



TRAVEL AND SUBSISTENCE POLICY

September 2017

Travel and Subsistence Policy

INTRODUCTION

It is the policy of Radius Trust to reimburse employees and volunteers for all necessary travel, accommodation and other expenses incurred whilst engaged on authorised Trust business (with the exception of normal day to day travel to and from work to home). All expenses will be reviewed as to their reasonability.

Radius Trust will set levels of expenditure that are deemed appropriate and which may only be varied at the discretion of the Finance Director or the Executive Head.

The level of reimbursement allowed will be sufficient to provide a standard and quality that adequately meet the needs of employees and volunteers from the viewpoint of both comfort and acceptability. This is for the effective conduct of Radius Trust business.

All employees and volunteers must have agreement from their designated line manager before embarking on any journey or incurring any expense in relation to Trust business. If an expense is not clearly covered by this policy, then authorisation must be obtained from the Head/Principal or senior manager before it is incurred. In the case of claims by the Head/Principal or senior manager, these must be authorised by the Finance Director; claims made by Local Governing Body members must be authorised by the Head/Principal of the relevant provision; claims made by the Executive Team must be authorised by the Executive Head; claims for the Executive Head must be signed by the Chair of Trustees and claims for Trustees by the Executive Head.

Claim forms should be supported by relevant documents (for example, VAT receipts, travel tickets, credit or debit card slips) and have the relevant authorising signature. Claims which have not been approved in compliance with this policy will not be processed and will be returned.

This policy should be read in conjunction with the current Radius Trust Finance Regulations.

TRAVEL EXPENSES

Radius Trust will reimburse the reasonable cost of necessary travel in connection with Trust business. The most economic means of travel should be chosen wherever practicable/possible.

On your appointment, you will be given a designated base which will be known as your usual place of work when claiming travel expenses.

The following are not treated as travel in connection with Radius Trust business:

- Travel between your home and usual place of work
- Travel which is mainly for your own purposes (private travel)
- Travel which is not additional travel over and above your usual travel between your home and usual place of work.

Trains

You will only be reimbursed for the cost of standard class travel unless expressly authorised by a senior member of staff who has approval status. Train tickets should be retained and attached to your claim form.

Taxis

You should not take a taxi when there is public transport that would not greatly increase your journey time. However, taxi travel is permissible if the number of staff travelling together make it cost effective to do so. A receipt should be obtained for all journeys.

Car

Employees are not required to use their personal cars in the service of Radius Trust but if there is an agreement to do so claimants must sign to confirm valid insurance for business travel, an MOT certificate (if applicable) and a current driving licence is in place. You can claim a mileage allowance on proof of mileage in accordance with the current mileage rates authorised by HM Revenue & Customs. Details of the current mileage rates can be obtained from the Radius Trust Finance Department.

If additional costs are incurred in obtaining the relevant business insurance for using a personal car, this should be brought to the attention of the authorised person who will make a decision on whether the use of a personal car and the reimbursement to cover the additional expenditure is valid and reasonable.

Where the use of a vehicle is authorised, environmental impact and unnecessary mileage should be avoided by car sharing and planning of journeys.

Parking costs will be reimbursed if necessary when supported by a receipt or the display ticket. Please note, parking will not be reimbursed if free local parking is available within a reasonable walking distance of your venue (i.e. 10 minutes) and will not be reimbursed if costs are incurred outside your usual place of work.

Penalty fees

Radius Trust will not reimburse any penalty or parking fine whilst travelling on Trust business.

Air travel

If you are required to travel by air, arrangements will be made by the Radius Trust Finance Department. If this is not possible, you will be advised of the documentation required to reclaim expenses.

ACCOMMODATION AND OTHER OVERNIGHT EXPENSES

If you are required to stay away overnight in the course of your duties such as attendance at a conference, your accommodation will be organised by Radius Trust administrators and Finance staff. Where this has not been possible you should discuss your options with the relevant authorised person (Head/Principal, senior manager, Finance Director or Executive Head) and you will be advised of the action you will need to take to obtain reimbursement of expenses incurred.

Reasonable out of pocket expenses will be reimbursed provided they are supported by receipts. Permitted claims are as follows:

- Breakfast – up to a maximum of £5.00 per day
- Lunch – up to a maximum of £10.00 per day
- Non-alcoholic beverages – up to £3 per day
- Evening meal including non-alcoholic drinks – up to a maximum of £30.00 per day (note this is only claimable if attending a course/event that requires an overnight stay).

Please Note:

- Out of pocket expenses will not be reimbursed if the overnight stay includes the cost of meals.
- Any tips must be deducted from the claim.
- Claims for subsistence allowances, i.e. meals, are only permissible if prior consent is obtained and you are absent from your work place or home in excess of 12 hours.

Some members of the Executive Team may be awarded small subsistence budgets to allow for off-site working lunches. This is agreed at the discretion of the Executive Head.

All claims are to be submitted monthly on the relevant claim form (see Appendix A).

MAKING A CLAIM

Employees and volunteers should plan and follow the shortest route for their journey. A note of the reason should be made on the claim form if a route other than this has been taken.

Where doubt exists as to the precise mileage for a particular journey, and if there is no suitable explanation, the employee's line manager will make a decision as to a reasonable figure based on a map measurement (AA Route Planner) and the employee will be informed.

Appendix B shows the agreed mileage to be claimed when travelling between Radius Trust locations. If your claim is in excess of the mileage stated, you should submit your claim with an explanation.

Employees and volunteers should claim in arrears monthly unless this is likely to cause hardship for the individual. Claims should be actioned by completing a Radius Trust claim form, ensuring relevant documentation and VAT receipts (where possible) are attached evidencing the expenditure.

Claims should be checked and approved by their line manager and submitted to the authorised budget holder for final approval. This is then submitted to the Finance Department for collation who will then submit to the Payroll Department for payment.

Expenses will be reimbursed through salary payments to comply with HMRC guidelines.

ANNUAL TRAVEL EXPENSE ALLOWANCES

Employees whose usual place of work is changed due to Trust requirements, resulting in additional travel between home and work, will have an agreed allowance paid via their salary, monthly, for a period of 1 year. In exceptional circumstances the allowance may be paid up to a maximum of 2 years as per HMRC regulations. The amount paid will be based on the additional travel required to the new place of work and must be agreed and authorised prior to transfer. In the event of high, prolonged or frequent absence of the employee during the term of the allowance, Radius Trust reserves the right to review and reclaim the allowance paid. Amounts will be calculated by the Finance Department and paid gross as allowances are subject to tax and NI deductions.

TAXATION OF MILEAGE ALLOWANCES

In some circumstances certain travelling allowances are subject to tax. HMRC regards journeys between home and work as an employee's responsibility. It is Radius Trust's

policy not to reimburse for travel expenses between home and your usual place of work, or the equivalent mileage if not travelling to your usual place of work.

Home to work mileage will be deducted in all cases to ensure tax is not payable. When home is classed as an employee's usual place of work, a deduction of 10 miles (5 miles each way) will be made for each day that it is claimed for, unless alternative agreements are made at the time of appointment.

FREQUENT JOURNEYS / HIGH MILEAGE ROLES

Some roles require frequent, repeat journeys to Radius Trust locations to carry out their duties and as such it may be more appropriate to agree an annual essential car user allowance as the Trust does not provide company or pool cars. As these allowances are subject to tax and NI deductions, these amounts will be paid gross and agreed by the Executive Head. Staff who believe they are an essential car users should speak to their line manager who, if in agreement that the individual meets the criteria for an ECU, will take this request to the Executive Head for final authorisation.

Essential car user: anyone travelling more than 120 miles per month pre-agreed with the Executive Head will receive a monthly essential car user allowance (subject to tax and NI deductions) to recognise use of their own car for frequent business use. The Executive Head will agree an allowance value and will review this termly alongside regular monitoring of mileage activity. The Executive Head reserves the right to withdraw the allowance at any time with advance notification to the employee.

APPENDIX A: RADIUS TRUST MILEAGE/EXPENSES CLAIM FORM

PERSONAL DETAILS			
SURNAME:		FORENAME:	
PAYROLL NO:		VENUE:	
VEHICLE DETAILS			
VEHICLE MAKE:		VEHICLE MODEL:	
REGISTRATION NO:		ENGINE CAPACITY:	
CERTIFICATE OF CLAIMANT			
TOTAL MILEAGE CLAIMED:	0	FOR THE MONTH OF:	
MILEAGE RATE (per mile)	0.45	TOTAL MILEAGE COST:	£0.00
EXPENSES	£0.00	TOTAL CLAIM	£0.00
<p>I certify that, to the best of my knowledge, the information provided on this Expense Claim Form is true and accurate, wholly and exclusively in the performance of my business activities and I have attached all receipts for my expenses claims where applicable. I likewise confirm that I hold a valid and current driving licence and MOT certificate and am adequately insured for business travel where mileage has been claimed & this is my own vehicle. Furthermore, where I have claimed for items without receipts, I can confirm that I did incur this cost of equal or greater value and accept that these are approved HMRC scale rate items.</p>			
Signed: (employee)		Date:	
Signed: (manager)		Date:	

APPENDIX B: AGREED MILEAGE BETWEEN RADIUS TRUST LOCATIONS

	Grafham Grange	Brantridge	St Dominic's
Grafham Grange		25.4	8.9
Brantridge	25.4		30.5
St Dominic's	8.9	30.5	