

# Expenses



**Review Date**  
January 2024

**Ratified**  
January 2024

**Next Review Date**  
November 2026

**Responsible Directorate**  
Chief Executive Officer

# Our Trust

*These four critical questions make it clear who we are and what we do.  
We ask ourselves these questions to guide our work and our improvement.*

## Why do we exist?

To **transform life chances** by achieving the highest possible standards and preparing all our students to lead successful lives.

## How do we behave?

- **Hard work**  
*We are determined to see things through to the end and are resilient when faced with challenges.*
- **Integrity**  
*We do the right thing because it is the right thing to do.*
- **Teamwork**  
*We work together to help everyone succeed.*

## What do we do?

- We educate, safeguard and champion all our learners.
- We set high standards for ourselves and our learners.
- We build the powerful knowledge and cultural capital which stimulate social mobility and lifelong learning.

## How will we succeed?

1. Aligned autonomy
2. Keeping it simple
3. Talent development

# Contents

<b>1</b>	Introduction	4
<b>2</b>	Responsibilities	4
<b>3</b>	Travel	5
<b>4</b>	Mileage	5
<b>5</b>	Accommodation	6
<b>6</b>	Overnight Subsistence	6
<b>7</b>	Working Away from Normal Place of work but not overnight	7
<b>8</b>	Parking	7
<b>9</b>	Home-Based Workers	7
<b>10</b>	Business Meetings	8
<b>11</b>	Entertaining Business Contacts	8
	Appendix 1- Expenses Chart	10
	Appendix 2 –Staff Expense Approval Routes	12

# 1 | Introduction

- 1.1 The principle of this policy is to ensure that staff continue to be reimbursed for all necessary expenditure reasonably incurred in the performance of their Trust duties. The basis of expense claims will be actual expenditure up to limits as specified in the policy; limits will be reviewed every 2 years. Staff must pay for their personal expenses and claim them in accordance with this policy. For the purposes of this policy, *staff* is taken to also include volunteers (other than Trustees and Governors) operating on Trust business. There is a separate policy for Trustee and Governor expenses.

# 2 | Responsibilities

- 2.1 Employees' Responsibilities- all employees are responsible for:
- 2.2 All expenses must be agreed in writing in advance with the principal (academy-based staff) or line manager (central and regional based staff). Details of expenses claimed should be submitted on the appropriate expenses claim form with accompanying receipts and forms should be approved by both the claimant and the principal/line manager. Principal/ Line manager approval is evidenced through forwarding email claims to the expenses team for processing.
- 2.3 The Trust reserves the right to withhold payment of expenses where the claim is not supported in full by original VAT receipts. By exception, and at their sole discretion, the DCEO Finance & Operations acting in their capacity as Chief Finance Officer may accept credit card slips, bank statements or other evidence of business expenditure as adequate evidence to pay an expense claim. A VAT receipt must include the name and address of retailer, the retailer's VAT registration number, the date of the purchase, details of what goods and/or services have been purchased and the VAT inclusive value of those goods in sterling.
- 2.4 Expense claims exceeding £500 in total must be submitted by the end of the following month in which the expenses are incurred.
- 2.5 The Trust reserves the right to withhold payment of expenses that are not submitted within a reasonable due date. Expenses submitted more than three months after the date incurred will not be reimbursed unless specifically approved by the DCEO Finance & Operations acting in their capacity as Chief Finance Officer
- 2.6 Subject to compliance with the above, staff will be reimbursed on the next weekly payment run; following receipt of the approved expenses form by the Purchase Ledger Team; in full for any authorised expenditure.
- 2.7 The Trust respects staff personal integrity and expect that expense forms will be completed honestly, accurately, and promptly. The Trust will take appropriate disciplinary or legal action in all cases where justified, to recover any monies paid against claims subsequently identified as inaccurate or fraudulent.
- 2.8 Expenses will be reimbursed at the prevailing rates in accordance with the rates set out in this policy. If staff must spend above the maximum amounts set out in this policy, for example at a

conference or meeting, they must agree this with their line manager in advance of submitting expenses claims.

- 2.9 Expenses will not be paid unless they are submitted on the correct form and approved appropriately. Staff expense approval routes are given in [Appendix 2](#).
- 2.10 Alcohol will not be authorised for reimbursement, nor will fines for any infringement.
- 2.11 Line **Managers' Responsibilities**- the day-to-day responsibility the pre and post approval of expenses, travel and ancillary costs:
- Preapprove staff expenses to ensure the spend is necessary and meets Probity, Regularity and Value For Money standards
  - Check submitted claims to the receipts and mileage distances provided
  - Review expenses claims in a timely way to avoid delays in staff reimbursement
  - Challenge any expenses submitted which do not comply with criteria above.
  - Refer any outstanding queries to the Director of Finance

## 3 | Travel

- 3.1 Claims for travel expenses must be for the standard rail fare or bus fare unless specifically authorised in advance by the DCEO Finance & Operations acting in their capacity as Chief Finance Officer when the journey is necessarily to be used for working/meeting. Significant savings can be made by specifying outward and return journeys and by booking in advance and staff are expected to take advantage of such savings where possible in the interest of the Trust ( [Appendix 1](#)).
- 3.2 A staff member may choose to travel first class which has not been authorized, but the difference between the standard fare amount and first-class fare will not be reimbursed by the Trust. When purchasing the first-class fare, details of the standard fare must also be retained at the same time. The standard fare must be detailed on the expenses claim form (rather than the higher first-class fare paid), along with a copy of the recorded standard fare.
- 3.3 Wherever practicable video/telephone conferencing facilities (TEAMs) should be used as an alternative to travel. The overriding consideration in planning any journey is the balance between least cost and convenience.
- 3.4 Public transport is The Trust's preferred method of transport in those instances where train or bus fare, along with any required taxi or tube fares, is significantly less than the cost incurred for mileage if travelling by car.

## 4 | Mileage

- 4.1 Business mileage may be claimed where public transport is not possible or is not cost effective. Employees may claim a business mileage allowance in respect of any journeys they are required to undertake to attend a location other than their normal place of work.
- 4.2 Claims for mileage must include the date of travel, the starting point, the destination(s) plus the return point. Claims should also detail the purpose of the journey and any other member of staff accompanying the driver.
- 4.3 Mileage will be calculated from the staff member's base of work (as set out in their contract of employment) to the destination(s) and back to the work base.
- 4.4 Travel from home to the employee's normal place of work is not business travel. If an employee travels directly from their home to a place other than the normal place of work on business, the allowance travel will be the lesser of that actually incurred and that which would be incurred if the journey had started or finished at the normal place of work.
- 4.5 Claims up to 10,000 business miles in any one year will be paid at the HMRC rate. Where mileage claims exceed 10,000 miles in any one year then the lesser HMRC rate will be applied ([Appendix 1](#)).
- 4.6 Staff members are advised that there are tax implications should the Trust provide transport (or cover the costs of transport) from home to work (this includes a temporary place of employment).
- 4.7 When staff are aware that other staff members are travelling to the same destination, every reasonable attempt should be made to car share.
- 4.8 The use of toll roads should be avoided, unless the cost of time saving exceeds the cost of the toll fee.
- 4.9 To claim business mileage, staff must have appropriate business insurance as part of their vehicle's policy.
- 4.9 Any staff who obtain a vehicle through the Trust's salary sacrifice scheme will be subject to mileage being reimbursed in line with HMRC advisory rates (10p per mile).

## 5 | Accommodation

- 5.1 In circumstances where it is economical and practical to do so, the principal/ line manager may authorise in advance for staff to stay in private accommodation with family and friends. Staff may claim for the cost of an evening meal in these circumstances ([Appendix 1](#)).
- 5.2 Staff should seek to stay at accommodation where The Trust has agreed rates. Reasonable overnight costs are detailed in [Appendix 1](#) but if accommodation cannot be secured at this rate

and will be higher rate, then prior authorisation will be required from the Chief Executive Officer.

## 6 | Overnight Subsistence

- 6.1 Staff can claim a subsistence rate (for evening meal) if they are staying away overnight for business purposes ([Appendix 1](#)) unless the evening meal is provided by the Trust.
- 6.2 Pay-for-view TV will not be authorised for reimbursement.
- 6.3 Where the staff member does not have access to a company phone then the cost of a brief personal call home may be claimed on production of an itemised bill. Business calls may be claimed in the same way.
- 6.4 If one member of a team pays a bill on behalf of other member of staff, details, the reason, and location along with names of staff must be detailed on the expenses claim form. Claiming of joint expenses is not permitted. Claims cannot exceed the number of staff multiplied by the relevant cost per head for expenditure.

## 7 | Working Away from Normal Place of Work but Not Overnight

- 7.1 The Breakfast Rate may be claimed if staff leave home earlier than 6am and incur the cost of breakfast taken away from their home after the qualifying journey (from home to a place away from normal place of work) has started ([Appendix 1](#)).
- 7.2 If an employee usually leaves home before 6am, the breakfast rate does not apply.
- 7.3 The breakfast rate is to be used in exceptional circumstances only and is not intended for employees with regular early or late work patterns.
- 7.4 The **one meal rate (+5 hour rate)** may be claimed where the staff member has been undertaking working away from normal place of work for a period of at least 5 hours and has incurred the cost of a meal ([Appendix 1](#)).
- 7.5 The **two-meal rate (+10 hour rate)** may be claimed where the employee has been undertaking working away from normal place of work for a period of at least 10 hours and has incurred the cost of a meal(s). This cannot be claimed if staying overnight ([Appendix 1](#)).
- 7.6 [Valid invoices or receipts must be attached to all claims for subsistence.](#) The receipt for these expense claims for food/beverages cannot be food ordered for delivery to the staff members home address or purchased elsewhere and consumed at home.

7.7 The breakfast, one and two meal rates can only be claimed if food/beverages are not provided by the Trust.

## 8 | Parking

8.1 Authorised parking charges or clean air zone charges will be reimbursed against the production of the relevant parking / zone charge receipt and submission on an authorised expenses form.

8.2 The Trust will not reimburse staff for any costs incurred due to parking fines, clean air zone fines or similar fines.

## 9 | Home-Based Workers

9.1 For those that are classified as home-based workers (as stated in employment contract) the following may be claimed for:

- Stationery (e.g., Paper, pens, printer ink)
- IT Peripherals (e.g., mouse, keyboard)
- IT Equipment (e.g., monitors, docking station, printers, shredders)
- Office Chairs
- First Aid Kit.

9.2 The Trust will reimburse the staff member to the values stated in [Appendix 1](#). If the staff member chooses to spend more on such items, the Trust will only reimburse the employee for the amounts stated.

9.3 For the high value items, IT equipment and Office chairs, a request should be made in the first instance to the Director of ICT or Regional ICT contact (IT equipment) or Director of Estates or Regional Estates contact (Office chairs).

9.4 Claims for high value items will be tracked by the HR department. Where an employee leaves the business, the employee will be given the option to purchase the remaining value of the equipment or return to the Trust.

9.5 All claims for home-based expenses must be wholly attributable to Trust business.



## 10 | Business Meetings

- 10.1 Incurring expense on tea, coffee and refreshments should only be provided for meetings where the meeting needs to be for two hours or longer or when entertaining/meeting with an external person or organisation.
- 10.2 Food (e.g., pastries, sandwiches, fruits etc) should only be provided when it is necessary to hold a meeting during a normal mealtime (breakfast – before 9am, lunchtime – between midday and 2pm or evening - after 6pm) and it is not practical to expect staff to bring their own food. For meetings held on Trust premises, food must be provided by our Trust caterers.
- 10.3 No alcohol will be provided.
- 10.4 Where possible meetings should be held on Trust premises. Where this is not possible the approval to hold the meeting at a separate venue away from the Trust premises must be approved in advance by the DCEO Finance & Operations acting in their capacity as Chief Finance Officer

## 11 | Entertaining Business Contacts

- 11.1 The Trust recognises that it may be necessary to provide hospitality to business contacts from external organisations. The level of expenditure should not exceed £30 per head (including VAT and service).
- 11.2 Claims above this level will require prior authorisation by the Chief Executive Officer and will only be granted in exceptional circumstances.
- 11.3 The cost should be met by the most senior Trust member in attendance and claimed back via submission of an authorised expense claim form with the accompanying receipts.

## Appendix 1 – Expenses Chart

<b>Public Transport</b>	Standard fare plus taxi/tube fares
<b>Private accommodation</b>	Cost of meal for family and friends – up to a maximum of £35 per night.
<b>Overnight accommodation (Room only)</b>	Up to a maximum of £120 (exclusive of VAT) per night ( rising to £220 per night for overnight accommodation within the M25)
<b>Overnight subsistence</b>	Inclusive of VAT: £30 per night for evening meal +£15 for breakfast the following morning.60
<b>Subsistence for working away from base (but returning home)</b>	Inclusive of VAT: Breakfast rate - up to £15 One meal rate (+5 hours) - up to £15 Two meal rate (+10 hours) - up to £30 (unless food/beverages are provided by the Trust)
<b>Business mileage (for those without a car allowance). For those with a car allowance the mileage rates are given in the expenses form (as subject to monthly amendments).</b>	At the HMRC guidance rates <ul style="list-style-type: none"> <li>• First 10,000 miles paid at 45p (currently) per mile</li> <li>• 10,001 mile plus paid at 25p (currently) per mile</li> </ul>
<b>Entertaining business contacts</b>	Up to £30 per head inclusive of VAT and service charge
<b>Home-based workers</b>	Stationery (i.e., paper, pens, printer ink) – reasonable amounts in line with existing central or academy-based purchases. IT peripherals <ul style="list-style-type: none"> <li>• Mouse (up to £35)</li> <li>• Keyboard (up to £45)</li> </ul> Or a combined combination of the two up to the value of £70 First Aid Kit (up to £10) IT equipment ((i.e., monitors, docking station, printers, shredders) - a request should be made in the first instance to the Director of ICT or Regional ICT contact Office chairs - a request should be made in the first instance to the Director of Estates or Regional Estates contact (Office chairs).

	* Unless food/beverages are provided by the Trust	Travel to a place away from normal place of work before 6am £15*	One meal rate: Work + 5hrs away from normal place of work £15*	Two meal rate: Work + 10hrs away from normal place of work but not staying overnight £25*	Overnight subsistence £30* (+£15 for breakfast following morning)	Overnight subsistence (private accommodation) £35 (+£15 for breakfast following morning)	Total claim per day
1	Travel before 6am, work less than 5 hours off site, return home	Y					£15
2	Travel after 6am, work +5hrs off site, return home		Y				£15
3	Travel after 6am, work +10hrs off site, return home			Y			£25
4	Travel after 6am, work off site all day, overnight stay		Y		Y		£60
5	Travel after 6am, work off site all day, overnight stay private accommodation		Y			Y	£65
6	Work normal day, but travel to overnight accommodation				Y		£45
7	Work normal day, but travel to overnight private accommodation					Y	£50
8	Travel before 6am, work + 5 hours off site, return home	Y	Y				£30
9	Travel before 6am, work +10 hours off site, return home	Y		Y			£40
10	Travel before 6am, work off site all day, overnight stay	Y	Y		Y		£75
11	Travel before 6am, work off site all day, overnight stay private accommodation	Y	Y			Y	£80

## Appendix 2- Staff Expense Approval Routes

- **Approval of CEO expenses-** by the Chair of Trustees
- **Approval of Executive team expenses-** by the Chief Executive Officer
- **Approval of Principal expenses-** by line manager or Director of Finance
- **Approval of academy-based staff-** by Principal
- **Approval of operational staff expenses-** by line manager