

Travel and Subsistence Policy

Applicable to:	✓	All individual academies within NEAT Academy Trust
	✗	Specified academies only within NEAT Academy Trust
	✓	Central Team within NEAT Academy Trust
	✓	NEAT Active Ltd
Approval body:	NEAT Board of Directors, which may be delegated NEAT Active Ltd. Board of Directors, which may be delegated	
Effective date:	1 April 2021	

Status:

Statutory policy or document	No
Review frequency	As determined by the Boards
Approval by	As determined by the Boards

Publication:

Statutory requirement to publish on website	No
If not, agreed to publish on website?	Yes, trust website (under information publication scheme)

Version Control:

Revision Record of Issued Versions			
Author	Creation Date	Version	Status
Central Support Manager (SH)	1 September 2017	1.0	Agreed by Trust Board for implementation in schools and central team
Changed by	Revision Date	Version	Status
Central Support Manager (SH)	5 July 2018	2.0	Agreed by Audit, Risk and Finance Committee after annual review (no changes).
Director of HR and Governance (SH)	17 July 2019	3.0	Agreed by Audit, Risk and Finance Committee after annual review (includes reference to business use insurance policy).
Director of Governance and Corporate Affairs (SH)	3 July 2020 15 July 2020	4.0	Agreed by NEAT Active Ltd Board of Directors Agreed by NEAT Board of Directors after annual review (amended to include increase to meal allowances and documentation for car use by non-employees).

Head of Governance and Corporate Affairs (SH) & HR Manager (KF)	9 March 2021 to apply from 01.04.21	5.0	Minor amendments: <ul style="list-style-type: none"> • Approved by Executive Team on behalf of the NEAT Academy Trust Board of Directors to incorporate revisions for St Hild's. • Approved by the Company Secretary on behalf of the NEAT Active Ltd Board of Directors

Review Date	
Frequency	Next Review Due
Annually	April 2022 (or earlier if new guidance or legislation issued and/or business need for earlier review identified)

1 Purpose

The purpose of this policy is to ensure there are fair and consistent arrangements for travel and subsistence costs that arise as a result of business need.

2 Scope

This policy applies to all employees of both NEAT Academy Trust and its subsidiary company, NEAT Active Ltd, (the NEAT Group).

The provisions regarding travel expenses, mileage and subsistence rates also apply to non-executive directors and local governors under the NEAT Group Director and Local Governor Expenses Policy.

3 Policy statement

Each Board of Directors recognises the need for travel and subsistence expenses to be met to enable the organisation's business to be carried out effectively and acknowledges their duty to ensure probity in the use of public funds and that spending decisions represent value for money.

4 Legal considerations

- **Tax and national insurance:** Both organisations have tax, national insurance and reporting obligations for travel and subsistence expenses. These rules are set by HM Revenue and Customs (HMRC).

5 Roles and responsibilities

- **NEAT Academy Trust and NEAT Active Ltd Boards of Directors:** The Boards will review this policy and monitor its application to ensure travel and subsistence costs are managed in accordance with its provisions. Internal assurance processes and external auditors will support this role.
- **Headteacher/Chief Executive Officer (CEO):** The Headteacher in individual schools, the CEO in the case of the central team and the Executive Director in the case of NEAT Active Ltd is responsible for ensuring this policy is consistently implemented for employees.
- **Employees/non-executive directors/local governors:** Individuals making claims for expenses will be required to certify that the claim is valid and that the relevant expenditure has actually been incurred. They must provide supporting receipts where possible. Claims will be authorised by the appropriate person(s) in accordance with the relevant Scheme of Delegation. Any fraudulent claims will be considered misconduct and will be dealt with under the NEAT Group's Disciplinary Procedure or Code of Conduct for Directors and Local Governors, as appropriate.

6 Travelling expenses

Travelling expenses necessarily incurred by individuals in performing their duties will be reimbursed. Individuals have a duty to ensure that as a general principle they use the method of travel which is cheapest, taking into account the travelling time, costs of overnight stays and benefits of travelling together by car etc.

Cars may only be used for journeys in excess of 100 miles in total with prior approval in accordance with the relevant Scheme of Delegation and only where this is more economical in terms of time and cost than public transport (see also paragraph 10).

Rail travel will only be booked or reimbursed at the standard class rate, except where the cost of the first class ticket is not more than the cost of the standard class ticket plus any meal allowances that the individual would be entitled to claim under paragraph 13. In these circumstances evidence of the comparative costs of the two tickets must be provided prior to booking or reimbursement. (Where this requirement is not met but an individual wishes to travel first class by personal preference, they may do so if they pay the difference between the standard and first class rail travel.)

Air travel will be supported as an alternative to travel by rail or car where the cost is not more than the cost of the alternative mode of travel plus the cost of any overnight stay(s) that would have otherwise been necessary.

All travel tickets will be booked using the school or central team's procedures for booking travel. It is the responsibility of the person requesting the travel booking or claiming the reimbursement to ensure the most economical fare for the required journey is purchased. Tickets necessarily purchased by individuals directly from a rail or air company will be reimbursed on production of the travel ticket, otherwise reimbursement will be subject to deduction of income tax.

Parking charges and toll fees incurred during the course of travelling for business purposes will be reimbursed. However, any parking tickets/penalty charge notices, speeding penalties etc incurred by an individual will not be reimbursed.

7 Designation of car user status

All individuals authorised to use their cars for business purposes will be designated as "casual users".

8 Rates of car mileage allowance

The following rates of allowances will apply:

The rates of mileage allowance in the table below do not apply if you are an employee appointed on the terms and conditions that apply to St Hild's Church of England School. The relevant sections of the transferred Single Status Agreement will apply instead.

Mileage Allowances	All engine sizes
Casual Users	
per mile first 10,000 miles	45p
per mile after 10,000 miles	25p

If an individual carries another employee/non-executive director/local governor in their own car on a business journey, they will receive a passenger payment of 5p per mile tax-free.

9 Driving licence, MOT and insurance requirements

Any employee intending to use their own motor vehicle for business purposes must first present a valid driving licence, appropriate car/motor cycle insurance and, if relevant, MOT certificate to the school/service office in order to be accepted as a designated user.

Such employees must ensure that, on the date of the journey on official business, their insurance policy covers business use and includes travelling between work locations, visiting clients/customers and transporting other employees as passengers. It must indemnify the trust against all third party claims arising out of the use of the vehicle on official business. A standard policy that covers social use and commuting to work is not sufficient. They must also be a named driver on the policy.

The only exception to the above arrangements is where NEAT Academy Trust employees intend to use their vehicle on an infrequent basis for business purposes e.g. to attend training events at another school within the trust. The trust has purchased insurance covering business use for these purposes and the employee may rely upon that instead of their own insurance policy.

Any volunteer (including non-executive directors and local governors) intending to use their own vehicle in relation to their volunteering role must have a valid driving licence and, if relevant, MOT certificate. The volunteer should also tell their insurers that they intend to use their car/motorcycle for this purpose, otherwise any claim they make may not be valid. They should make it clear that they will only receive out-of-pocket expenses and clarify that this is not commercial use of the vehicle. There should not be a higher premium for this, as volunteering should be regarded as part of the 'social, domestic and pleasure' use of the vehicle (some insurers may see volunteering as a business use, but this should not increase the premium).

10 Use of cars for long journeys

Any claim for a car allowance for a return journey over 100 miles will be subject to special scrutiny by the authoriser, and a note showing reasons for use of a car instead of public transport must be attached by the person authorising the use. Examples of possible reasons for use of a car beyond 100 miles are as follows:

- a) if an individual is carrying clients or other employees/non-executive directors/governors to the same destination and the total cost of the fares would exceed the car claim;
- b) if an individual needs to carry material or equipment which cannot easily be taken on a train or bus; or
- c) if use of a car would save the cost of an overnight stay, or excessive delay.

11 Journeys starting or finishing at home

Where an individual starts or finishes a business journey at home, only mileage in excess of their normal journey to or from work can be claimed.

Travel expenses will not be paid to employees called out to their normal place of work outside their normal hours of work, unless they are ineligible to receive payment for overtime or time off in lieu. This should be by prior agreement between the employee and their manager.

12 Motorcycle and bicycle allowances

Where an individual is authorised to use a motorcycle or a bicycle for business mileage, a mileage allowance will be paid:

Mileage Allowances	
Motorcycle Allowance	24p per mile
Bicycle Allowance	20p per mile

13 Meal allowances

Individuals who are obliged because of their duties to take a meal away from their home, administrative centre or the place where they normally take their meals and thereby incur additional expenditure may be entitled to claim reimbursement. The mere fact that the individual incurred expenditure is not sufficient to justify reimbursement; the circumstances must have made it unavoidable for them to spend more than they would normally have done.

The rates below are the maximum amounts that can be claimed and are subject to the following qualifying conditions:

- the travel must be in the performance of an individual's duties or to a temporary place of work;
- the individual should be absent from their normal place of work or home for a continuous period in excess of five hours (including travel time); and
- the individual should have incurred a cost on a meal (food and drink) after starting the journey.

The maximum amounts are specified below:

The rates for meal reimbursement in the table below do not apply if you are an employee appointed on the terms and conditions that apply to St Hild's Church of England School. The relevant sections of the transferred Single Status Agreement will apply instead.

Meal reimbursement	
Breakfast	up to £10.00
Lunch	up to £10.00
Evening Meal	up to £25.00

An individual will not be eligible to claim a separate meal allowance if first class rail travel has been agreed under paragraph 6 as refreshments are provided.

Reimbursement will be authorised on production of a receipt for the meal(s) purchased.

14 Overnight stays

Overnight stays for individuals who are required by their duties to stay away from home overnight will be booked by the school or NEAT office.

The claim process below does not apply if you are an employee appointed on the terms and conditions that apply to St Hild's Church of England School. The relevant section of the transferred Single Status Agreement will apply instead.

Exceptionally, individuals can make their own arrangements and claim the amount they actually spend on bed and breakfast but this must be agreed in advance with the Headteacher, CEO or Executive Director, as appropriate.

15 Out-of-pocket allowance for individuals on residential training courses

Out-of-pocket allowances at a fixed rate are payable to individuals attending residential training courses as follows:

Out-of-pocket Expenses	
Per Night	£5.82
Per Week	£23.33

General

This policy is at the discretion of the employer and can be varied at any time following consultation with staff and recognised trade unions. In the event of any conflict with primary legislation or statutory regulations, the legal provisions will have precedence over this policy in all cases.