistence Rates:

- **No receipts are required** for daily subsistence allowances.
- An absence of more than five hours permits an allowance of £4.50.
- An absence of more than ten hours permits an allowance of £9.50.

Overnight Subsistence Rates:

- Reasonable expenses for the cost of accommodation, food and drink will be reimbursed **when supported by receipts**.
- Only the cost of accommodation required for business purposes will be reimbursed by SLT. It will not meet the cost of additional parties or accommodation provided to a spouse or other family members.

- Personal items, such as alcoholic drinks, mini-bars etc. will not be reimbursed and their total should be deducted from any bills submitted for expenses purposes.

"Staying with Friends" Allowance:

- If an employee chooses to stay with friends or relative instead of a hotel, an allowance of £25 per night may be claimed.

TELEPHONE AND MOBILE EXPENSES (SEE APPENDIX A)

- Business calls made from a home telephone will not be reimbursed unless expressly agreed prior to making the business calls off site. They are subject to provision of an itemised telephone bill and their inclusion on the Expenses Claim Form.
- A fixed amount towards the cost of key staff using their own mobiles phones will be paid annually and amounts reviewed each year.
- Other calls from personal mobile phones made for business purposes may be reimbursed subject to provision of evidence of the calls attached to the Staff Expenses Claim Form.
- Line or equipment rental will not be reimbursed.
- SLT only provides mobile phones for operational purposes. Such phones are only to be used in emergencies and the individual will be required to reimburse SLT for any personal use.
- An annual mobile phone allowance is given to key staff who work outside of SLT's core hours and who rely on a mobile for everyday duties. These claims are paid automatically in the summer.

COMPANY MOBILE PHONES

It is not common practice to provide a mobile phone to an employee, but where one is provided, it has been purchased by SLT the mobile device remains the sole property of SLT and is therefore given as a loan to be used whilst the employee continues to work SLT.

The mobile device is for the sole usage and purpose of the employee's designated role and cannot be used for personal unauthorised use.

An employee is responsible for the safekeeping and condition of the phone at all times and will be responsible for the cost of any repair or replacement (other than fair wear and tear).

Employees who hold a company mobile phone are reminded that the mobile phone is company property and the ultimate liability for its misuse rests with the end user. Calls or text messages/images sent from the mobile phone are to be treated in the same way as email technology. In other words, employees should not access, store or distribute any offensive or inappropriate material with the mobile phone. Non-adherence will carry serious consequences, up to and possibly including dismissal.

In the event that the mobile phone is lost/stolen, the Trust must be notified immediately in order to block the number. If the employee does not notify the Trust, they will be liable for any costs in accrued.

SLT does not allow employees to make personal calls from the mobile phone and should the employee make personal calls, SLT reserves the right to deduct those costs from their salary.

Only SLT approved applications can be downloaded for Trust use and any unapproved apps that incur additional cost to the monthly rental will be passed to the user. SLT reserves the right to pursue any additional unapproved costs.

Mobile phones should be kept charged to ensure that they are fully operational during working hours.

Mobile phones must be kept switched on at all times during working hours, be placed on silent when in work meetings and kept in the employee's possession. They are not to be left in the car when the car is untended.

Mobile phone manufacturers' manuals contain safety and operating instructions, which should be read and adhered to at all times. By law mobile phones can only be used when connected to a "hands free unit". Using mobile phones while driving is not allowed by SLT, (except with a certified hands free unit) as it is considered a serious risk and constitutes an offence under Road Traffic Legislation.

On termination of employment the mobile handset should be returned in a satisfactory condition. Failure to return the handset will result in the cost of the unit being deducted from any final salary payment owed to the employee.

ADVANCES

Only in exceptional circumstances, will advances be made for expenses over £100 but less than £1000. Any advance must be cleared by submitting an expenses claim form as soon as reasonably practicable after the expense has been incurred and no more than one month after the advance was given. Any advances must be approved by the Accounting Officer prior to any funds being released.

EXCEPTIONS

This policy does not cover payment to employees for Consultancy work undertaken on behalf of SLT - please refer to the Consultants Policy.



Symphony Learning TRUST

Appendix A - Expenses Claim form

Symphony Learning Trust - Expenses Claim Form											
Please complete ALL details, or the claim will NOT be processed							Is this your first claim? YES/NO				
Payroll Number		NI Number			Initials		Surname				
Vehicle Type	Claim Start Date		Claim End Date		Mileage Totals from Overleaf		Vehicle Reg	Vehicle C.C	Expenditure Code		Amount
Car					P11 D Actual						
Motorcycle					Official						
Pedal cycle					Taxable						
					Disturbance						
None Mileage Expenses		Claim Amount £ p		VAT (Y1N)	Taxable (Y1N)	Expenditure Code			Notes		
Car Parking									<p>Taxable mileage - totals refer to all normal commute mileage which is taxable, e.g when an employee is required to attend their normal workplace on a day when they would not normally attend work.</p> <p>Disturbance mileage - is recorded separately on the form even though it is taxable, as it is paid at a difference rate.</p> <p>VAT - you need to indicate if you have a VAT receipt by entering 'Y' or 'N' in the VAT Column.</p> <p>Taxable non-mileage - in most cases, non-mileage expenses will be non-taxable, however, if the expenses are approved without a receipt, the expenses will be taxable and you should enter a 'Y' in this column.</p>		
Meals											
Bus Fares				N							
Train Fares				N							
Taxi Fares				N							
Disturbance Fares				N	Y						
Hotel & Accommodation											
Childcare Fees											
All Other Expenses											
Department:			Approved Base				Home Address (inc. postcode)				
Job Title:											
<p>I certify that a) Mileages claimed have been necessarily incurred solely on the service of Symphony Learning Trust. b) Where subsistence expenses are claimed, additional expenditure has been incurred above normal outlay. c) Vehicle details are correct and relate to the vehicle used throughout the period covered by the claim. d) My insurance policy covers use on business and indemnifies Symphony Learning Trust against third party claims e) I do not have access to a computer and/or iExpenses. f) Relevant receipts are attached.</p> <p>Signature of Claimant Print Name Date</p> <p>I certify that: The amounts claimed are within the scale of allowances authorised and that the journeys made and times for subsistence are reasonable.</p>											

