



EXPENSES POLICY & PROCEDURES

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1.0 General Principles and Guidelines

The principle of the Expenses Policy is to ensure that claimants continue to be reimbursed for all necessary expenditure reasonably incurred in the performance of their Reach South duties. The basis of expense claims will be actual expenditure up to limits as specified in this policy; limits will be reviewed annually.

Managers and staff should note that authorising managers have no authority to vary this policy; claims for items not allowed under the policy will be rejected. Staff should note that if they pay for expenses incurred by another individual, any deductions from their claim for non-compliance with policy would be their responsibility.

1.1 Timeliness of submission

Expenses should be submitted as soon as possible after they have been incurred. Any Claims older than 2 months may not be accepted.

1.2 Submission of Expenses

Approved expenses should be submitted to invoices@reachsouth.org. Any queries with the expenses form will be emailed back to the employee, Line Manager and Budget Holder (if different) with details of the query.

Please ensure that when submitting your claim, you scan and include ALL receipts relating to the claim. Any additional paperwork that you have to support your claim should also be included. Once processed a BACS Payment will be made into the employee's bank account.

1.3 Receipts

Receipts must accompany all claims; these should be in the form of Scanned copies. **Credit card slips or statements will not be accepted as evidence of business expenditure.**

A VAT receipt must include the name and address of the retailer, the retailer's VAT registration number – which may be on the reverse of the receipt, 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. (*Discretions may be made where contactless payments have been made for tube fares and a receipt has not been obtainable*)

1.4 Authorisation of expenses

Obtain agreement from your Line Manager prior to the expense being occurred this can either be verbal or via email.

When expenses have occurred complete the claim form and email this together with the receipts and invoices to your Line Manager for approval. Line Manager to check receipts and invoices match to the claim form and either approves or rejects.

Line manager to state approval amount in the approval email. Pre-approval is

not required to be sent with the claim form.

2.0 Travel

Alternatives to travelling and mode of travel

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.

2.1 Rail Travel

First class rail travel is only permitted where the authorising line manager considers that the need for a working environment, use of portable computer equipment for example, is justified given the length of journey, nature of journey and cost of journey. The only exceptions are where it can be demonstrated that it is the cheapest ticketing option of all available tickets.

Significant savings can be obtained by specifying outward and/or return journeys at time of booking. Therefore, advance tickets should be purchased wherever possible and especially when there is an overnight stay required.

Rail travel will be standard class or the most effective way to travel. Most travel can be pre-booked, which will be significantly less than purchasing a ticket on the day of travel, which should always be the preferred method of booking.

2.2 Air Travel

Reach South travellers should use the lowest cost means of travel and fare. Travel should be booked via the relevant administration officer. 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.

2.3 Personal Travel Linked to Reach South Business

Personal travel as part of a business trip is discouraged, and in any event only allowed where such travel actually reduces the cost of business travel to Reach South e.g. staying a Saturday night to take advantage of a lower cost fare. Where additional costs are incurred, e.g. Saturday night in a hotel, the individual employee must meet these. Adequate private travel insurance must be held. Weekend accommodation will be paid where the traveller is unable to return home as part of a longer business trip.

2.4 Travel with a Spouse or Partner

If a spouse or partner who is not involved in Reach South business accompanies a member of staff, the traveller must bear the cost of their spouse/partner.

2.5 Frequent Traveller Scheme and Personal Incentives

Membership of a frequent traveller scheme must not deflect from using the most cost-effective option presented. Reach South will not reimburse frequent traveller membership fees.

3.0 Transport

3.1 Buses and Public Transport

When travelling, public transport should normally be used.

3.2 Minicabs and Black Taxis

Minicabs or taxis can be taken for business purposes if it is the most cost-effective means of transport. A final destination must be specified for all bookings. Travel by minicab or taxi is not ordinarily appropriate for journeys over 40 miles. If there is a genuine business reason for this mode of travel and it has been pre-approved by a line-manager, payment can be reclaimed through the standard expenses procedure. Black taxis are more expensive than minicabs and they should only be booked as a last resort. Where taxis are hailed the cost can be recovered through an expenses claim.

3.3 Journeys Between Home and Normal Place of Work

You are expected to meet the full cost of all journeys between your home and your normal place of work.

3.4 Journeys Between Home and Temporary Place of Work

If you can demonstrate that your 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 your expense claim.

Please enter post codes of start and end points of journey for each claim.

4.0 Driving (Including mileage rates and hire cars)

4.1 Drivers Responsibility

It is the responsibility of all Reach South employees to ensure that they have a current driving licence which is valid for use in the UK, and can provide upon request to their line manager - or an appropriate department - original documents relating the car:

- A valid MOT certificate (where applicable)
- A Vehicle Registration Document (or V5)
- Adequate insurance cover for business use if using their own personal vehicle
- Lease car service history
- They advise their line manager and an appropriate department immediately of any driving penalty points obtained during the course of employment and provide a verified copy of any endorsements for retention on their personal file.

In the event that an employee loses their licence and if it is a requirement of their role to drive, then disciplinary action may be taken in line with the Disciplinary Procedure, which may result in the termination of employment.

On appointment, where an employee is expected to undertake business miles, they shall provide original copies of their driving licence, insurance documentation, MOT certificate (where applicable) to their line manager, who will verify the originals, copy, and confirm that the originals have been seen and verified for the personal file. In order to ensure compliance, employees will be required to provide suitable documentation to their line manager in advance of submitting a request for reimbursement of expenses

Reach South accepts no liability for loss of, or damage to, vehicles being used on Reach South business. Tax relief may be available when using your own vehicle for work; please view the HM Revenue & Customs guide on using your own vehicle for work.

4.2 Mileage

When driving on Reach South business, provided it is further from your home to your temporary destination than it is from your home to your normal place of work, you can claim the lower of the distance:

- a) From your home to your temporary destination; or
- b) From your normal place of work to the temporary destination.

4.3 Mileage Rates

Mileage should be claimed at the HMRC Travel – Mileage and Fuel Allowance Approved rates, (correct as at October 2025).

The 2024 rates are:

From 2011 onwards	Car & Vans	Motorcycle	Bike
Up to 10,000 miles	45p	24p	20p
Over 10,000 miles	25p	24p	20p
Passenger Payments – Claimed per passenger per business mile for Car & Vans only	5p	0p	0p

You should complete the expenses form keeping a running total of the business mileage claimed in the nominated field.

Public Transport Rate of 25p per mile, unless either public transport is not available to that location or there is a valid business reason for taking a car, such as it saves time or a number of people are travelling together.

4.4 Hiring a Vehicle

Vehicles should only be rented for business purposes where it is cost effective and when public transportation and minicabs are impractical, more expensive or not available. The class of vehicle booked should be the minimum size and specification necessary to allow duties to be performed.

4.5 Fuel

The cost of fuel used on business can be reimbursed by submitting an appropriate receipt and/or expense claim form. Any hire vehicles should be returned with a full tank, as hire companies charge inflated rates for refuelling.

If additional costs are incurred due to the vehicle being returned without a full tank, then the Trust reserves the right to pass on this additional cost to the driver.

4.6 Parking

Reasonable car parking costs while on business will be met so long as a valid receipt is provided.

4.7 Tolls and Congestion Charges

Necessary road and bridge toll costs will be met, including the congestion charge where there is a genuine business need to incur it. No tolls or congestion charges can be claimed for travel between home and work.

Receipts for payment should be requested at tolls paid to a person.

4.8 Fines

The individual must pay any fines, including parking tickets, incurred whilst using a hired vehicle for any motoring offences, promptly. Failure to do so will result in the cost of the fine and administration fee being recovered directly from the driver. Reach South will not meet the cost of fines incurred by individuals for motoring or parking offenses while on Reach South business.

5.0 Overnight Accommodation

5.1 Accommodation Rates

If you have to stay away from base overnight, Reach South will pay for the cost of a standard single room with bathroom facilities.

Please use the Hotel and Travel Solutions portal for booking any accommodation.

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 from your line manager and budget holder (if different) after special consideration of the circumstances.

Overnight stay outside of London (and other similar destinations)

	Cost per night (ex VAT)	Cost per night (Inc VAT)
Room Only	£100	£120
Bed and Breakfast	£110	£132

Overnight stay in London (and other similar high cost destinations)

	Cost per night (ex VAT)	Cost per night (Inc VAT)
Room Only	£175	£210
Bed and Breakfast	£185	£222

5.2 Private Accommodation

In circumstances where it is economical for Reach South, a line manager may authorise in advance, where an employee is more than 40 miles from home, for staff to stay in private accommodation, with family or friends. An allowance of £20, including breakfast may be claimed for this.

6.0 Meals

6.1 Meals Whilst Away from Home

When necessarily away from base overnight, Reach South will reimburse the actual cost of relevant meals on presentation of receipts, up to the limits (including VAT and service) below. These limits take account of the fact that staff would normally incur a domestic cost for meals in any case:

Alcohol will not be authorised for reimbursement

Meal	Limit (incl. VAT & Service)
Breakfast	£10 (£15 London)
Lunch	£10 (£15 London)
Dinner	£25 (£35 London)

If certain meals have been provided for you, (i.e. breakfast included in the accommodation charge or location catering provided for lunch) only the other meals may be claimed.

6.2 Group Meals

If one member of a team pays a bill on behalf of other members of staff, details of the reason, location, names and number of staff must be shown on the expenses 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.

Alcohol will not be authorised for reimbursement

6.3 Business Entertaining

Staff will be reimbursed reasonable entertaining costs for themselves (e.g. client, sponsor or partner on a collaborative project) where there is a valid business purpose.

Guideline Levels

Lunch	£30.00	Per person including drinks and gratuities
Dinner	£45.00	Per person including drinks and gratuities

7.0 Business Phone Calls & Wifi

When an employee uses their own home or mobile phone on Reach South business, the cost of itemised business calls will be met on production of an itemised bill. Reach South will not pay for any line rental charges, irrespective of whether these include a certain amount of free call time. HM Revenue & Customs will only allow Reach South to reimburse the business call costs.

Reach South will not meet the cost of phone cards for pay as you go mobiles. Reach South will meet the cost of business calls from a call box or hotel room, provided details of the call, including the length and to whom, are included on the expense claim.

Reach South will meet the reasonable cost of using on-board or hotel Wifi if this is a work requirement whilst travelling or undertaking an overnight stay. Whilst travelling the Trust will meet the costs for wifi on long distance journeys if they do not have a Trust issued mobile phone to connect with.

8.0 Working Base

All employees will have a designated work base. This will be their normal place of work. If they are required to travel as a normal part of their work their designated work base may be their home or Reach South premises close to their home. Their designated work place will be confirmed to them in writing.

When traveling on business for Reach South by car, directly from or to your home, you must deduct the home to work base mileage from your mileage claim. This is a requirement of HMRC.

When traveling on business for Reach South by public transport, directly from or to your home, you must deduct the home to work public transport rate published by HMRC, from the cost of your travel claim. The public transport rate published by HMRC is currently 25p per mile.

Home to work base mileage, in the event of a dispute, will be based on Google Maps.

Example 1

Employee lives 25 miles from their normal place of work. They travel directly from home to a Reach South sponsored academy to provide curriculum support. They return the same evening directly to home. The sponsored academy is 55 miles from their home and 40 miles from their normal work place.

In their expenses claim they claim 2x55 miles for the round trip to the sponsored academy, minus 2x25 miles for their normal home to work mileage. They claim therefore $(2 \times 55) - (2 \times 25) = 60$ miles.

Had the employee simply travelled from their work base to the sponsored academy they would have claimed $2 \times 40 = 80$ miles? As they are driving rather than using public transport they must also check that their actual mileage minus home to work mileage is less miles than travelling directly from their place of work, as they must only claim the lower mileage.

For their first 10,000 business miles claimed during the current tax year, they can claim those miles at 45p per mile. After 10,000 miles have been claimed in the current tax year, the miles are claimed at 25p per mile.

Example 2

Employee lives 25 miles from their normal place of work. They travel to their work base before travelling on to a Reach South sponsored academy to provide curriculum support. They return the same evening directly to home. The sponsored academy is 55 miles from their home and 40 miles from their work base.

In their expenses claim for the outward journey they simply claim the work base to sponsored academy mileage = 40 miles. On the return journey they travelled directly to their home. For the return leg they need to claim the sponsored academy to home mileage minus the home to work base mileage $55 - 25 = 30$ miles. Their total mileage claim will therefore be $40 + 30 = 70$ miles

Example 3

Employee lives 25 miles from their normal place of work. They travel directly from home to a Reach South sponsored academy to provide curriculum support, by public transport. They return the same evening directly to home. The return public transport fare was £22.

In their expenses claim they can claim the £22 public transport fare. However, because they have travelled directly from home, they must first deduct the value of the home to work travel. In this case the home to work cost is calculated on the basis of the current HMRC public transport rate of 25p per mile. The value of the home to work journey is $25 \text{p} \times 50 \text{ miles (return trip)} = £12.50$.

Their expenses claim will therefore be: Actual Fare – Value of Home to Work Journey = $£22.00 - £12.50 = £9.50$

9.0 Contractors

Entitlement to claim expenses, for contractors and subcontractors, will normally be set out in the contractual relationship. Where an entitlement exists but no specific levels have been set out in a formal contract, then the rates and principles set out in this policy for employees will also apply to contractors.

When invoicing for reimbursement of expenses, contractors must also include copies of receipts and timesheets to support the invoice.

10.0 Governors and Trustees

Members of the local governing body 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.

Members of the local governing body or board of trustees may claim allowances by completing a claim form (see appendix 1) and submitting it to invoices@reachsouth.org.

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

Members of the local governing body or board of trustees may claim for:

- Childcare
- Care for elderly or dependent relatives
- Extra costs incurred because they have a special need or English as a second language
- Travel and 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 with the Chair of the Local Governing Body or Chair of the Board of Trustees **before** they are incurred.

The Chair of Local Governing Body or Chair of the Board of Trustees (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 or trustee uses their own vehicle must not exceed the HM Revenue and Customs (HMRC) approved mileage rates.

11.0 Eye Examinations

Entitlement to claim back the following costs for eye examinations to the maximum of

£25 Eye examination fee

£49 for VDU glasses/contact lenses

Appendix 1: Governor/Trustee Claim Form

Reach South Academy Trust Governor/Trustee Claim Form

Name: _____

Address: _____

Claim period: _____

I claim the total sum of £_____ for governor expenses as detailed below. I have attached all relevant receipts to support my claim.

Signed: _____

Date: _____

Authorised: _____

Date: _____

EXPENSE TYPE	£
Childcare	
Care arrangements for dependent relatives	
Support for a special need or English as a second language	
Travel or subsistence	
Telephone charges, photocopying, postage or stationery	
Other (please specify)	
Total expenses claimed	

This form should be submitted to invoices@reachsouth.org along with any relevant receipts.

The form should be submitted within one month of the expenses being incurred.

Policy History

Policy Date	Summary of change	Contact	Version/ Implementation Date	Review Date
October 2024	No substantive changes.	Finance	October 2024	Autumn 2025
February 2023	Added section 11.0 Eye Examinations	Finance	February 2023	Spring 2024
October 2022	1.0 General Principles and Guidelines ➤ 1.4 Removed pre-approval requirement with claim form and requirement for another party to approve who did not attend any event. ➤ 1.2 Added budget holder approval required in addition to Line Manager. ➤ 1.2 Removed 3rd working day	Finance	October 2022	Spring 2023
	5.0 Overnight Accommodation ➤ 5.1 Increased rates and discretionary additional costs	Finance	October 2022	Spring 2023
	6.0 Meals ➤ 6.1 Increased rates	Finance	October 2022	Spring 2023
January 2022	Updated template. Addition of "Regulatory Requirements Met" on cover page	Finance	February 2022	Spring 2023
February 2021	1.2 Removed email reminder	Finance	V2-February 2021	February 2022
	4.5 Hire car-Trust can claim extra charges from staff if fuel not topped up when returning vehicle.			
	8. Contractors note, now note 9.			

	10. Governors and Trustee expenses procedures and claim form added			
October 2025	Changes to wording and clarification on when expense claims should be submitted and what can be used as a receipt	Finance	October 2025	Autumn 2026