

# Travel, Subsistence & Expenses

Policy

December 2025

EXCELLENCE AND EQUITY WITH INTEGRITY

Date of Approval:	December 2025
Approved by:	Trust Board
Date of next Review:	December 2027



Consilium  
Academies

## Summary of Main Changes

- Inclusion of specific Salary Sacrifice EV mileage reimbursement guidance

## Rationale

Staff and other persons across the Trust may undertake travel and other duties which result in claims for travel expenses and subsistence. The nature of the travel and subsistence may vary considerably due to a diverse involvement in a range of local, national and international initiatives.

It is important that the governance of Consilium Academies Trust reflects the community it serves. As such, the board has agreed that reasonable expenses, incurred by Trustees or Local Academy Board members, may be claimed from the Trust, subject to appropriate receipts being provided in line with the terms of the policy.

In all cases the following travel and subsistence policy procedures should be followed.

## Guidelines

### (a) Travel

At all times the most cost effective and/or efficient means of transport should be used. Employees should consult with the Trust's central finance team if they are in any doubt regarding the most appropriate way to travel.

### Private Car Usage

Where an Employee, LAB member or Trustee, whether full or part time is authorised to use a private car, motorcycle, or bicycle on Trust business, the employee will receive an allowance as follows:

Type of Vehicle	First 10,000 miles (per tax year)	Above 10,000 miles (per tax year)
Cars & Vans	45p	25p
Motorcycles	24p	24p
Bicycles	20p	20p

### Electric cars leased through Salary Sacrifice

Please see Annex 1 for specific guidance

### Calculating Mileage

Commuting mileage – refers to one journey each way from home to work and work to home on normal/contractual working days and will not be reimbursed.

Journeys that start and finish at the Academy or normal place of work will be regarded as normal business mileage and will be reimbursed in full.

Journeys that begin at home, travel directly to a site address and then on to the normal place of work will be reimbursed on the basis of the actual mileage less normal commuting mileage one way.

Journeys that begin at the normal place of work, travel to a site and then on to Home, will be reimbursed on the basis of actual mileage less normal commuting mileage one way.

Journeys that start at Home, travel to a site address and then directly back to home will be reimbursed on the basis of actual

mileage less normal commuting mileage each way.

LAB members, Trustees and colleagues whose contracts of employment state that they are home-based are entitled to be reimbursed for all mileage incurred on Trust business.

### **Insurance**

Employees who use their own vehicle or a vehicle registered or insured in someone else's name, on Trust business, must ensure that the insurance covering that vehicle is adequate. The cover must be sufficient to permit the employee to drive the vehicle for business purposes. The Trust's system for claiming expenses (currently Access People), will require the employee to provide evidence that their vehicle was appropriately insured, covered by an up-to-date MOT certificate (where required) and that they hold a valid driving license before a claim is submitted.

In the event of a staff member having an accident in a private vehicle without business cover, the Trust will not reimburse any costs involved.

### **Car Parking Charges**

Car parking charges will be reimbursed on production of a valid receipt.

The Trust is not liable for any parking fines or road traffic penalties incurred by staff, regardless of circumstances.

### **Other Journeys**

Where employees travel by bus, train or taxi to get to a site or meeting away from their base Academy, then reasonable expenses, supported by receipts, will be reimbursed in full. At all times the most cost effective and/or efficient means of transport should be used.

Train, coach or air travel should be pre-booked using the Trust's purchasing procedures. There is no need to incur the cost personally. If transport is not able to be pre-booked using the Academy financial procedures, then prior agreement must be sought from the central finance team. Reimbursement will only be made via the appropriate online claim form, via payroll/BACs, on provision of appropriate supporting documentation which should include details of the agreement.

### **Air Travel**

Where travel on business by air is more cost/time effective, this must be authorised by the Chief Financial and Operating Officer.

### **Train Travel**

Standard class rail travel together with the cost of reserving the seat will be paid for by Consilium Academies. The Trust's corporate contract (currently Clarity Book 2 Go) must be used to make rail bookings. All rail bookings must be authorised in line with the Clarity Book 2 Go system parameters.

First class rail travel will only be approved where first class travel is the only fare available or where advance first-class travel is cheaper than a comparable standard fare. Proof of the difference in cost must be submitted for approval prior to booking.

(b) Subsistence

### **Meals**

Claims for subsistence are intended to contribute towards the additional food and drink cost associated with working away on business.

Employees are entitled to claim subsistence expenses in the following situations:

Breakfast – following an overnight stay or where they are required to leave home before 6.00am in order to attend a meeting, event etc.	£15 if booked as part of an overnight hotel booking or £10 otherwise
Evening Meal/Lunch allowance as part of an overnight stay.	£25 combined allowance which can be used for food at any point of the day.  For clarification, a one-night stay comes with a £25 allowance. If there is no overnight stay, there is no allowance.

Upon production of receipts which must clearly document VAT and a valid VAT number, employees will be reimbursed for their actual expenditure up to the maximum daily allowances.

### **Drinks**

The cost of drinks can be reimbursed within the limits set out above, however no reimbursement will be made for alcoholic drinks.

### **Overnight stay away from home in the UK**

All overnight stays must be booked and approved through the Trust’s corporate contract (currently Clarity Book 2 Go). All accommodation requests must include a reason for travel when requesting a booking.

The cost of accommodation should not exceed £100 per night (Excluding VAT):

Where appropriate accommodation is not available within the above limit, the cheapest available option should be selected and must be approved by the Chief Financial Officer.

If the accommodation is in London and the cost exceeds £100 then the cost of the hotel should be comparable to the cost of the cheapest premier inn room available (this does not have to be the closest hotel to the event). Documentation should be submitted showing the cost comparison prior to booking.

Overnight stays will not be approved unless it is necessary for the employee to safely fulfil the requirements of their role, considering the distance to travel from home, commute time etc. Overnight stays for North West & Yorkshire based staff will not normally be approved for travel to any of the North West & Yorkshire region schools unless otherwise agreed with your line manager. Overnight stays for North East based staff will not normally be approved for travel to any of the North East region schools unless otherwise agreed with your line manager.

### **Visits Abroad**

Where visits abroad are not subject to specific grant rules, the type of expenses eligible for reimbursement will be agreed by the employee with the Chief Financial and Operating Officer in advance, and all reasonable claims for accommodation, meals, refreshments and telephone calls home will be reimbursed.

(c) Other Expenditure

### **Purchase of books, equipment and other resources**

Except in exceptional circumstances where prior approval has been granted, all purchases on behalf of the school should be made via the Trust’s order processing system.

Stationery/printing, post and courier costs – such purchases are processed centrally and should only be claimed in

exceptional circumstances where it is impossible to use the Trust's systems and resources.

Classroom or office resources – The purchase of items that will become the property of the Trust must be made centrally via the Trust's order processing system. Staff members should not purchase such items using their own resources except under exceptional circumstances with prior agreement from their Business Support Officer.

Such purchases will only be reimbursed on presentation of a valid receipt. Credit card slips or statements will not be accepted as evidence of business expenditure. The receipt must be a VAT receipt and include the name and address of the retailer, the date of the purchase, details of what goods or services have been purchased and the value of those goods or services in sterling.

As Trustees and Local Academy Board members are providing a voluntary service, allowances will not be paid for attending meetings or any reimbursement for lost earnings. Travel and subsistence expenses can be re-claimed as set out in sections a and b in this policy.

### **Eye tests for Display Screen Equipment (DSE)**

Staff wishing to claim for the costs of DSE eye tests should self-refer for an eye test voucher via Smart Clinic.

If glasses are required, Smart Clinic will arrange for a pair of complementary glasses via their partnership with Specsavers.

### **Professional fees and subscriptions**

Where a job description requires membership of a professional body or where membership of a professional body is commensurate with the role, staff members can claim professional fees or subscriptions to a maximum of one professional body, recognised by HMRC, provided that the fees are approved by the Chief Financial and Operating Officer.

### **Broadband and Internet Connections**

The Trust will not reimburse staff for broadband or internet connections except for reasonable Wi-Fi connection costs when travelling on business.

### **Cash Advances**

Members of staff who are about to embark on extended travel and will be required to incur expenditure while on the trip will be issued with a payment card holding an agreed amount of money. Authorisation for the use of these cards must be issued by the Chief Financial and Operating Officer prior to the date of travel.

The payment card should then be used to make necessary purchases. Receipts must be retained and submitted to the finance team within 10 working days of return. All expenditure must conform to Trust purchasing policies.

The Trust reserves the right to recover expenditure from the next salary payment where adequate documentation has not been provided, where expenditure has been incurred for personal use or where expenditure is not in line with wider Trust purchasing policies.

### **Claiming Expenses**

All expenses, mileage, parking, taxi and subsistence claims must be made via the Trust HR and Expenses System. Payments will be made by on a monthly basis, via payroll. **Claims must be submitted by the end of the month in which they are occurred.** All claim forms must be supported by appropriate receipts. Claims must be authorised by the relevant budget holder or line manager via the online expenses system.

Trustees and LAB Members are allowed to claim reasonable expenses in line with the policy. All expense claims must be approved by the Chair of the relevant Board. The Chair of a LAB Board's expenses must be approved by the Head of Governance and Compliance. The Chair of Trustees' expenses must be approved by the Chair of the Finance, Operations and People Committee.

Payments to Trustees and LAB Members will be made by BACS and will be subject to review by the Trust Board.

## **Annex 1 – Electric vehicle mileage reimbursement (Salary Sacrifice EV's ONLY)**

### **Effective 1<sup>st</sup> January 2026**

This section applies to employees who drive an electric vehicle (EV) obtained through the Trust's salary sacrifice scheme and who use that vehicle for business travel.

#### **Commuting miles are not business miles.**

All mileage claims under this policy must exclude the employee's normal home-to-work and work-to-home journeys.

### **1. Mileage Rates**

HMRC publishes two Advisory Electricity Rates (AER):

- **8p per mile** – mileage powered by home/residential charging.
- **14p per mile** – mileage powered by public charging.

The Trust applies these rates only to **eligible business mileage**. **Commuting mileage must not be claimed**

### **2. Agreed Real-World Range**

The Trust calculates an agreed real-world range for each EV using:

#### **WLTP Range × 75%**

This value represents the realistic distance the vehicle can travel on home/residential charging before requiring a public charge.

Each member of staff with a salary sacrifice EV car will be provided with this individually and will be specific to their vehicle.

### **3. Declaration of Home Charging Availability**

All employees with a salary sacrifice EV must formally declare whether they **do** or **do not** have access to a home charging point.

- If they **have** a home charger → declaration must state **“Yes”**.
- If they **do not have** a home charger → declaration must state **“No”**.

Employees must notify the Trust immediately if their circumstances change.

If an employee incorrectly declares that they do not have a home charger in order to receive the 14p rate, the Trust may adjust historic claims and recover any overpayments.

### **4. Employees With a Home Charger**

Where an employee declares they **have** a home charger:

a) Business mileage up to the agreed range

Reimbursed at **8p per mile** (commuting miles excluded).

b) Business mileage above the agreed range

Reimbursed at **14p per mile, only with evidence of at least one public charging event** during the claim period.

c) If no public charging evidence is provided

All business mileage for that claim period will be reimbursed at **8p per mile**.

d) Commuting mileage

Must not be claimed. Any home–work or work–home mileage included in a claim will be removed before reimbursement.

### **5. Employees Without a Home Charger**

Where an employee declares they **do not** have a home charger:

- **All business mileage** (excluding commuting) is reimbursed at **14p per mile**,
- provided that evidence of at least one public charging event is supplied for the claim period.

No mileage can be reimbursed at the 14p rate without supporting evidence.

### **6. Evidence Requirements**

Acceptable evidence includes:

- charging receipts;
- app screenshots;
- billing statements clearly showing a public charge.

Evidence must show a public charging event within the claim period.

### **7. Claim Process**

Employees must:

1. Maintain a personal EV mileage spreadsheet as an ongoing log (template will be provided to relevant staff, and will be available via the intranet).
2. Confirm whether they have a home charger (Yes/No).
3. Record and claim **business miles only** (commuting miles must be excluded).
4. Upload the completed spreadsheet and public charging evidence if appropriate to the access employee system as an expense claim.

Finance will apply the agreed range and the above rules to determine the 8p and 14p allocations.

## 8. Review and Compliance

The Trust may review mileage logs, declarations and evidence.

Employees **must** ensure their mileage log is kept up to date and available at all times. This is to ensure year end reporting requirement can be fulfilled by central finance. If an employee leaves the organisation during the academic year, the mileage log **must** be made available to the central finance team.

Incorrect declarations, inaccurate mileage entries or inclusion of commuting mileage may result in repayment of any overclaimed amounts.

## **Policy Monitoring, Evaluation and Review**

The Trust Board will review this policy at least every two years and assess its implementation and effectiveness. The policy will be updated appropriately during this time to reflect up to date working practices, governmental and regulatory changes.