



# Staff Expenses Policy

<b>DISTRIBUTION</b>	This is a Trust-wide policy and applies to all staff within the Trust.		
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<b>RATIFIED BY THE TRUSTEES OF THE FALLIBROOME TRUST</b>			
<b>POLICY REVIEW CYCLE</b>	2 Years		
<b>POLICY REQUIREMENT</b>	Audit outcome		
<b>MANDATORY READERSHIP</b>	Headteachers, Secondary School Business Managers. All Trust Finance managers. Any staff with authority to approve expenses		

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The Fallibroome Trust (Company number: 07346144). A company incorporated as private limited by guarantee.  
 Registered Office situated in England and Wales

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## **1. Introduction**

It is the Trust's policy to reimburse the staff for all necessary travel, accommodation and other expenses incurred while engaged on authorised business (excepting normal day to day travel to and from School to home). The level of reimbursement allowed will be sufficient to provide a standard and quality which adequately meet the needs of staff from the viewpoint of both comfort and acceptability for the effective conduct of school business. The rate of reimbursement is set out below.

## **2. Purpose**

This Policy sets out the expenses arrangements for the staff of the Fallibroome Trust.

## **3. Governance**

The Local Governing Body of each school in the Fallibroome Trust is a committee of the Trust and will adopt the policies communicated by the Trust Board of Trustees.

## **4. Changes since the last version**

- Review frequency amended to two years (reviewed by Finance Committee Oct-23).
- Subsistence rates increased by 17% to reflect annual CPI (compounded) (reviewed by Finance Committee Oct-23).
- Mileage remains at the maximum tax free allowance. (reviewed by Finance Committee Oct-23).
- Purchase of alcohol precluded, in line with the Academy Trust Handbook (reviewed by Finance Committee Oct-23).
- Subsistence section updated to include overnight accommodation (requested by Finance Committee Oct-23)

## **5. Approval and Evidence**

All staff wishing to claim expenses must first obtain permission from a relevant budget holder (before incurring the expense), after which, once the expense has been incurred, they must submit an expenses claim. With the exception of mileage (see below), all expense claims must be accompanied by a photographed or printed receipt. All claims must include adequate detail, including the relevant budget and confirmation of approval by the budget holder. In circumstances where a claim is requested for an expense not detailed in the policy, these must be reviewed by the Finance Director in advance of the expense being incurred by the employee.

## **6. Timing**

All claims should be submitted within two weeks of the expense being incurred. Claims submitted more than two months after the date of the expense will only be paid in exceptional circumstances.

## **7. Travelling**

The Trust's financial regulations require that cost-effective use of travel arrangements

is achieved. Car users should not therefore automatically use their cars for travel when public transport can be more cost-effective. To achieve best value, the person who certifies a claim should be able to certify the cost effectiveness of the journey claimed. Consideration will be given to additional time required for travel compared to the most financially economical journey. Where more than one person is travelling to the same meeting, arrangements should be made to share transport if appropriate and convenient. In the event of an employee travelling directly to (or from) a meeting or any other non-school location, only the mileage in excess of that normally travelled to the employee's permanent workplace can be claimed. Staff are expected to claim for the shortest journey possible. However, where they can demonstrate that a longer journey is quicker, that mileage can be claimed.

## **8. Car Driving**

All details on the claim must be completed in full. It is imperative that starting and finishing point of the journey is included and the number of miles undertaken. Reasons for each journey should also be recorded. A VAT fuel receipt is not required as the School will not be claiming back VAT on business mileage.

## **9. Travel Allowances**

- Public Transport (2nd class rail fare or bus fare)  
If intending to travel by rail the Finance Department can book staff tickets in advance using the school credit card. Alternatively, staff may book their own transport and submit a claim for reimbursement with their travel receipts attached.
- Casual Car Allowance – 45p per mile
- Passenger payments – 5p per passenger per business mile for carrying fellow employees in a car on journeys which are also work journeys for them.
- Motorcycles – 24p per mile
- Bicycles – 20p per mile
- Taxi Fares will only be reimbursed in limited circumstances, for example, where taking a taxi would result in a significantly shorter travel time than using public transport, where there are several employees travelling together or where personal security and safety of employees is an issue. A receipt with details of the date, place of departure and destination of the journey must be obtained if a claim for reimbursement is to be submitted.

## **10. Parking and Toll charges**

The schools will pay for parking costs and toll charges incurred when travelling in connection with work. Receipts will be required.

## **11. Department Expenses**

As a general principal it is expected that all orders for materials and equipment will be placed through the Finance Office or by a purchase cardholder as this is the most efficient method. However, there may be exceptional circumstances where it is less

time consuming or more appropriate for the staff member to purchase the items themselves. In this case the employee must seek prior approval for the expenditure from the budget holder and receipts for purchases will need to be submitted with the claim forms. Employees may not claim reimbursement for any alcoholic beverages; for themselves or others.

## **12. Subsistence and Overnight Accommodation**

As a general principal, employees will be responsible for meeting the cost of their own food and drinks whilst at work. In a limited range of circumstances, set out below, employees may submit claims for the reimbursement of expenditure actually incurred beyond the norm. Claims for meals and overnight accommodation should not normally apply when staying on a residential course or residential conference. Reimbursement of expenditure will be on the basis of receipts for costs actually incurred which will need to be submitted with the claim forms. Employees may not claim reimbursement for any alcoholic beverages; for themselves or others.

Details of the maximum levels of reimbursement are listed below.

### **Breakfast**

(leaving home before 7:00am if not included as part of an overnight stay) up to £8:20

### **Lunch**

(limited range of options which entails a greater cost than normally incurred) up to £9:40

### **Evening Meal**

(work beyond 8:30pm where this does not form part of the normal working day) up to £20:40

Overnight accommodation, where

- necessary school or Trust business is undertaken more than 25 miles from the employee's place of work and
- the relevant start and finish times make travelling home the same day unreasonable, unsafe or not cost effective (for example where long-distance train journeys would otherwise be during peak time) and
- the most cost-effective accommodation available has been selected

Where such costs are likely to be incurred the employee should seek advanced confirmation from the budget holder that expenses can be claimed. Where the employee is also the budget holder they should seek advanced confirmation from their Headteacher or the Trust Finance Director. There will be no reimbursement for alcoholic drinks or newspapers.

## **13. Childcare (cannot be paid)**

Staff occasionally ask to claim childcare costs when asked to work outside their normal pattern or during school holidays. Childcare costs must not be paid as expenses because this would constitute a taxable benefit.

## **14. Policy Review**

This policy will be reviewed every two years, or earlier if necessary, to respond to legislative changes or operational requirements.