



# Expenses Policy

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## 1. Introduction

- 1.1 Staff may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of Trust business. These may arise from attending meetings, training or conferences, or purchases made on the school's behalf. Any purchase made on behalf of the Trust must be approved by the budget holder, prior to purchase.
- 1.2 It is essential that Inland Revenue regulations are met and therefore this policy must be adhered to when making an expenses claim.

## 2. Claiming Expenses

- 2.1 Payments for the personal expenditure of staff must be made using a Staff Expenses Claim Form.
- 2.2 The purchase of classroom equipment and items must be completed using the purchase ordering system and paid for directly by the school. A Staff Expenses Claim Form may not be used for reclaiming the cost of such purchases.
- 2.3 Wherever possible, travel and hotel accommodation should be booked in advance using the usual procurement processes of the Trust. Where this is not possible, staff should make reasonable efforts to get the best value when purchasing items, food or travel tickets.
- 2.4 Supporting documents required as evidence, such as receipts and bills, must be attached to the Staff Expenses Claim Form.
- 2.5 Only cash expenditure will be reimbursed unless there are exceptional circumstances, in which the employee will be asked to make a declaration they have not personally benefitted from any loyalty schemes or rewards provided by the card provider.
- 2.6 A copy of a completed claim will be recorded and stored. The original, with any supporting documents, will be sent to the Finance Office for payment.
- 2.7 The submission of false claims will be treated as a serious matter and may lead to disciplinary action.

## 3. Tax considerations

- 3.1 Claims adhering to the procedures in this Policy will be paid without the deduction of income tax. However, it is the claimant's responsibility to ensure payment for any due tax is made.
- 3.2 Other expenses will be paid via payroll. These will be treated as benefits-in-kind and taxed accordingly.

## 4. Travel Expenses

- 4.1 Payment for mileage will be paid at the HMRC recognised rate, which is currently 45p per mile for the first 10,000 miles and 25p for each mile thereafter. The rate is paid irrespective of the fuel type or capacity of the car.
- 4.2 Staff are encouraged to car pool, where possible.
- 4.3 Mileage claims must have attached a VAT receipt for fuel used. The claimant is responsible for attaching the receipt and the line manager is responsible for checking the receipt is valid prior to payment.
- 4.4 An appropriate receipt **must**:
  - 4.4.1 Be dated before the date of the journey claimed for.
  - 4.4.2 Show the amount of fuel purchased in litres.
  - 4.4.3 Show the name of the fuel supplier and their VAT registration number.
- 4.5 If a member of staff starts/ends their journey at their home, and the distance travelled is less than the distance that would have been travelled had they started/ended at their usual place of work, the lesser distance will be paid.
- 4.6 The date of, reason for, starting point and destination of the journey should all be shown on the Staff Expenses Claim Form.
- 4.7 Claims submitted over a month after the expense incurred may not be paid.
- 4.8 Parking or speeding fines will **never** be reimbursed.

## 5. Vehicle Insurance

- 5.1 The Trust does not provide car insurance for staff using their own vehicles. Staff members are responsible for ensuring they are appropriately insured prior to travel. This means the employee should have business use insurance on their policy.
- 5.2 No staff member can reclaim mileage without completing a "Driving for Work (Own Vehicle) Policy" declaration which will be the responsibility of the individual schools to review each year.

## 6. Use of Public Transport

- 6.1 The use of public transport for eligible journeys will be reimbursed upon receipt, provided the expenses are reasonable.
- 6.2 Staff should always use the most economical class of travel.

- 6.3 Consideration will be given to the distance involved and the duties expected of the individual upon arrival. First Class travel may be allowed, in exceptional circumstances. Bookings will be made for the least expensive option after due consideration of mitigating expenditure for meals, car parking, and public transport.
- 6.4 If an employee chooses to travel First Class, they may do so, providing they personally incur the cost of the difference between the price of a First Class and Standard Class ticket. Documentation should be retained to evidence this.
- 6.5 The Trust will not pay for the travel of any accompanying person, unless their attendance is required as a representative of the Trust or the staff member requires assistance by means of reasonable adjustments.

## 7. Subsistence Allowances

- 7.1 Subsistence allowances may be claimed for meals purchased by staff required to work away from home and the member of staff is unable to provide their own lunch.
- 7.2 Daily Subsistence Rates
- 7.2.1 Breakfast - £5
  - 7.2.2 Lunch - £7.50
  - 7.2.3 Dinner - £20 ( London £25)
- 7.3 VAT receipts must be retained for all expenditure incurred.
- 7.4 No reimbursement will be made for any claim of alcoholic beverages.
- 7.5 Overnight Subsistence Rates
- 7.5.1 It is expected that all overnight accommodation will be booked and paid for by the Trust in advance of the event, except in exceptional circumstances.
  - 7.5.2 Only the cost of accommodation required for business purposes will be reimbursed by the Trust. It will not meet the cost of additional parties or accommodation provided to a spouse or other family members.
  - 7.5.3 Where possible, a budget hotel chain (Premier Inn, Travelodge or equivalent) should be used.

## 8. Telephone and Mobile Expenses

- 8.1 Business calls made from a home telephone may be reimbursed subject to provision of an itemised telephone bill and their inclusion on the Staff Expenses Claim Form.
- 8.2 Calls from personal mobile phones made for business purposes may be reimbursed subject to provision of evidence of the calls attached to the Staff Expenses Claim Form.

## 9. Payments

- 9.1 All claims that are wholly and exclusively for the use of the business must be supported by a valid VAT receipt, and petty cash will be paid out up to the value of £20 unless prearranged. Claims over £20 will be paid directly into an employee's bank account with payroll. Authorised claim forms must be submitted by the 10th of the month to be paid on 26th of the month.
- 9.2 All internet purchases (such as Amazon or Ebay) must be purchased from an official Trust bank account and no reimbursement will be made for any other internet purchases.
- 9.3 In exceptional circumstances cash advances over £20 will be issued to employees in such instances such as school trips, but these will be fully approved by the Headteacher and Trust Chief Financial Officer in advance.

## 10. Approval of claims

- 10.1 Claims should be submitted on the approved claim form and appropriately authorised.
- 10.1.1 Claim forms must be approved and signed by the budget holder.
  - 10.1.2 Claims by the Headteacher/Principal must be authorised by the Chair of Governors.
  - 10.1.3 Claims by the central team must be authorised by the Chief Executive Officer
  - 10.1.4 Claims by the CEO, Trustee or Members must be authorised by the Chair of Trustees.
  - 10.1.5 Claims by the Chair of Trustee must be authorised by two alternate Trustees.
- 10.2 Claims which do not meet approval will not be processed and will be returned.

## 11. Trustees/Members

- 11.1 Trustees and members may reclaim any costs incurred whilst fulfilling their governance duties for the Trust, based on the same criteria above.
- 11.2 Allowances of properly incurred expenses are not a payment to trustees for their service, nor do they count towards any kind personal benefits.

## 12. Claims and Enquiries

- 12.1 All enquiries should be addressed to the Chief Finance Officer.