

Grace Foundation Travel Expenses Guidance: September 2024

Mileage

- If you drive your own car on Company business, you may claim back business mileage on your expenses.
- The rate you may claim is the HMRC approved rate (45p per mile).
- For electric vehicles the HMRC approved rate is 9p per mile.
- GF will not make any payment for mileage which is not business mileage and for which the employee themselves is not driving the car.
- A journey is considered business mileage where it is a journey the employee had to make in performance of their duties; or a journey the employee made to or from a place they had to attend in the performance of their duties.
- However, a journey is not a business journey if it is ordinary commuting. Ordinary commuting means travel from home to a permanent place of work and can never be considered a business journey (regardless of whether the journey takes place outside of normal business hours e.g. a weekend).
- When calculating mileage expenses, you can't claim for your normal journey to work (EG, your Academy or the Gate). Your normal return mileage to the Academy/Gate would need to be subtracted from your total claim.
- E.g. if Ceri was to travel to an Academy for the day, if the return journey was 30 miles, she would subtract her normal return mileage to the Gate (10 miles) from the overall 30-mile trip. Making the final calculation $20 \text{ miles} \times 0.45\text{p} = \text{£9}$.
- If you are travelling for business with other employees and car-share (this is encouraged), the driver can claim an additional 5p per mile per additional employee.
- The additional 5p is not available for giving lifts to any non-employees such as suppliers /contractors / business contacts etc.
- It is not possible to turn what is really an ordinary commuting journey into a business journey simply by arranging a business appointment en-route. Nor if you are required to stop off to carry out business tasks.
- You should include a full description of the journey on your expense claim form. Please include details of the business context / who you were meeting / and the location of the meeting.
- Expense forms must be submitted within 90 days of the journey taking place.
- It is your responsibility to ensure that your own car is adequately insured for business purposes. GF will not reimburse you any amount for any claim brought against you when travelling in your own car on Company business.
- Nor will it reimburse you for your insurance excess for claims brought by you when travelling in your own car on Company business.
- It is often the case that additional cover is needed if you intend to use your car for business purposes and you should take particular care whether you may or may not carry any passengers. The mileage allowance described above (45p per mile) is intended to contribute towards any potential additional insurance costs.

Train Travel

- Where train travel can be purchased in advance, please send a PR form to Shelley with full details of travel (destination, date, preferred times etc) who will then purchase centrally on the GF credit card.
- Where this is not possible, employees should purchase their own tickets and retain the receipt or ticket as proof of purchase. An expense claim will need to be prepared to reclaim the cost of the ticket.
- Standard Class rail travel services should be used wherever possible, taking advantage of the most economic fare available, e.g. returns, fixed times etc.

Taxis

- Travel by taxi for business journeys is permitted when there is no other more cost-effective manner in which to travel.
- In the event that you are required to use a taxi to travel, you should pay the fare and ask for a receipt as proof of purchase. An expense claim will need to be prepared to reclaim the cost of the fare.
- Without a receipt it will not be possible to claim for reimbursement. For the avoidance of doubt GF will not reimburse any tips paid to the taxi driver.

Parking

- GF will reimburse you for reasonable parking expenses whilst on Company business.
- You should claim for parking charges through the normal expense claim procedure. All claims should be supported by a receipt / parking ticket showing the charge.

Tolls

- GF will reimburse toll fees incurred on a journey which qualifies as business mileage, provided they are supported by a receipt.

Fines and other costs

- GF will not pay any speeding, parking or other fines or any associated costs that you incur whilst travelling on Company business.