



Travel and Expenses Policy

Policy Start Date:	1 June 2026
Policy Review Date:	31 May 2027

1. Purpose

- 1.1 It is the purpose of this policy to define the procedures that must be followed when making Mowbray Education Trust (MET) related travel arrangements and claiming for expenses that have been incurred in connection with MET business within the Trust.;

2. Scope

- 2.1 Setting out the MET policy relating to business travel and expenses and clearly state the types of expenditure that can and cannot be reimbursed.
- 2.2 Ensuring reasonable standards of service, comfort, convenience and safety for those who need to travel on MET business whilst achieving best value for money
- 2.3 Ensuring that MET complies with the requirements of the HMRC rules and requirements for tax dispensation.
- 2.4 Defining the process for claiming necessary expenses.
- 2.5 Provided that the procedures set out in this policy are followed, no additional tax or National Insurance Contribution liability will arise and staff need not report details of expenses reimbursed on their tax returns.

3. Responsibilities

3.1 This policy applies to:

- 3.1.1 Employees of MET, Trust Board Trustees, Trust Board Members, Volunteers and Local Governance members
- 3.1.2 Students of the organisation who are required to travel for learning and research purposes
- 3.1.3 Other representatives of MET (e.g. visitors) where the travel or expenses is directly related to academic (learning and/or research) purposes organised or authorised by Mowbray Education Trust

3.2 This policy does not apply to:

- 3.2.1 Individuals that are self-employed, or work as contractors or consultants for Mowbray Education Trust unless specified within the contract.
- 3.3 MET will pay for all reasonable expenses incurred by MET employees, students and representatives (as defined in 3.1 above) whilst they carry out their assigned duties.
- 3.4 The rules of this policy shall apply to all travel and expense claims. Where funding has been provided by an external funding body and their rules conflict with the MET's travel and expenses policy rules, then this will require authorising by the central finance team on a case by case basis prior to acceptance. All payments of expenses are subject to HMRC rules.

3.5 This is an overarching document for the Trust and all academies within are expected to implement this policy without exception.

3.6 MET assumes no obligation to reimburse expense claims that are not compliant with this policy.

4. Making Business Travel Arrangements

4.1 Each academy has different structures in place for organising and booking travel which should be used, e.g. some academies have administrators booking all travel, whilst others allow staff to book their own travel.

4.2 It is mandatory that travellers must notify MET of all overseas travel **prior** to their travel date.

4.3 Travellers must also comply with any local rules issued by their own academy regarding pre-trip approval. The departmental budget holder may reserve the right to refuse reimbursement of travel and subsistence claims if travellers have not sought and received the budget holder's permission to incur those expenses.

4.4 Where possible, individuals (as identified in section 3.1 above) should consider whether it is NECESSARY to travel, or whether alternatives can be utilised for meetings and therefore reduce travel and expenses claims, e.g. Microsoft Teams/Zoom meetings/Google meet, etc

5. Travel Insurance and Risk Management

5.1 The number of business trips undertaken by MET employees and students is increasing. Travelling overseas, in particular, can present increased risks to travellers' health, safety and security due to the unfamiliar environment – risks may include exposure to hostile political situations, disease, travel accidents, opportunistic crime, etc

5.2 MET has a duty of care to its travellers under the Health and Safety at Work Act and must ensure that it has appropriate processes in place to manage any reasonably foreseeable risks.

5.3 Travellers must be able to assess these risks prior to travel and make judgements about whether there may be a need to change their plans

6. Driving Cars, Vans, Motorbikes, Minibuses, etc

6.1 To drive on MET business for everyone who wishes to:

6.1.1 Drive MET owned or leased vehicles.

6.1.2 Hire vehicles for MET business both in the UK and overseas.

6.1.3 Use their own private vehicle(s) for MET business.

6.2 Each employee must submit a copy of their driving licence when requested, ensure they have the relevant classes of vehicle on their licence and inform the

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Chief Finance and Operations Officer (CFOO) should you receive any endorsements on your licence.

- 6.3 Drivers using their own private vehicle must ensure they have a business use extension on their own personal motor insurance policy, and any additional cost as a result of this is not covered by MET. The mileage allowance paid by MET includes all actual and incidental costs involved in running a vehicle, including an element for motor insurance.
- 6.4 It is the driver's responsibility to ensure they comply with DVLA regulations and only drive a category of vehicle that is included on their driving licence and are fully insured.
- 6.5 No claims for speeding or parking fines will be payable by MET to any individual regardless of the vehicle used. MET will not accept any liability for any traveller illegally using their own or other vehicle. MET will pursue disciplinary and legal action against said person. For further information, the traveller should see the DVLA website.

7. Approved Methods of Booking Travel

- 7.1 When booking travel, the traveller should use their common sense and remember that the objective is to get to their destination in the most expedient, but cost-effective way possible, whilst having regard for personal safety and the impact on the environment.
- 7.2 Before making any bookings, the traveller must check and make sure that the budget holder will approve the trip and the trip arrangements comply with this policy/guidance.
- 7.3 Combined business and personal travel is only acceptable where the traveller meets all of the costs relating to the "personal" element of the trip. For example; some staff whilst attending an overseas conference may wish to extend the trip to include a holiday.
- 7.4 Business trips must not be planned solely for the purpose of facilitating personal travel. Private travel insurance must be taken out to cover the personal element of the journey.
- 7.5 Individuals cannot claim for commuting from their home to their normal place of work.

8. Travel Rules – Air, Rail and Sea

8.1 Flights (UK Internal):

- 8.1.1 Internal flights are classed as those within the United Kingdom.
- 8.1.2 They are only permitted if they are cheaper than the railways or driving equivalent.
- 8.1.3 Anyone making claims must have a full VAT receipt

8.2 Flights (Overseas):

8.2.1 Economy flights should be used at all times with the following exceptions.

8.2.2 Premium Economy may be permitted, but only if:

8.2.2.1 Prior authorisation has been signed off by both the CEO and CFOO,

8.2.2.2 Flights are over 10 hours (one way).

8.2.3 Business Class may be permitted but only if:

8.2.3.1 Prior authorisation has been signed off by the Trust Board,

8.2.3.2 Flights are over 10 hours (one way),

8.2.3.3 The person(s) flying Business Class covers the difference in cost between the price of the Business Class ticket and that of a Premium Economy Ticket. If a Premium Economy ticket is not available on the flight, then the difference in cost between the price of the Business Class ticket and that of an Economy Ticket.

8.2.4 First Class flights are not allowed under any circumstances.

8.2.5 Anyone making claims must have a full VAT receipt.

8.3 Flight upgrades at MET's expense are not permitted and claims will not be reimbursed.

Should travellers upgrade then any and all additional costs will be at the traveller's expense.

8.4 Baggage charges. The correct number should be added during the flight booking process. If you are required to transport MET equipment, then checks should be made regarding shipping in advance wherever practical and time permitting if this a more cost effective method of transport. Exceptions to the above may be considered in exceptional circumstances and a business case should be submitted to the CFOO and CEO for approval.

8.5 Excess baggage charges at check-in will be at the traveller's expense and will not be reimbursed under any circumstances. The traveller should weigh their luggage prior to check-in to ensure that they are within the airline's weight allowance.

8.6 Seat reservations should be made at the time of booking. Any excess fees will not be reimbursed.

8.7 Rail Travel (UK):

8.7.1 Standard class must be used, at all times. Travellers should endeavour to book as far in advance as possible to get the cheapest rate. Note tickets are released 12 weeks prior to departure.

8.7.2 First Class may be permitted, but only if:

8.7.2.1 It is cheaper or the same price as a standard class ticket.

8.7.2.2 Prior authorisation has been signed off by both the CEO and CFOO.

8.7.2.3 The person(s) travelling first class covers the difference in cost between the price of the First Class ticket and that of a Standard Ticket.

8.8 Rail Travel (Overseas):

8.8.1 If rail travel has to be organised whilst overseas, then the traveller should pay for this locally using a MET charge card (if held), or via an invoice.

8.8.2 If the traveller does not hold a MET charge card then they are expected to submit a claim for actual expense incurred including receipts.

8.8.3 Standard (second) class is the maximum payable. While the Trust does not expect staff to travel third class, it will not cover any claims for first class unless it can be unequivocally proven that the first class ticket would have been the same price or cheaper than the second class ticket for the same journey.

8.9 Travel cards e.g. Oyster cards, rail cards, may be purchased where it is more economical than purchasing individual tickets. Please submit a claim for actual expense incurred with full VAT receipts and proof that the rail/travel card is cheaper.

8.10 Claims for use of a personal travel card on MET business will only be reimbursed where the cost of the business journey can be split out and evidenced by a receipt.

8.11 Claims for annual rail card purchases will only be reimbursed where the annual savings made on business journeys outweigh the cost of the rail card. A claim should be submitted for the cost of the railcard and a record of savings must be kept for audit purposes.

8.12 Where a train operator offers Wi-Fi this will be reimbursed where it is used for MET business purposes, provided proof of use for said purpose and cost, with a receipt where possible, can be proven.

8.13 It may be proven that ferry travel is a more cost effective and better option than flying. If this is the case, then travel must be booked in advance. Claims must be submitted using the claims form and have all relevant VAT receipts with them.

8.14 Standard class travel will be reimbursed with a valid claim. A traveller may upgrade to business class provided that they cover the difference in price between the business class and standard class ticket unless it can be proven that there is no difference in price.

8.15 It should be noted that random checks will be carried out on travel expense claims and if a traveller is found to have not obtained the best value for money

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for their journey, not have the correct authorisation, not have submitted the correct forms and receipts then it may lead to the traveller's claim being rejected and in extreme cases disciplinary action

9. Travel Rules – Road Travel

- 9.1 For business journeys the traveller must ensure that they have insurance that covers business travel on their car. The Trust does not cover the increased insurance premium for the traveller as a separate claim, as this is covered within the mileage rate paid stated in section 9.4.
- 9.2 All mileage claims must be submitted to the Head teacher/relevant line manager for approval. A fuel VAT receipt must accompany all claims.
- 9.3 Business mileage is claimable at £0.45 per mile for a car for the first 10,000 miles and £0.25 per mile for every mile thereafter and £0.24 per mile for a motorcycle. Car users can claim an additional £0.05 per mile per passenger up to a maximum of 4 passengers.
- The same applies for petrol, diesel, electric or hybrid vehicles. Any passengers being claimed for must be employees of the Trust and have been authorised to travel.
- Wherever possible travellers should car share as this will reduce the cost to the Trust.
- 9.4 Should a hire car be required where it has been proven that it will be more cost effective than using the traveller's own vehicle then they must use a reputable supplier. The standard class of hire vehicle is a 1.6 litre mid-size vehicle or smaller. Larger vehicles or MPVs should only be hired to accommodate four or more people plus equipment, etc. and provided that it has been authorised in advance by both the CEO and CFOO. The hire of sports, convertibles and luxury executive cars is strictly prohibited.
- 9.5 If a hire car is used then the traveller must refuel the vehicle to the original level or any refuelling fee that is incurred by MET will be passed directly on to the traveller.
- 9.6 Where practicable when hiring a vehicle when travelling overseas, book the vehicle prior to the business trip using a reputable supplier. If car hire has to be organised whilst overseas, then the traveller should pay for this locally using a MET charge card (if held). Car hire insurance excess should also be taken out.
- Otherwise a claim for actual expense must be submitted including all receipts.
- 9.7 Parking charges, tolls and Congestion Zone charges may be claimed and must be accompanied by a valid VAT receipt where possible or by proof of purchase if a receipt is not available.
- 9.8 Fines for parking, tolls and Congestion Zone charges etc. will not be reimbursed under any circumstance.

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9.9 When travelling, please use public transport wherever possible. Petty cash may be used to pay for taxis/Uber up to a value of £50 for a round trip or £25 each way where different firms are used, but a valid VAT receipt must be submitted on completion of travel or the petty cash used will have to be refunded by the traveller.

9.10 Taxis/Uber must not be used where the trip distance exceeds 20 miles unless it can be demonstrated that it is the best value option or exceptional circumstances apply, e.g. staff working usually late (after midnight) or travelling back late from a MET business trip.

These may be reimbursed at the discretion of the CFOO.

9.11 Claims for chauffeur driven cars will not be reimbursed under any circumstance.

9.12 For large groups of business travellers it may be a cost effective alternative to hire a coach. All receipts must be submitted with the claim.

10. Accommodation

10.1 All accommodation (hotels, motels, B&Bs, guesthouses, AirBNB etc) should be booked in advance and should represent the best value for money that can be met while meeting the basic requirements of a safe and comfortable stay.

10.2 The maximum overnight costs per traveller is:

10.2.1 Central London - £175.00 per night including breakfast.

10.2.2 Rest of UK - £150.00 per night including breakfast.

10.3 In exceptional circumstances more expensive accommodation may be permitted, provided it is approved in advance by both the CEO and CFOO.

10.4 If the traveller is staying room only, they may claim the cost of breakfast provided the room and meal do not exceed the limits set above.

10.5 It is expected that most hotels would provide Wi-Fi free of charge. However, should there be a charge for the use of Wi-Fi this will be reimbursed where it is used for MET business purposes. Please pay using a MET charge card (if held) or submit a claim for actual expense incurred which must include a valid receipt.

10.6 Overseas accommodation should be booked in advance of travel to ensure the most cost effective deal available.

10.7 Gyms, spas, minibars, cable TV, Sky TV, pay per view movies, pay per view sports and room upgrades will not be reimbursed.

10.8 If the traveller stays with family or friends instead of using hotels, B&Bs and guesthouses, then the traveller can claim for a gift and meals in recognition of the hospitality up to £50 per night provided it has been approved in advance and the claim (wherever possible) is accompanied by a valid VAT receipt.

11. Meals

11.1 The cost of a non-alcoholic drink and meal may be claimed if a business trip takes you away from your normal place of work (which also includes any MET school, or the Central Services Offices) for a period of more than 4.5 hours but does not involve an overnight stay. You should always seek your line managers permission, in advance, and follow the usual finance procedures. Please submit a claim for actual expenses incurred which should be within the maximum limits below as MET will only cover actual expenses incurred. If multiple meals are claimed for, an underspend on one cannot be added to another meal. All claims must be accompanied by a valid VAT receipt:

11.1.1 Breakfast - £10.00 per person.

11.1.2 Lunch - £15.00 per person.

11.1.3 Dinner - £25.00 per person.

11.2 If your claim exceeds the above limits MET will pay up to the maximum limit only.

11.3 Additional claims for meals/food will not be reimbursed if you are staying away overnight and your accommodation rate includes the cost of breakfast/dinner, etc.

11.4 MET will not cover the cost of any alcoholic beverages.

11.5 If approval is not requested and granted in advance by your line manager, it is likely that the expenses will not be reimbursed.

12. Other Expenses

12.1 Claims for travel insurance will not be reimbursed.

12.2 Claims for visas will be reimbursed where the visa or vaccination is required specifically for a business trip.

12.3 Whilst modest hospitality is an accepted courtesy of a business relationship, MET employees should avoid a situation whereby giving/accepting the hospitality may be deemed to have influenced a business decision or lead to allegations of a conflict of interest. All hospitality should be approved in advance.

12.4 Invitations to/from modest corporate entertainment events may be accepted if there is a clear benefit to MET, i.e. it will further important business development opportunities or business relationships. These must be approved in advance.

13. Events, Schemes, Cancellations, Compensation and Refunds

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- 13.1 Business Trips – This is an event or meeting where a business discussion is taking place. It is recommended that the maximum payable is £50 per head (including the cost of any drinks). In exceptional circumstances, the limit may be exceeded, subject to obtaining prior written approval from the budget holder/Head of School or Department.

13.1.1 The name of each guest must be declared on the claim form to satisfy HMRC rules.

- 13.2 Gifts to staff – It is not acceptable to purchase any gifts for birthdays, weddings, funerals, bereavement, retirement, illness etc. from school or Trust funds.

13.2.1 The Finance Policy provides clear guidelines on accepting gifts and hospitality.

- 13.3 Staff events – There are many types of staff events, e.g. Christmas parties, team building events, away days. The use of MET funds for work-related events, e.g. team building, away days is appropriate, but the amounts spent should not be excessive and should be held using MET facilities wherever possible. This should be approved as part of the usual finance procedures as per the Finance Policy. It is not appropriate to use MET funds to pay for staff parties, e.g. Christmas, end of term, long service, retirement etc.

13.3.1 All staff events must be approved in advance and all expenses must have valid VAT receipts.

- 13.4 Loyalty Schemes – Membership of any rail, air or hotel loyalty programme must not influence the traveller's selection of booking agent, airline, rail operator, hotel or room type. Any points accumulated by the traveller as a result of booking business travel should be used to offset the cost of future business journeys only. Please note MET will not reimburse the fees for frequent traveller membership schemes.

- 13.5 Where it is no longer possible to take a business trip the traveller is responsible for notifying the supplier. This should be done as soon as possible to avoid cancellation charges. MET will not reimburse cancellation charges unless in exceptional circumstances.

- 13.6 Refunds – Unused tickets must never be destroyed as refunds are usually possible (subject to the type of ticket purchased and any ticket rules/restrictions). The money for a refund should be paid back to the traveller if they have paid for it, or to MET if a claim has already been made or a MET charge card was used.

- 13.7 Compensation – Train operators and airlines usually compensate passengers for significant delays. The compensation amount will depend upon the length of the delay. Information about the amounts payable can be found on the operator's website.

13.7.1 Where the trip has been arranged directly and paid for by a MET charge card, the traveller will need to apply for the compensation and the refund must be credited to the card used.

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13.7.2 Where the trip has been paid for by the traveller regardless of if a claim has been submitted or not, then the traveller should consider if the compensation should go back to the Trust as the trip was made for MET business.

13.8 Employees of MET should book all travel and accommodation through reputable suppliers, subject to any permitted exceptions. Staff who travel a significant amount should request a MET charge card. Staff should claim expenses only as a last resort.

13.9 MET will only reimburse the actual cost of expenses incurred wholly, exclusively and necessarily in the performance of the duties of employment.

14. Expense Forms, Deadlines and Authorisation

14.1 If a person needs to claim expenses then they should complete a separate form for each academy that the expense was associated to. If the expense is for multiple sites then one claim can be made directly to the Central Finance team who will apportion the claim appropriately.

14.2 Please complete your expense claim form clearly and correctly. Incomplete or unclear expense claim forms will be returned for re-submission.

14.3 All claims must be signed by the claimant. Unsigned forms or forms signed by someone other than the claimant will be returned for re-submission.

14.4 The form with receipts firmly attached (or attached in a separate sealed envelope if there are multiple receipts) should be submitted for approval by your line manager who certifies the expense forms.

14.5 Head Teachers' claim forms will be approved by the Director of Education or CEO in line with the budget for the site in question.

14.6 Staff must submit expense claims within 6 weeks of the expense being incurred. Any claims submitted after this deadline may not be reimbursed and have to be additionally authorised by both the CEO and CFOO.

14.7 Expense forms cannot be self-authorised. Expense claims should be authorised by a more senior person. All claims for the CEO should be authorised by the Chair of the Trust Board.

The authorisation confirms:

14.7.1 Any journey taken was authorised,

14.7.2 Expenses were properly and necessarily incurred on MET business.

14.8 When an employee incurs costs in a foreign currency, not GBP, then they should record the currency amount and the sterling amount. The employee should use the actual exchange rate obtained (supported by bank/credit card statement or Bureau de Change receipt) to convert the currency to GBP.

14.9 All items included on an expense claim form must be supported by a valid VAT receipt.

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A valid VAT receipt should, wherever possible, include:

14.9.1 Vendor address and/or name,

14.9.2 Breakdown of items (+ VAT breakdown if applicable),

14.9.3 Date of transaction,

14.9.4 VAT registration number (if applicable),

14.9.5 Total amount due.

14.10 Please note, credit and debit card transaction receipts (i.e. from handheld PDQ or “chip & pin” machines) are not considered valid receipts. Photocopied receipts or photographic evidence of purchases are not acceptable. Printouts of online bookings with full details and costs of items purchased can be submitted.

14.11 In circumstances where a printed receipt is not available, handwritten receipts produced by the vendor are permitted, but should be on headed paper or stamped clearly stating the supplier details, date of transaction and a detailed list of purchased items.

14.12 Expenses are normally paid monthly via payroll once the authorised claim has been received. The Trust will maintain a confidential reporting policy, approved by the Trust Board, which will provide a basis on which employees can raise any concerns that they may have, and receive feedback on action taken and gives protection from reprisals or victimisation for ‘confidential reporting’ in good faith.

15. Travel Time – Temporary Workplace(s)

15.1 When working at other locations (not usual designated workplace) staff are expected to leave for work at their usual time and arrive at their destination thereafter, e.g. if it takes 20 minutes to travel to your workplace and you leave at 8.10 am for an 8.30 am start, you would leave at 8.10am and arrive at your destination at the time taken to travel.

15.2 Senior staff are expected to arrive at work at their usual time regardless of travel time

16. Trust Board Members, Trustees and Local Board Members’ Expenses

16.1 Members, Trustees and Local School Board members can claim allowances within this policy to cover expenditure necessary to enable them to perform their duties as directed by the Chair of the Trust of which they are a member.

16.2 All other requirements for submitting claims should be followed in line with this policy, for claims to be approved and paid.

16.3 Please note that this policy does not include an attendance allowance or payment to cover loss of earnings. Please refer to the Trustee Allowance and Expenses policy for further information.

17. Mileage

- 17.1 Mileage claimed should be the shorter distance between your usual commute and the school/location you are travelling to for MET business purposes if you are travelling directly to/from your home to the location.
- 17.2 You cannot claim travelling to/from your permanent workplace, as this is classed as your commute which is not claimable.
- 17.3 If you travel to another location for business purposes and you are already at your permanent workplace, the whole journey can be claimed.

18. Where do I work?

- 18.1 A person can only claim travel expenses which are necessary to have been undertaken in the course of their employment. A person cannot claim travel which is 'ordinary commuting'. This means travel from home to a usual place of work. A usual place of work is called a 'permanent' place of work. If this is unclear, Government guidelines state that a person works at multiple sites it is either:
 - 18.1.1 The place/site that a person spends the most time working at,
 - 18.1.2 The place that has been written into their contract as their place of work,
 - 18.1.3 Multiple places can be deemed as the permanent place of work, but have to be agreed in advance and noted in the person's contract.
- 18.2 Travel from home to a permanent workplace cannot be claimed, but travel from home to a temporary workplace can be claimed up to a maximum continuous period of 24 months, after which it is classed as your permanent place of work and cannot be claimed for as it is then deemed as your normal commute.
- 18.3 Travel to visit e.g. another school from a temporary or permanent workplace can be claimed.
- 18.4 Travel from home to other schools may be allowable, provided it is further than the distance to the office.
- 18.5 If the person making the claim is unclear then they are advised to visit the below site
<http://www.hmrc.gov.uk/manuals/eimanual/eim32202.htm>
which gives guidance on the above.
- 18.6 HMRC says that the 'place of which an employee works is a permanent workplace if he or she attends it regularly for the performance of the duties of the employment'.

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18.8 A workplace is a temporary workplace if an employee goes there only to perform a task of limited duration or for a temporary purpose. In essence, this means:

18.8.1 A workplace is a temporary workplace if an employee goes there only to perform a task of limited duration (less than 24 months) or for a temporary purpose.

(HMRC EIM32075),

18.8.2 If an employee has spent, or is likely to spend, 40% or more of his or her working time at that particular workplace over a period that lasts, or is likely to last, more than 24 months. Where that is the case the workplace is not a temporary workplace and so it is a permanent workplace. Travel between that place and home will be ordinary commuting and so is not deductible. (HMRC EIM 32080).

19. Amendments to the Document

This is a full re-write of the Travel and Expenses Policy and replaces the previous Expenses policy.

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This Travel and Expenses Policy has been approved by the Trust Board – See
Minutes of Meetings