



## STAFF EXPENSES POLICY

<b>Date of approval by the Trust Board</b>	<b>15 October 2025</b>
<b>Review cycle</b>	<b>3 years</b>

## 1. Introduction

Alternative Learning Trust ('the Trust') staff may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of the business of their school, or the Trust. These mainly occur from attending meetings, training or conferences, or purchases made on school's or Trust's behalf. Any purchase made must be approved by the budget holder prior to purchase.

It is essential that HMRC regulations are met and, therefore, this policy must be adhered to when making an expense claim.

Any expenditure covered by this policy must follow the Trust's purchasing procedures. Purchases/bookings must be justified, authorised and receipted. The expenditure should preferably be made using a purchase order or a Trust charge card prior to travelling and attending external events. Where this is not possible, personal credit/debit cards or cash may be used and receipts claimed via the expenses process.

Staff must not use their own store loyalty cards when making purchases.

## 2. Claiming expenses

Payments for the personal expenditure of staff must be made by using either a:

- Staff travel expenses claim form  
or
- Personal expense claim form

The purchase of classroom equipment and items should normally be completed using the purchase ordering system and paid for directly by the schools in the Trust. A personal expense claim form may be used for reclaiming the cost of such purchases on occasion and approved by the budget holder **in advance of the purchase being made.**

Staff should make all reasonable efforts to get the best value possible when purchasing items, food, or travel tickets.

Supporting documents required as evidence, such as VAT receipts and bills, must be attached to the staff expense claim form. All items purchased over the internet must show the delivery address as the school's address. Any claims without the correct supporting documentation will not be paid.

Claim forms must be approved and signed by the budget holder/line manager; if there is a related party these related party claims must also be highlighted to the Trust's central team as they have to report to the auditor. This will usually be the Head Teacher in the case of schools. The approver is responsible for ensuring the legitimacy of all expense claims.

Claims by the Trust's Executive Principal/CEO should be authorised by the Chair of Trustees.

Claims by Head Teachers/Head of Schools, or others who report directly to an Executive Headteacher should be signed by the Executive Headteacher. A Head Teachers/Head of School who does not report to an Executive Headteacher should be authorised by the School's Business Manager.

Claims which do not meet approval will not be processed and will be returned.

A copy of the completed claim must be recorded and stored by the originating budget holder. The original, with any supporting documents, will be sent to the central finance team for payment.

The submission of false claims will be treated as a fraud and will lead to disciplinary action.

### 3. Tax considerations

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.

### 4. Travel expenses

Payment for mileage will be paid at the prevailing HMRC rate. Currently this is 45p per mile for all cars regardless of their fuel type (petrol, diesel, hybrid or electric). Staff are encouraged to car-share where possible and sharing is expected where staff start from/return to the same location on the same visit.

All claims for mileage must include:

- The date of the journey
- The reason for the journey
- The starting point and destination of the journey
- The number of miles claimed (see examples below)

Claims should be submitted monthly. Claims submitted over six months after the expense was incurred will not usually be paid unless authorised by the Executive Principal/CEO or Chief Finance Officer.

The Trust will never reimburse road traffic violations fines. Toll road fees and parking costs incurred while travelling on Trust business will be reimbursed where appropriate.

Business mileage will never be paid for a journey from home to a normal place of work. If a journey starts at home or finishes at home, the mileage claimed should be the lesser of the distance actually travelled compared to normal home to work mileage. Examples of mileage claims are given below.

**Example 1:** Jane travels to her workplace and does not visit any of the schools in the Trust

- Home to work mileage = 15 miles. Her return journey is 30 miles
- Jane cannot claim any mileage for travelling between home and work

**Example 2:** Alex travels to workplace, then to school A, then back to workplace before getting home

- Home to work mileage = 15 miles. Return journey is 30 miles
- Mileage from work to school A = 25 miles. Return journey is 50 miles
- Travel from home to work – no claim can be submitted
- Travel from work place to school A and return to work place. Alex can claim 50 miles

**Example 3:** Syed travels from home to school B, then to his workplace and later travels home

- Home to work mileage = 15 miles. Return journey 30 miles
- Travel from home to school B = 25 miles
- Travel from school B to work place = 10 miles
- He travels a total of 25+10+15 miles = 50 miles
- He can claim 50 miles, less his normal return journey from home to work (30 miles) = 20 miles

**Example 4:** Magda travels from home to school C then to school D and then returns home

- Home to work mileage = 15 miles. Return journey of 30 miles
- Travel from home to school C = 40 miles
- Travel from school C to school D = 10 miles
- Travel from school D to home = 35 miles
- Magda has travelled 85 miles (40+10+35). She can claim 85 miles less her normal 30 miles return journey = 55 miles

## **5. Vehicle insurance**

The Trust does not provide car insurance for staff using their own vehicles. Staff members are responsible for ensuring they are appropriately insured (business use insurance) prior to travel.

Staff must ensure that the car is safe and legal to drive.

School Finance Officers must be shown valid car insurance including business use.

## **6. Travel by rail, bus, taxi or aeroplane**

The use of public transport for eligible journeys will be reimbursed upon receipt, provided the expenses are reasonable. Staff should ensure they travel by the most economical method, bearing in mind both the cost and travel time. Any overseas travel for school trips should be approved by the Head Teacher of the school.

Staff should use the most economical class of travel. In the vast majority of cases, this will be at standard or economy class unless the cost of first class is at the same cost or less. If such instances arise, all claims must be submitted with the standard and first class prices. Staff would be expected to take advantage of fare-saving deals and not the full standard fare. Travel in London is expected to be undertaken on local bus, train or underground services.

The cost of taxis will only be reimbursed for travel to and from a location where the employee has to travel for their work (an not to and from the workplace and home). They must be supported by a receipt and meet one of the following conditions (to be approved in advance).

- Where staff have heavy luggage to transport
- Where there is no other suitable method of public transport
- If a journey is made after dark, or the use of public transport would require a long wait

The school will not pay for the travel of any accompanying person (such as a spouse or friend) unless specifically approved in advance by the Executive Principal/CEO.

## **7. Cost of meals and accommodation**

Staff should not normally stay overnight at the Trust's expense when it is reasonable to travel on the day of the meeting. Normally all accommodation should be booked by the central finance team.

The cost of meals purchased by staff required to work away from their home or the normal place of work (unless at another school within the Trust) may be claimed. No reimbursement will be made for an activity or visit where the staff member would normally have provided their own lunch e.g. school trips. However, the cost of meals will be paid when on a course or otherwise away overnight.

Reasonable expenses for the cost of food and drink when working away will be reimbursed when supported by receipts. On no account will expenses be allowed for alcoholic drinks.

Only the cost of accommodation for business purposes will be reimbursed by the Trust. The Trust will not meet the cost of additional persons (e.g. a spouse or other family members).

Personal items, such as alcoholic drinks, mini-bars, newspapers, etc will not be reimbursed and should be excluded from bills submitted for expense purposes or deducted if this is not possible.

## **8. Telephone and mobile expenses**

Business calls made from a home telephone or personal mobile may be reimbursed subject to provision of an itemised telephone bill and their inclusion on the personal expense form. Line or equipment rental will not be reimbursed.

The Trust provides mobile phones for operational purposes and to some senior staff or staff whose jobs require them to be issued with mobile phones. This is at the discretion of the Headteacher and with clear reason, these could include Safeguarding, Business Continuity and Pastoral care as examples.

The Trust expects all phone allocations and bills to be reviewed by the Business Managers in each school on a termly basis. There must be clear records of who has an allocated phone, for what purpose and any excessive charges must be reviewed by the headteacher and central finance team.

Staff should not use their own mobile phones unless in emergencies.

Personal use of Trust mobile phones should be limited and the Trust reserves the right to recharge excessive use of Trust mobile phones to staff.

## **9. Eye care**

The Trust operates an Eye Care Policy where employees can be reimbursed for eye tests and glasses if they meet the criteria outlined in the Trust's Eye Care Policy.

**Person responsible for updating this policy**

**Chief Finance Officer**