



Education Trust

‘Inspiring the individuals of today, for a better society tomorrow,

“Aspire, Belong, Collaborate”

RET EXPENSES POLICY

Review Frequency	Annual
Reviewed	June 2026
Next Review	June 2027
Agreed by Trustees	17 th July 2026



Adoption of Policy

This document, has been adopted by the Trustees of Riviera Education Trust, as a policy framework for the management of Trust finances, and should be read in conjunction with the current Academy Financial Handbook as released by the Education Skills Funding Agency.

Contents

Scope	3
Policy Statement	3
Claim Forms.....	4
How to complete a claim form	4
Travel.....	5
Travel for business purposes	5
How to record mileage claims	6
Reimbursement rates	8
Subsistence, accomodation and other expenses.....	8
Overnight accommodation	9
Overnight accommodation with spouses or partners	10
Audit and Spot Checks.....	10
Equality Statement.....	11
Policy Feedback.....	11
Details of Amendments	12



Scope

These arrangements apply to all employees of Riviera Education Trust. A separate policy is in place for Trustee/Governor expenses.

The Trust reserves the right to review, revise, amend, withdraw or replace the contents of this policy, and introduce a new policy from time to time reflecting the arrangements for payments of car user allowances on, providing reasonable notice of any such changes.

Policy Statement

Personal expense claims are for the reimbursement of day-to-day personal expenses incurred whilst working in behalf of the Trust.

These include:

- Mileage costs (whilst attending meetings, etc) – paid according to amounts detailed in the policy.
- Parking (whilst attending meetings)
- Bridge tolls
- Public transport – including taxi fares (subject to prior approval from CEO/Head of School)
- Subsistence (providing you are attending a meeting or function outside of the Bay)
- Telephone calls (for business use) – Itemised bills to be included for each claim
- Meals/subsistence where applicable e.g. overnight stays including out of pocket expenses

Exception

- Overnight accommodation – This should be approved and booked in advance through the usual Trust ordering processes and it is not envisaged that this would be the subject of a reimbursement claim to an employee. In the event of an emergency e.g. an employee travels to a conference and is unable to return on the booked journey and has to stay overnight, it is preferable that emergency accommodation is booked via a Trust charge card, if this is not possible, the cost should be within the limits on page 10 – ‘Overnight Accommodation’.

Personal expenses claims cannot be used for the following:

- Office stationery
- Refreshments for meetings
- Kitchen or office equipment
- Other colleagues
- Parking fines or Penalty Charge Notices
- IT equipment or consumables



The Trust will administer this policy in accordance with HMRC Employment Income Manual guidance and the current Academy Trust Handbook. All claims must represent legitimate business expenditure and may be subject to internal and external audit.

CLAIM FORMS

All claims should be made using the relevant claim forms available from the relevant Trust Finance Officer.

Please complete the form electronically or please download a printable version (pdf). You will need to print this as a double-sided document.

How to complete a claim form

In order for claims to be processed the following criteria must be met:

- Only the original claim form and original receipts will be accepted. Scanned versions are acceptable.
Completed forms must be signed by the employee who incurred the expense and signed by the CEO/the relevant Head of School/relevant budget holder, or Trustee who is duly authorised to approve the claim. Email and electronic authorisation are acceptable. Where claims relate to the Chief Executive Officer, approval must be obtained from the Chair of Trustees (or nominated Trustee).
- Claims can only be made in respect of an individual employee's costs, i.e. not to include costs incurred by other work colleagues.
- Claims cannot be made on behalf of another employee. If more than one employee attends a meeting outside of Torbay and claims subsistence allowance for a meal, each employee must submit their own claim with their own individual original receipt for the meal. (joint receipts will only be accepted whereby it has not been possible to obtain an individual receipt)
- Claims where liquid correction fluid has been used will be returned unprocessed. If an error has been made in completing the form, it will either need to be resubmitted or any corrections initialled by the CEO/Head of School and employee.
- Receipts or proof of travel or expenditure must be submitted with each claim. This includes receipts for parking, and VAT receipts for fuel, meals and overnight accommodation.
- All receipts must be stapled to the BACK of the claim form (not the front). This ensures staff within RET finance can see clearly the name of the person submitting the claim and it can easily be retrieved in the event of any query.
- Home to Normal Place of Work mileage (i.e. ordinary commuting) must be included on the claim form as well as the employee's home postcode.
- All amounts should be totalled.
- Completed forms must be sent to the finance department



Claims for mileage must be made within 3 months of completing the journey – claims made after this time may be considered but must be authorised by the CEO or employee's Head of School. Deliberate submission of false, misleading, or exaggerated claims may result in non-payment, recovery of funds, and disciplinary action in accordance with the Trust's disciplinary procedures.

TRAVEL

Employees themselves are responsible for any costs incurred in journeys between their **Home** and their **Normal Place of Work**, defined as "ordinary commuting". **Journeys between an employee's home and normal place of work cannot be claimed as business mileage.**

Employees are required to have the ability to travel efficiently around the Torbay/South West in order to carry out their duties.

Travelling efficiently is ensuring that the journey is carried out in the most effective way possible i.e. in a timely manner, in the most cost effective and appropriate way. This includes public transport.

Employees should agree in advance with their CEO/Head of School whether travel by car, train or other public transport is appropriate before any journey is undertaken and should be reviewed regularly to ensure that it is still effective.

Employees are required to research the most economical method of purchasing train tickets. The costs cannot be reimbursed via a Personal Expense Claim. All travel by train should be by Economy Class unless a more economic means is available. The finance office will book train tickets.

Receipts for any expenses associated with public transport e.g. train tickets which could not be pre-purchased, should be attached to the claim form.

Receipts or confirmation of travel will be required for all journeys in order for claims to be reimbursed.

Staff on Trust contracts are not able to make claims for travel between the schools that is undertaken as part of their role, unless agreed by the CEO.

Travel for business purposes

Employees who have to use their own vehicle for business purposes must ensure that it meets the following criteria:

- That the vehicle has a current Road Fund Licence and is in a road worthy condition complying with Road Traffic Acts.
- That they have a valid driving licence and MOT certificate



- That they have confirmed with their insurance company that they are fully insured for business use (although the Trust does have in place a policy covering Occasional Business Use).

All information relating to the vehicle used to complete the journey must be included on every claim form.

Business purposes are defined as journeys made from the **Normal Place of Work** or other designated place of work, with the authority of the appropriate Head of School for the purposes of carrying out work on behalf of the School.

How to record mileage claims

To ensure compliance with HMRC regulations all Employees must maintain an official record of their journeys and each claim must now display the following information:

- Reason for the journey
- Post code or location of where the journey started from.
- Location or post code details of the meeting
- Return to destination details or post code.
- Breakdown of Business & Home to Work (ordinary commuting) mileage

Claims submitted without these details will be rejected and returned to the authorising officer

Mileage will be paid for the shortest practicable route for any journey, except when travel by a longer route reduces travelling time.

It is the School's policy that claims cannot be made in respect of "ordinary commuting", which is defined as your usual **Home** to **Normal Place of Work** and **Normal Place of Work** to **Home** mileage, i.e. the total number of miles it usually takes you to get to and from work each day.

For example, if you live 6 miles away from the office, your ordinary commuting mileage would be 12 miles.

Where a journey is made from **home** to another location other than an employee's **Normal Place of Work**, a claim can only be submitted if the distance exceeds that of their "ordinary commuting" mileage.

For example, if your ordinary commute to Oldway is 4 miles from home and you travel from home to a meeting in Torquay, that is also 4 miles, and return home, you are unable to claim.

Other examples of typical mileage claims are as follows:-

Example 1:



If you are required to attend a business meeting all day at a venue other than your **Normal Place of Work**, you would only claim the difference between the two journeys if the journey to the other location is a greater distance than your ordinary commuting mileage:

Distance from Home to Normal Place of Work (Ordinary Commuting is 12 miles)	6 miles
Home to other business venue/work location (Return journey is 20 miles)	10 miles

Total amount able to claim: 8 miles
(Total journey travelled is 20 miles, less ordinary commuting miles of 12)

Example 2

If you are required to attend a meeting during the day, and you have to travel from your **Normal Place of Work**, to another location, and the return back to your **Normal Place of Work**, you can claim all mileage for business journeys made. Full details of the journey and the purpose of the meetings will need to be submitted on the claim form:

Normal Place of Work to other location (meeting 1)	10 miles
From Meeting 1 to another business venue (meeting 2)	8 miles
From Meeting 2 back to Normal Place of Work	6 miles
Total amount able to claim:	24 miles

As you started and finished your journey from your **Normal Place of Work** you can claim for all miles. You do not need to deduct any ordinary commuting mileage.

Example 3

If you are at your **Normal Place of Work**, and are then required to attend a business meeting and then go **home** (i.e. not back to your **Normal Place of Work**) you need to record the claim in the following way:

Normal Place of Work to business venue	10 miles
Business venue to Home	8 miles
Subtract Home to Normal Place of Work mileage (Ordinary commuting – one way)	6 miles
Total amount able to claim:	12 miles

This example can also be used if you are going from **Home** directly to a meeting (business venue) and then onto your **Normal Place of Work** before going home at the end of the day.

Example 4



When a business journey is made from home for a duty **outside the employee's normal working hours**, '**Home**' will be regarded as **Normal Place of Work** for the occasion and all mileage incurred in making the journey will be paid. Examples of these include:

- A call out for an emergency
- Attendance at an evening meeting after an employee has returned home after their normal hours worked for the day.
- A journey from home for duty on a day when an employee is not normally required to work (e.g. Saturday or Sunday) – provided that an ordinary working day is not taken off in lieu.

For employees who are required to travel for business purposes and work from home on a permanent basis, the **Normal Place of Work** would be regarded as the home address of the employee. For those who do occasional home working and travel to a meeting on the day they are working from home, they would need to deduct their total Ordinary commuting mileage from any claim made for business journeys completed that day.

Further details can be found in 'How to complete an Expense Claim form.'

Reimbursement rates

The Trust mileage rates are currently set out as follows and apply to both Essential and Casual car users, effective from 6 April 2026

Vehicle	Rate per mile
Car	55p
Motorbike	24p
Bicycle	20p

An additional 5p per passenger per business mile will be paid if you carry a fellow employee on a work journey.

The above mileage rates are set at the Trust discretion. These rates are reviewed in line with (but not restricted to) HMRC guidance in regard to the maximum amount of mileage which may be paid tax-free per tax year.

SUBSISTENCE, ACCOMODATION AND OTHER EXPENSES

The following guidelines apply to the reclaiming of expenditure for accommodation, subsistence and other expenses incurred by employees in carrying out their normal duties.



All claims for accommodation, expenses and subsistence must be supported by valid receipts. **Any claims submitted without a valid receipt will be returned to the authorising officer.**

Receipted claims for subsistence will be paid up to the maximum amounts agreed by the Trust, but **only** to the value as detailed on the receipt.

Employees will be eligible to claim for subsistence in respect of meals only where they incur expenditure while carrying out the normal duties of their job or attending a training course/conference **outside of Torbay only**. Any claim will be subject to the employee having to be absent from their normal place of work for the qualifying time period(s) set out below, while carrying out their official duties and to the prevailing maximum rates in operation within the Trust at the time when the expenditure is incurred.

Lunch allowances can normally only be claimed where an employee is absent from their normal place of work **and is working/attending meetings outside the boundary of Torbay**. CEO/Heads of School can authorise other claims in exceptional circumstances only, for example, where the employee has to attend a course/meeting within Torbay where meals are not provided and where there is no facility for the employee to store/make their own meals, i.e. there is no other alternative but to purchase food. The claim form must clearly state why the claim is necessary together with a valid receipt for meals purchased. Such claims may be taxable.

The guidance states: These rates are the maximum tax and NICs free amounts that can be paid by employers who choose to use the system. An employer can pay less than these rates if it wants to do so

Criteria	Maximum amounts
Minimum journey time – 5 hours	£ 5
Minimum journey time – 10 hours (plus a top up of up to £10 of actual cost if after 8pm)	£10
15 hours and ongoing at 8pm	£25

The maximum rates of payment for meals will be reviewed annually on 1 April and will be determined in accordance with HMRC guidance. All claims for meals must be supported by an Itemised VAT receipt and not just a credit/debit card receipt. **Claims for alcoholic drinks are not permitted.**

Where an employee is staying at a hotel overnight in connection with their work, the cost of taking an evening meal will be reimbursed up to the maximum amount prevailing at the time.

In exceptional circumstances, authorising officers can authorise expenditure in excess of these rates e.g. where there is no reasonable alternative other than to take a meal where the cost exceeds the allowances provided.

Only the actual cost of the meal as indicated on the receipt will be reimbursed. Employees can only claim for their own individual costs incurred, as per the above criteria.

If more than one employee is dining then each person wishing to be reimbursed must submit their own claim, with individual itemised receipts. Scanned documents will now be accepted in light of remote working arrangements.

OVERNIGHT ACCOMODATION

Its is not envisaged that employees would require overnight accommodation that has not been pre-booked by the Trust, other than in emergency situations.

Where employees require overnight accommodation, the room rate should not exceed the limits detailed below. If accommodation cannot be sourced within these limits, evidence of prior written (email/text acceptable) approval attached to the claim form must be from the CEO/ Head of School and fully justified on any accompanying claim forms as to the rational for the excess costs. It is expected that staff will seek rooms from recognised low cost hotels such as Travelodge, Travel Inn in order to minimise any unnecessary expenditure. All overnight accommodation must be agreed in advance with the CEO/ Head of School.

Agreed Trust rates – exceptions (eg no accommodation available locally at this cost for a conference) **MUST** be clearly documented and agreed by CEO

	Maximum Room Only rate
Outside London	£150.00
London	£200.00

If the rate for the room includes dinner, bed and breakfast and this is detailed on the receipt then the maximum amount claimable would be:

	Subsistence	Maximum Room Only rate	Total amount claimable
Outside London	£25	£150.00	£175.00
London	£25	£200.00	£225.00

An out of pocket allowance of £5 may be claimed by employees on an overnight stay. This allowance, which is subject to annual review on 1 April, is to cover costs of personal telephone calls and other incidental expenses incurred. Receipts should be supplied if available. In line with HMRC guidelines, these are the only items that can be claimed without full receipts.

Overnight accommodation with spouses or partners

Employees of the Trust who have been properly authorised to attend conferences and who are accompanied by their partners must be aware of the following:



The Trust will make no contribution to the cost of meals or other expenses incurred by the partner. These must be paid by the employee.

If hotel accommodation is used, the employee will contribute:

- Either 25% of the cost of a double room or
- the difference between the cost of a double and single room, where a single room was an available alternative.

The employee pays whichever is the least between the two calculations.

Other Sundry Business Related 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. Relevant receipts must support the claims and any tools, equipment or materials remain the property of the Trust. In line with HMRC guidance, these expenses would be deemed as exempt from being a work related benefit as long as there is not significant private use, as it is anticipated that the majority of use relates to business activities.

Furthermore, the Trust will accept claims for additional itemised telephone and/or internet costs necessarily incurred whereby the employee is obliged to work from home. Evidence and/or receipts must be made available and the claim made and submitted via the expenses form as previously described in this policy.

However, the Trust will not pay a blanket fixed sum (benefit) to all relevant employees required to work from home, for possible other additional costs incurred such as energy costs or the supply of broadband. These should be recovered via the individual claiming tax relief on extra costs due to necessary working from home.

Accommodation and Travel Upgrades

Employees have the option to upgrade their hotel room (eg from standard) or travel class (eg from economy to first class), subject to the following:

- The Trust will only cover the cost equivalent to the cheapest available option
- Any additional cost will be covered by the employee
- The employee must have pre-written approval from the CEO, detailing the cost of the upgraded room/fare and the cost of the equivalent standard room/fare.

In these instances, the CEO will agree with the employee whether the employee pays for the expense themselves and reclaims the difference, or the Trust will make the booking and employee will reimburse the Trust for the difference.



By adhering to these guidelines, employees can enjoy a higher level of comfort during their travel while ensuring that the Trust's budget is maintained.

Eye Tests

Employees of the Trust who are regular and prolonged users of Display Screen Equipment (DSE) for a significant part of their normal work role are entitled to request a free eye test through the Trust. Employees are entitled to eye tests at intervals of 2 years. This frequency may need to be increased where visual difficulties are experienced which may reasonably be considered to be caused or exacerbated by their DSE work or an optician considers more frequent eye tests to be necessary.

Employees should speak to the CEO/CFO in order to confirm that are entitled to an eye test as part of their role within the Trust. If the Employee is entitled, they can obtain a Specsavers voucher from the finance team. The voucher entitles the Employee to an eye test, plus one pair of glasses from the £49 range, or £49 towards a more expensive pair where the glasses are solely for DSE use.

AUDITS AND SPOT CHECKS

All submitted claim forms are subject to regular independent audit by both Internal and External auditors.

EQUALITY STATEMENT

These guidelines apply equally to all Trust employees regardless of their age, disability, sex, race, religion or belief, sexual orientation, gender reassignment, pregnancy and maternity, marriage and civil partnership. Care will be taken to ensure that no traditionally excluded groups are adversely impacted in implementing this policy. Monitoring will take place to ensure compliance and fairness.

Policy Feedback

If you have any comments regarding this policy, please address them to finance@rivieraet.co.uk Tel: 01803 557190



DETAILS OF AMENDMENTS

April 2011

- This policy was as brought across from the Local Authority as approved by their single status group 1st April 2011.

July 2018

- 'Subsistence, Accommodation and other expenses' section updated in accordance with HMRC - EIM30240
- Not subject to consultation as appropriate reimbursement rates have not been reduced.

September 2018

- Updated to include Shiphay Learning Academy

November 2019

- Updated to CEO and Head of School.

May 2020

- May 2020 - updated to clarify expenses claimable for employees required to work at home and HMRC relevant rates for mileage and subsistence checked - no change

April 2021

- Removed requirement for original documents/receipts to be attached to claim forms in view of remote working arrangements.
- Added clarification that this policy is not intended to cover reimbursement to employees for overnight accommodation which should be booked in advance through the Trust and within the values set out on Page 10 in overnight accommodation.

January 2022

- Added section regarding eye tests for DSE users
- Increase mileage rates in line with HMRC rates



March 2023

- Included an additional 5p per mile for carrying an employee as passenger, in line with HMRC regulations.
- Included a line to exclude travel claims between the schools for staff on Trust contracts

May 2024

- Additional section added to allow employees to upgrade accommodation or travel, at their own expense.

May 2025

- No changes

Sept 2025

- Update accommodation rates

May 2026

- Updated statement confirming policy is in line with HMRC and ATH guidance
- Additional statement on fraudulent claims
- Clarified guidance on who can approve CEO expenses claims

June 2026

- Updated mileage rates in line with new HMRC rates, effective 6 April 2026 (announced 21 May 2026)

