



Employee Expenses Policy

Version 1

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<p>Name of Responsible Committee/Individual</p>	<p>Trust Board</p>
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<p>Date Policy Agreed</p>	<p>June 2026 – Version 1</p>
<p>Target Audience</p>	<p>All stakeholders</p>
<p>Related Documents</p>	<p>Academy Trust Handbook HMRC guidance Financial Management Policy Disciplinary Policy</p>
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1. PURPOSE OF THE POLICY AND POLICY STATEMENT

The purpose of this policy is to ensure that trust funds are used only in accordance with the law, Articles of Association, the Academy Trust Handbook and the Funding Agreement. The trust has due regard to propriety and regularity and believes that those associated with it should operate in a way that commands broad public support.

This policy sets out the rules and procedures for claiming reimbursement for expenses, including travel and accommodation, incurred wholly, necessarily and exclusively on the business of the trust or school.

Any attempt to claim reimbursement for expenses fraudulently or in breach of this policy may result in disciplinary action being taken as per the trusts disciplinary policy.

This policy applies to all employees, trustees, members and governors of the trust.

2. ROLES AND RESPONSIBILITIES

The Board of Trustees is responsible for ensuring that public funds are used with propriety, regularity and value for money. The Board approves the framework for employee, trustee, member and governor expenses and receives assurance that this policy is being applied consistently and appropriately across the Trust.

The Board has delegated responsibility for the detailed review, monitoring and approval of this policy to the Finance, Audit and Risk Committee, which will report any significant issues, trends or breaches to the Board.

The Board will ensure that any expenses claimed by Trustees are reimbursed only in accordance with the Academy Trust Handbook and that appropriate scrutiny and independent authorisation arrangements are in place.

The **CEO** is responsible for ensuring all trustees and members are aware of the procedures set out in this policy and for ensuring all trustee and member expense claims made are handled in accordance with this policy and for ensuring this policy is applied consistently across the trust.

The **CFO** is responsible for ensuring all central employees are aware of the procedures set out in this policy and for ensuring all central employees expense claims made are handled in accordance with this policy and for investigation claims that appear excessive or inconsistent.

Headteachers/Principals are responsible for ensuring all employees and governors in their school are aware of the procedures set out in this policy and for ensuring all employee and governor expense claims made are handled in accordance with this policy.

Employees, trustees, members and governors are expected to follow the procedures set out in this policy and for keeping records of expenses incurred, including receipts.

3. TRAVEL EXPENSES

Employees are responsible for any costs incurred in journeys between their home and normal place of work. This is defined as 'ordinary commuting'.

Travel beyond the normal place of work to carry out work on behalf of the trust or school is defined as travel for 'business purposes'.

Travel expenses should be agreed in advance with the person responsible for authorising their expenses.

3.1 Personal vehicles and mileage

Employees may use their own vehicle for business purposes, where it is convenient and cost effective, and subject to the vehicle being safe, legal to drive, and having the appropriate licence and insurance in place.

Vehicle insurance and Driver Eligibility

Employees using their private vehicle for work purposes must ensure that their motor insurance policy includes business use (Class 1 minimum) covering work-related travel or have informed HR about ad hoc use so that they can use the Trust insurance policy. Evidence of valid insurance must be provided to the Trust/school prior to any business travel being undertaken and upon renewal.

The trust/school reserves the right to verify insurance documentation to confirm appropriate business use cover.

In addition, the trust/school will undertake checks to ensure that employees hold a valid and appropriate driving licence and will conduct annual checks in line with Health and Safety, HR and safeguarding requirements.

Employees must notify the trust/school immediately of:

- Any changes to their insurance cover
- Any driving disqualifications, endorsements or restrictions

Passenger travel and Car sharing

To support sustainability and reduce travel costs, employees are encouraged to share vehicles and travel together where practical when undertaking business journeys.

Where an employee uses their own vehicle for a business journey and carries one or more fellow employees travelling on the same business purpose, the trust/school may pay an additional passenger allowance in line with HMRC Approved Mileage Allowance Payments (AMAP) rates.

Passenger payments:

- Apply only where passengers are employees travelling on trust/school business
- Must relate to the same qualifying business journey
- Are payable in addition to standard mileage rates

Employees must record the names of passengers when submitting mileage claims.

The trust/school reserves the right to prioritise shared travel arrangements where feasible as part of its commitment to sustainability and value for money.

The trust/school will cover expense claims for:

- Tolls and congestion charges
- Reasonable parking costs
- Mileage, in line with [current HMRC rates for travel](#)

When calculating mileage expenditure, employees should use the distance travelled for business purposes. If setting out from home, the distance that would usually be travelled under ordinary commuting should be deducted from the total journey distance.

The trust/school will not cover the costs of:

- Vehicle insurance
- Fines (e.g. traffic offences, parking fines, wheel clamping unlocking)

3.2 Public transport

Employees are required to seek out the most cost-effective method of public transport for travelling on business purposes. This may include:

- Comparing different methods of transport
- Where possible, booking in advance to access reduced fares

Employees should travel in standard/economy class unless the cost of first class is the same or less.

3.3 Taxis

Taxis may only be reimbursed in the following limited circumstances:

- Where there is no suitable or cost-effective alternative method of public transport
- To ensure the personal safety of employees (e.g. when travelling after dark in certain circumstances)
- Where a group of employees are travelling together, resulting in lower costs than buying individual tickets
- When pre-arranged with the person responsible for authorising expenses in the case of illness, injury, disability, pregnancy or related factors.

4. ACCOMMODATION AND SUBSISTENCE

Reasonable expenses for the cost of accommodation, food and drink will be reimbursed when supported by receipts and when incurred wholly, necessarily and exclusively for business purposes.

4.1 Accommodation

If an employee requires overnight accommodation for business purposes, wherever possible a room should only be booked to maximum cost of:

- **£200** outside of Greater London
- **£300** in Greater London

Any costs above these rates must be agreed in advance with the person responsible for authorising expenses.

The trust/school will not meet the costs of any extension to the stay for personal reasons, or for individuals other than the employee, for instance a partner, family member or friend.

4.2 Subsistence

Where employees are working away from their usual place of work and meals are not provided, they may claim reasonable subsistence costs up to a maximum of:

- Breakfast rate **£10** – this may be claimed where an employee incurs a cost on breakfast taken away from home after the qualifying journey has started. Where this is part of an overnight stay, the full costs of the relevant hotel breakfast can be reclaimed.
- Lunch rate **£10**
- Evening meal rate **£20**

It is acknowledged that there may be occasions where an employee is required to make a claim for a guest when they invite a guest to have a meal with them for work purposes. The above rates and rules will apply on such occasions, but the expense must be approved by the **CEO** in advance.

All subsistence expense claims must be supported by an appropriate receipt.

The trust/school will not reimburse the purchase of any alcohol.

5. OTHER EXPENSES

Hospitality and gifts should not be claimed through the expenses process and must comply with the Trust's Gifts and Hospitality Policy.

Employees must not use personal funds to circumvent the Trust's procurement and approval procedures.

The person responsible for approving expenses may approve other categories of expense occurred while on the business of the trust/school on case-by-case basis.

Expenses must not result in personal benefit beyond reimbursement of actual costs incurred.

6. PROCESS FOR CLAIMING EXPENSES

Wherever possible, employees must seek approval from the person responsible for approving their expenses before incurring them. This is especially necessary for expenses which may fall outside of the categories or spending limits set out in this policy. Any failure to seek prior approval before expenses are incurred may result in the trust/school withholding reimbursement of the expense.

Employees must keep all receipts and proof of purchase for incurred costs.

In order to claim expenses, employees must:

- Complete the expenses claim form – **see Appendix 1** of this policy
- Attach all relevant documents (e.g. receipts or tickets)
- Submit the claim form to the person responsible for approving their expenses within **2 months** of the expense being incurred

Expense claim forms must be approved before the **20th day** of the month for reimbursement to happen in the next pay period.

7. MONITORING AND REVIEW

The **CFO** will monitor staff expenses monthly and report findings to the **CEO**.

Any expense claim submitted by the Trustees or Members will be reported separately to the Finance, Audit and Risk Committee for scrutiny.

The Finance, Audit and Risk Committee will be provided with information regarding anomalous staff expenses at each meeting.

The Finance, Audit and Risk Committee will review and approve this policy on an annual basis.

Staff Expenses Policy Version 1
Agreed by Finance, Audit and Risk Committee June 2026

Appendix 1. Employee, trustee, member and governor expense claim form

Name:	Position:
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I request the total sum of £ for expenses incurred wholly, necessarily and exclusively on the business of the trust/school.

I have attached relevant receipts to support my claim.

Signed **Date** -----

EXPENSE TYPE	DETAILS	COST £
Mileage for personal vehicles (use continuation sheet if required)		
Public transport		
Taxis		
Accommodation		
Subsistence		
Other (please specify)		
TOTAL EXPENSES CLAIMED		£

This form should be submitted to your line manager along with all relevant receipts.

This form should be completed within **2 months** of the expense being incurred.

Claim forms approved before the **20th day** of the month will be reimbursed in the next pay period.

Approval

Signed **Date** -----

Name:

Appendix 2. Mileage continuation sheet

Date	From (e.g. home, place of work)	To	Reason for journey	Number of miles claimed	Number of additional passengers	Mileage Claim £
TOTAL				miles		£