

Expenses Policy

1. GENERAL PRINCIPLES

- 1.1 This policy applies to all staff, volunteers, governors and Trustees.
- 1.2 Only expenses which have been wholly, necessarily and exclusively incurred in the course of the performance of duties on behalf of the academy can be claimed. If expenditure is incurred for private reasons, it is not claimable from the academy.
- 1.3 All expense claims should be made using the Trust expense form.
- 1.4 It is an audit requirement that all expense claims are backed up with proper documentation or receipts. It is up to the claimant to ensure that a receipt is obtained.
- 1.5 In order to avoid subsequent difficulties, the claimant should comply with the limits set out in this policy and where appropriate obtain prior approval for such extraordinary expenditure from the relevant budget holder or, where the claimant is the budget holder, the appropriate authorising signatory. Members of staff must not authorise their own expense claims or those of their line manager.
- 1.6 All expense claims made by the Head teacher can be signed by the CEO/Director of Finance. . All claims made by governors should be signed by the Chair of Governors. All claims by Trustees should be signed by the Chair of Trustees or the Chair of Finance & Audit Committee.
- 1.7 The Trust encourages staff where possible to consider the most economic and cost effective alternatives first to achieve the requires outcomes, e.g. communication by telephone, Skype or video-conferencing may be as suitable in some circumstances.
- 1.8 All claims may be subject to audit checks.
- 1.9 Enquiries relating to the interpretation of and definitive guidance to travel and subsistence expenses in the first instance should be addressed to the budget holder. Further guidance can be sought from either the Director of Financial or the HR Department.

2. TRAVEL Claims

The most economic form of transport should be used where appropriate. The alternative of public transport (or car sharing) should always be evaluated if this is a practicable option given the location of the school/meeting, total travel time and the pattern and hours of work.

2.1 Rail travel

All staff will be required to travel standard class. Where possible, tickets should be bought in advance to ensure a less expensive fare. Receipts must be obtained and attached to the claim form.

2.2 Individual's car / cycle

When it is agreed that public transport is not appropriate (car sharing may give better value for money) and the use of the member of staff's private car/cycle has been approved, this will be paid at the current Trust rates, which correspond with Her Majesty's Revenue and Customs (HMRC) approved rates unless a different rate is applied by the academy.

2.3 It is the responsibility of employees using their own cars for academy or Trust business to ensure they have a suitable insurance cover under their own policy.

2.4 For the purposes of determining the extent to which journeys may be regarded as business journeys the following rules need to be applied to employees who normally work at an academy site but occasionally travel elsewhere:

i) All journeys between home and the normal base are to be regarded as private and the costs of these journeys are not to be claimed. If a journey involves driving from home to the destination and back again, without going via the normal place of work then the usual mileage in making the journey to the normal place of work is to be deducted from the cost of the claim.

ii) Journeys away from the normal base on business may be regarded as business journeys.

2.5 The following information must be provided on the expenses claim form:

i) Detail the journey in full, including date, time, reason for journey, starting point and the destination.

ii) Business miles being claimed must be entered in the appropriate columns on the expense claim form.

All claims for mileage which are in excess of the HMRC approved rates should be submitted through the purchase ledger.

3 SUBSISTENCE

Staff who are away from their home or their normal place of work on academy or Trust business are entitled to claim subsistence expenses and allowances as per the limits set out below. An estimate of the overall anticipated costs should be approved in advance by the budget holder or authorising signatory where the claimant is the budget holder.

If less than a day ANY one of three will apply:

Breakfast	£ 8.00
Lunch	£12.50
Evening meal	£12.50

If more than a day:

Daily limit is	£25.00
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Queries regarding the levels of subsistence should be made to the Director of Finance.

4. ACCOMMODATION

Staff requiring overnight accommodation away from home whilst on academy or Trust business may claim reimbursement, as agreed with the budget holder or their authorising signatory if the claimant is the budget holder. The following limits would apply:

Where it is practical and most economical for the Staff to take an overnight accommodation in connection with the academy or Trust's business then the following criteria needs to be met. Any exceptions need to be approved by the CEO and the Director of Finance:

- For inner London, the maximum limit per night is £120 or £130 including breakfast, otherwise £100 per night or £110 including breakfast.
- The Staff are encouraged to source competitive rates.
- No expense will be reimbursed associating to the room bar service.

4.1 Where possible, bookings should be made from the academy or Trust prior to departure by raising a purchase order. In this way, the accommodation can be paid for directly and the claimant will subsequently not need to be reimbursed.

4.2 The cost of business phone calls will be reimbursed on the evidence of itemised receipted invoice annotated with details of who was called and the reason. All non-business extras, e.g. papers, non-business phone calls, bar charges must be paid for by the individual and will not be reimbursed.

5. ENTERTAINMENT AND HOSPITALITY

All entertainment/hospitality expenses must be approved in advance by the relevant budget holder or the appropriate authorising signatory.

5.1 Where a member of academy/Trust staff wishes to entertain a visitor, it is expected that under normal circumstances, food and drink will be provided through the academy's catering facilities.

5.2 The cost of the hospitality must not exceed £25 per person and must not include the provision of alcohol.

5.3 Family members or friends of Trust staff should not have the cost of their hospitality paid.

5.4 All staff celebrations (Christmas parties, meals out, staff outings etc) must not be claimed as expenses and must be paid for by the individuals, unless a business expense provision is agreed by the CEO.

6. EMERGENCY EXPENSES INCURRED THROUGH WORKING FROM HOME

Where it is deemed necessary for a member of staff to work from home, reasonable out of pocket expenses may be claimed if this is first agreed with your line manager. An example of this might be printer cartridges or paper. The expenses must be for work purposes only, and be deemed necessary by your immediate line manager. If in doubt this should be checked with your Headteacher.

Key document details

Last Review	Term 1 2024
Department/Owner	Finance
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