

Travel and Personal Expenses Policy 2025

The Link Academy Trust is a company limited by guarantee and an exempt charity, regulated by the Department of Education (DfE). All Members of the Board of Trustees of the exempt charity are also statutory Directors of the company; the term 'Trustee' used in this Policy also means Director. This Policy applies to all academies within the Link Academy Trust (the Trust).

Policy overview

The purpose of this policy is to set out which personal expenses can be claimed by employees and how to do this. It abides by HMRC rules on such expenses. The policy also covers the steps staff must take to ensure they are adequately insured when using their own transport. This policy applies to all staff working for the Trust and any individual academy within the Trust.

1. General

- 1.1 Employees are required to use the most cost-effective form of transport and reimbursement of expenditure is restricted to the allowance or the amount spent, whichever is less. The Trust will normally reimburse employees only for expenses that they actually and necessarily incur during any business travel.
- 1.2 It is the responsibility of Line Managers to authorise and ensure that expense claims for staff are accurate. All claims must be countersigned by the Academy Head or Line Manager before being submitted to the Trust Finance department via a requisition form. Valid claims will be reimbursed based on actual cost incurred and not allowance limits.
- 1.3 Any fines or penalty notices incurred by an employee whilst travelling on Trust business are entirely the responsibility of the employee concerned. Fines will not be reimbursed by the Trust under any circumstances. All employees must comply with the Highway Code and take account of road conditions at the time of driving to or between Trust sites; this includes the use of mobile devices whilst driving.

2. Insurance

Any employee who uses their own vehicle for any journey on Trust business **must ensure that their insurance covers them for business use**. Employees using their own vehicle for Trust business are responsible for ensuring they hold a current driving license, insurance certificate and M.O.T. certificate (if applicable). Any cost of business use cover is to be borne by the employee and is covered by the mileage allowance.

3. Car Travel

- 3.1 The Trust will reimburse employee business travel in accordance with the current HMRC Mileage Rate at the time of travel, for the journey undertaken for business purposes by road but excluding ordinary commuting.

- 3.2 Expenditure on items such as parking, road and bridge tolls will also be reimbursed when supported by receipts.

3.3 **Mileage claims**

Mileage allowances can only be paid for business journeys. Claims for travel between an employee's home (permanent or temporary) and the employee's normal place of work cannot be reimbursed. Mileage claims must be submitted via Selima, the Trust's online HR system. All employees must ensure their vehicle, driving license, insurance and MOT information is uploaded to Selima prior to being able to submit a claim.

Mileage allowances are paid in accordance with the HM Revenue & Customs guidelines, which are reviewed annually. Current rates can be found in table 1 below.

3.4 **Exclusion of Ordinary Commuting**

- 3.4.1 Travel between an employee's home, or any other place that is not a workplace, and his/her normal place of work is ordinary commuting and is not a claimable expense.

- 3.4.2 The Trust recognises that employees are sometimes required to travel to a secondary (temporary) place of work in the course of their duties. For example, this could be another academy or the location of a meeting or conference. Therefore, claims will be accepted for the following types of journeys:

- When travelling from home directly to a temporary place of work, reimbursable mileage will be based on the distance from the employee's normal place of work to the temporary place of work.
- When travelling from a temporary place of work directly to home, reimbursable mileage will be based on the distance from the temporary place of work to the employee's normal place of work.
- From the employee's normal place of work to a temporary place of work and vice versa.

- 3.4.3 HMRC stipulates that a place of work where an employee spends more than 40% of the time is not a temporary place of work. Employees who may be affected by this rule should discuss the matter with the Deputy Chief Executive Officer (DCEO).

4. **Rail Travel**

- 4.1 All rail travel must be made in standard class.

- 4.2 Purchase of Rail Tickets

Rail travel should be booked as far in advance as possible to take advantage of any fare saver options that may be available. Rail travel should be booked and paid for by the appropriate finance office or by the academy's nominated person, to ensure compliance with booking policies. Employees should forward their booking request (to include reason for travel), to the finance office or nominated person as early as possible.

In exceptional circumstances, for example a late notice booking, an employee may book and pay for their own rail journey, if the travel has been duly authorised in advance by their line manager. In such cases the cost of travel will be reimbursed through the expense claims process.

5. **Taxis**

Costs of taxis will be reimbursed only if one or more of the following apply and if supported by a receipt: -

- where the saving of time is important
- when heavy luggage must be transported to or from the place of departure on arrival
- where there is no other suitable method of public transport
- if a journey is made after dark or the use of public transport would involve a long wait in circumstances in which the person travelling would feel at risk; or where unfamiliar with location and associated Public Transport links.

6. Travel around London

Journeys in London should normally be taken by Underground/public transport rather than by taxi, except where conditions in item 5 apply.

7. Air Travel within the UK

- 7.1 Air travel should only be used where it represents a saving in a cost over other forms of travel; and/or where it represents a significant saving in time. All bookings should be economy class.
- 7.2 Air travel should be arranged as far in advance as possible to take advantage of advanced purchase discounts. All air travel will be booked by the appropriate finance office to take advantage of online savings. Employees should forward their booking request to the finance office as early as possible.

8. Travel outside the UK

All overseas travel other than that associated with educational visits with students, must be approved by the Chief Executive Officer in advance. All bookings will be made by the appropriate finance office.

9. Subsistence

- 9.1 The reasonable and necessary cost of accommodation, meals/snacks and beverages incurred by an employee whilst undertaking business away from the employee's ordinary place of work will be reimbursed. Claims must be supported by relevant receipts and are subject to the limits shown in table 2 below.
- 9.2 The costs of other hotel 'extras' such as videos, newspapers, beverages not complementing an evening meal and private telephone calls, will not be reimbursed. No alcoholic drinks will be reimbursed.

10. Hotel accommodation

- 10.1 Hotel bookings should normally be made centrally in advance and full advantage should be taken of advanced purchase discounts where available. Five-star hotels must not be used.
- 10.2 Hotels should be selected based on the lowest price and value for money and membership of loyalty schemes must not be considered. Limits for hotel bedroom rates can be found in table 2.
- 10.3 Staff should not normally stay overnight at the Trust's expense before a meeting when it is reasonable to travel on the day of the meeting. An exception to this may be made if to arrive in

time for an event, the employee would be required to start their journey unreasonably early or if it can be demonstrated to be financially advantageous.

- 10.4 The employee should ensure that a purchase order is completed and authorised for all hotel accommodation in advance.
- 10.5 If a suitable hotel cannot be found within the price limits set by the Trust, authorisation should be requested in advance from the Deputy CEO.
- 10.6 Hotel invoices should be settled by the employee and claimed as an expense if they have not been pre-paid by the Trust.

11. Entertaining

The cost of entertaining suppliers or other business connections for genuine business reasons can be reimbursed but must be approved in advance by the CEO/DCEO.

12. Sundry Business Expenses

Reimbursement of the cost of tools, equipment, materials, and services necessarily purchased by employees for the performance of their duties, or the business needs of the Trust can be made **in exceptional circumstances**. Requisition forms must be completed for approval by the line manager prior to the purchase of these items and relevant receipts must be submitted to support the claims and any tools, equipment or materials remain the property of the Trust.

13. Implications for Taxation and National Insurance

By following the HM Revenue & Customs rulings regarding employee liability for Tax and National Insurance contributions - reimbursement of actual travel and subsistence costs should not attract any liability.

14. Submission of Claims and Payment

Mileage claims should be entered online by the employee and submitted on the last working day of each month. These will then be approved online by the line manager and will be paid with the employee's salary payment on the 25th of the following month. Please note that staff claims submitted more than three months after the expenses were incurred will only be paid with the express approval of the Deputy CEO.

Other expenses claims processed via a requisition form can be submitted at any time and will be paid to the employee's bank account via the Trust's BACS schedule on the next available date.

15. Further Information

Please contact the DCEO or Finance Manager for further information on this policy.

Table 1 - MILEAGE ALLOWANCE RATES – up to 10,000 business miles

Car - £0.45 per mile	Motorbike - £0.24 per mile
Passenger - £0.05 per mile (maximum payment for Passengers = £0.05 per mile)	

Table 2 - SUBSISTENCE AND MAXIMUM HOTEL RATES (excl. VAT)

Breakfast	£10.00
Lunch	£15.00
Dinner	£15.00
Hotel accommodation	Outside London - £95 London - £125

This Policy is reviewed and approved by the Finance & General Purposes Committee on a 2-yearly cycle.

Approved by the Board of Trustees: 12 July 2021

Approved by the Finance & General Purposes Committee: 30th June 2023

Approved by the Finance & General Purposes Committee: 11th July 2025

Next Review: Summer 2027