

Co-operative Academies Trust General Expenses Policy

When claiming expenses, Board members are required to certify that:

- travelling expenses were actually incurred on the Co-operative Academies Trust business
- subsistence expenses were incurred necessarily and that the periods of absence and details of meals taken were specified in the claim.

The Cooperative Academies Trust business covers all activities and engagements necessarily carried out on behalf of the Cooperative Academies Trust and undertaken in accordance with the ambassadorial protocol. Activities covered include those where:

- A Board member, with the agreement of the Chair, accepts an invitation in their capacity as a member of the Co-operative Academies Trust Board to an external or internal event including attendance at CAT Board meetings
- A Board member pursues an engagement as part of a development plan agreed with the Chair.

Travelling expenses

Home to office expenses

Board members are entitled to receive payment of 'home to office' or 'home to venue' travel-related expenses.

Own vehicle

The Director of the Trust will make available to Board members details of the mileage reimbursement rate relating to the use of their own vehicle.

Public transport

- The cost of travel by rail, bus and/or coach will be met. Board members should take advantage of any reduced fares available.
- In addition, the cost of any seat reservation, storage of luggage and sleeping accommodation on any overnight journey will be met.
- Where there is a need for urgency, there is no appropriate public transport available or the Board member has a disability which would make the use of public transport impractical, the cost of any taxi fare and any reasonable gratuity will be met.
- Where there is a cost benefit in terms of travel and subsistence or the Chair decides that the saving in time is so substantial as to justify travel by air, the costs of a flight and any airport taxes will be met.

Hire car

Travel by a hired car will be approved where this is the most cost efficient mode of transport or represents the best balance of cost efficiency and business need. The choice of car hired should be appropriate to the business need. Arrangements for hire cars should be made through contact with the Director of the Trust.

Hotel expenses

Board members requiring overnight accommodation should contact the Director of the Trust who will make an appropriate reservation using the Co-operative Academies Trust's preferred partner.

Subsistence

The Director of the Trust will make available to Board members details of day and overnight subsistence rates. Meal and incidental costs, including costs incurred while staying at hotels, will be reimbursed to the limits set out in CAT's subsistence rate table. On an exceptional basis, reimbursement of subsistence expenses outside of these limits may be approved by the Chair.

The rates are as follows:

1. Day subsistence allowance (lunch) - £5

The maximum amount which may be claimed with the need for receipts in respect of each day on which you purchase a meal while away from both home and provided that you are more than 5 miles away from each and absent from each for a period for more than 5 hours spanning the normal lunchtime.

2. Day subsistence allowance (lunch and dinner) - £14

The maximum amount which may be claimed with the need for receipts in respect of each day on which you purchase meals whilst away from both home and the normal place of work and are more than 5 miles away from each and absent from each for a period for more than 10 hours spanning the normal meal times.

3. Personal Incidental Expenses

The maximum amount which may be claimed for personal incidental expenses such as newspapers, private calls, laundry, drinks etc is £5 per night (where the night is spent in the United Kingdom) or £10 per night (where the night is spent outside the United Kingdom). No receipts will be required to support such a claim, but staff should claim only the costs incurred up to the limit, rather than claiming a round sum allowance. The average may be calculated only over the duration of an unbroken business trip. Any nights not spent away from home on the business trip will break the period. The Academy will monitor claims for personal incidental expenses to ensure the HM Revenue & Customs limits are not exceeded.

Carer expenses

Board members can claim reimbursement of expenses incurred while on CAT business in relation to the provision of a carer for any relatives for whom they are responsible. The carer responsibility may be for a dependent child or an elderly or infirm relative resident at the home of the Board member. The expenses must be receipted and in line with the costs of providing such care in the locality.

The Inland Revenue deem payments made under these arrangements as a taxable benefit and will require tax to be paid.

