



# Trust Expenses Policy

**Author/owner: Directors**

**Date adopted: Summer 2019**

**Reviewed: Summer 2023**

**Date of next review: Summer 2026**

## Contents

1.	Introduction .....	3
2.	Reimbursement of expenses .....	3
3.	Travel expenses .....	3
4.	Accommodation and other overnight expenses.....	4
5.	Re-imbusement for purchases .....	5
6.	Review of policy.....	5
	Appendix 1 - employee expenses claim form .....	<b>Error! Bookmark not defined.</b>

## **1. Introduction**

- 1.1 This policy sets out the Three Saints Academy Trust's rules on how employees can claim for expenses incurred in the performance of their duties for the school/trust.
- 1.2 The purpose of this policy is to ensure that employees are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes.

## **2. Reimbursement of expenses**

- 2.1 We will reimburse expenses properly incurred in accordance with this policy. Any attempt to claim expenses in breach of this policy may result in disciplinary action under the trust's disciplinary policy. We will reimburse expenses for actual expenditure that is incurred wholly and exclusively in connection with authorised duties that you undertake in the course of your employment.
- 2.2 All claims for expenses need to be approved by the Headteacher or line manager authorised to do this.
- 2.3 Expenses will only be reimbursed if they are:
  - claimed using the expenses claim form available from your Headteacher/line manager. This must be completed and signed and submitted to the authorising officer for their approval;
  - once authorised, submitted within to SCHOOL OFFICE WITHIN 1 MONTH of being incurred.
  - supported by relevant documents including original VAT receipts, tickets, and credit or debit card slips); and
  - where required, authorised in accordance with any instructions in force at the time the expense was incurred.
- 2.4 Claims for authorised expenses submitted in accordance with this policy will be paid directly into your bank/building society account into which your salary is paid.
- 2.5 Any questions about the reimbursement of expenses should be put to your Headteacher/line manager before you incur the relevant costs.

## **3. Travel expenses**

- 3.1 We will reimburse the reasonable cost of necessary travel in connection with our business. The most economic means of travel should be chosen wherever

practicable and possible. The following are not treated as travel in connection with our business:

- travel between your home and usual place of work;
- travel which is mainly for your own purposes; and
- travel which, while undertaken on our behalf, is similar or equivalent to travel between your home and your usual place of work.

3.2 **Trains.** In most cases trains will be booked for you by the finance team. Where this is not possible, you may purchase the ticket for your journey. Where you have purchased a ticket, you will only be reimbursed for the cost of standard class travel unless expressly authorised in accordance with the current authorisation procedure to travel first class. Where possible, rail journeys should be booked well in advance to benefit from discounts for early booking. A receipt should be obtained for submission with an expenses claim form.

3.3 **Taxis.** We do not expect you to take a taxi when there is public transport that would not greatly increase your journey time. However, when this is not the case, or the number of staff travelling together make it cost effective to do so, you can travel by taxi. A receipt should be obtained for submission with an expenses claim form.

3.4 **Car.** Where it is cost effective for you to use your car for business travel, and you have been authorised to do so, you can claim a mileage allowance on proof of mileage in accordance with the current authorised mileage rates authorised by HM Revenue & Customs. Details of the current mileage rates can be obtained from [your line manager OR the finance team] or from this website: <https://www.gov.uk/expenses-and-benefits-business-travel-mileage/rules-for-tax> You can also claim for any necessary parking costs which need to be supported by a receipt or the display ticket showing the cost of the parking.

3.5 **Air travel.** If you are required to travel by plane in the course of your duties you should discuss travel arrangements with the finance team in advance to determine if this is the most cost effective and economic method of transport. Where possible, arrangements and bookings will be made by the finance team.

3.6 We will not reimburse any penalty fares or parking fines that you may incur while travelling on our business.

#### 4. **Accommodation and other overnight expenses**

4.1 If you are required to stay away overnight in the course of your duties you should discuss accommodation arrangements with your Headteacher/line manager in advance. Where possible, arrangements and bookings will be made by the finance team on your behalf, but where this is not possible you will be advised of the

documentation that you will need to submit to reclaim expenses. However you will need to obtain approval in relation to the cost of the overnight accommodation if you are booking the room yourself and claiming expenses as the cost needs to be reasonable.

4.2 When you are required to stay away overnight in the course of your duties, to the extent that these are not included in the cost of accommodation, we will reimburse your reasonable out-of-pocket expenses provided they are supported by receipts for the following:

- breakfast up to a maximum of £[10.00] a day;
- lunch and an evening meal [including non-alcoholic drinks] up to £[15] a day for lunch, £[25.00] a day for an evening meal or, where both are incurred on the same day, an overall maximum of £[40.00]; and

For business travel where no overnight stay is needed, meals will only be reimbursed where travel commences prior to 7:00 am or after 7.30 pm. The cost of other food and drink, for example sandwiches at lunchtime or snacks, whilst at or away from your normal place of work are not reimbursed by the trust.

4.3 For the avoidance of any doubt, when the cost of attending an event (such as a conference) involving an overnight stay includes the cost of accommodation and/or meals, additional claims under this policy should not be made for those items.

## **5. Re-imbusement for purchases**

Purchases made on behalf of the school/trust for example small equipment or ingredients for cookery must be authorised in advance by your Headteacher/line manager. After purchase, expenses may be claimed by completing the expenses form and relevant receipt(s). If prior approval has not been obtained from the headteacher school reserves the right not to reimburse the cost.

## **6. Review of policy**

6.1 This policy is reviewed every 3 years by trust in consultation with the recognised trade unions. We will monitor the application and outcomes of this policy to ensure it is working effectively.