



Expenses Policy

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“Learning together, to be the best we can be”

1. Purpose

- 1.1. All staff have a responsibility to protect the assets of the Trust. This policy is intended to provide employees with detailed guidance on the correct procedures to follow when claiming travel and subsistence expenses. All employees are expected to limit expense costs wherever possible by utilising public transport, low cost parking solutions, booking rail tickets in advance etc. Expense claims will be rejected if value for money has not been achieved where it reasonably could have been.

2. Scope

- 2.1. This policy relates to all academies and settings across Nexus MAT.

3. Categories of Claimants

- 3.1. Staff - The Trust will reimburse staff for all reasonable expenses necessarily incurred in the performance of their duties, such as mileage, car parking and public transport (including rail). Consideration should always be given to using the most practical and cost-effective method of travel. All reimbursement claims will be paid via the payroll system.
- 3.2. Governors - The Trust will reimburse governors (including Members and Directors) for all reasonable expenses necessarily incurred in fulfilling their duties, such as mileage, car parking and rail fare. Consideration should always be given to using the most practical and cost-effective method of travel. All reimbursement claims will be paid directly via direct bank transfer.
- 3.3. Non-employees – Travel costs of candidates for interview and for other non-employees will **not** be reimbursed.

4. Purchase of Resources

- 4.1. As covered in the Procurement Policy, goods should be purchased with payment by invoice or where necessary by credit card or pre-paid card. In exceptional circumstances, items purchased on behalf of the Trust or one of our schools by a member of staff may be reclaimed with a copy of the receipt provided in all cases, as evidence of expenditure. However, the Trust

reserves the right to **not** reimburse, if expenditure wasn't approved in advance.

5. Reimbursement for damages

- 5.1. The Trust accepts no responsibility for loss or damage of personal property brought onto school premises as this is done at the individual's own risk.
- 5.2. The Trust will, however, reimburse up to £200 to an individual for prescription spectacles that are damaged by a pupil. Any damage **MUST** be reported to the Headteacher and a receipt must be provided to evidence the replacement cost.
- 5.3. Other personal items that are damaged as a result of damage by a pupil will be assessed on a case-by-case basis, though the default position is that no losses will be reimbursed;
- 5.4. Where an employee is responsible for the deliberate or accidental damage of another's personal item(s), they will be personally responsible for agreeing and providing reimbursement.

6. Modes of Travel

- 6.1. **Home to base travel** – employees are responsible for the cost of all travel between their home and their primary place of work ("base"). Where an employee is travelling to a destination other than their defined place of work on any given day, the home to base mileage and return must be deducted from any mileage claim, before any claim can be made.

Where an employee is travelling to a train station, it is their responsibility to arrange transport to and from there, unless alternative arrangements have been agreed in advance (e.g. it may, in some instances, be cheaper to take a taxi to and from a train station compared to the cost of parking. Whilst this would therefore reflect a better value for money solution, it must be agreed in advance with the responsible budget holder, before a claim can be made).

- 6.2. **Mileage** – mileage allowance for all vehicles will track HMRC's AMAP (Approved Mileage Allowance Payment). When claiming mileage, a mileage claim sheet must be completed. Mileage claims must reflect the shortest

route available, as per AA Route Planner and any deviation from this must only be because of an unexpected road closure or undue delay on the shortest route.

- 6.3. Fines** – all drivers must note that any parking fines, road traffic fines, congestion fines or other penalties incurred are their personal responsibility and will not be reimbursed by the Trust.
- 6.4. Insurance** – drivers should ensure that their own private vehicle is adequately insured for business use, as the driver is personally liable for any incident.
- 6.5. Road worthiness of private vehicles** – it is the responsibility of drivers to ensure the road worthiness of their vehicle and that the vehicle meets all the requirements of the Road Traffic Act.
- 6.6. Public Transport** – the use of public transport is encouraged and should be used where possible and most cost effective.
- 6.7. Taxis** – when travelling by taxi, a receipt must be obtained from the driver. Where possible, the claimant should obtain prior approval from an approved signatory before using a taxi. Travel by taxi should be kept to a minimum and normally only under the following circumstances:
- Where heavy baggage or equipment is being transported;
 - Where no public transport is available;
 - When a member of staff has a temporary or permanent mobility issue, or;
 - Where personal security is an issue.
- 6.8. Rail** – for all journeys, colleagues will be expected to travel standard class. Rail tickets should be booked in advance using a Trust credit card where possible, to ensure the cheapest rate and prevent a need for expenses reimbursement.
- 6.9. Air** – where it is the most cost-effective method of travel, colleagues may opt to travel by air. Before booking any air-travel, colleagues must obtain written approval from the CEO (or in the case of CEO travel, from the Chair of the Board or their proxy). Tickets may only be purchased following written approval. Evidence of written approval should be uploaded to the finance

system when the requisition is raised. Employees will be expected to travel economy class.

- 6.10. Congestion and Toll Charges** – drivers will be reimbursed for Congestion and Toll Charges incurred subject to production of receipts, where available. Congestion Charges will only be reimbursed at the daily rate, so the driver must ensure that payment is made before the deadline.

7. Day subsistence

- 7.1.** When colleagues are on class day trip, packed lunches can be requested from the academy kitchen, where applicable. In exceptional circumstances, the academy may provide a lunch free of charge. This is at the discretion of the Headteacher, though normal practice is for employees to cover the cost of their own lunch.
- 7.2.** When colleagues are on overnight trips, they will follow the same meal arrangements as the students on the trip.
- 7.3.** When colleagues are working away from their usual place of work for a period of a day, there is an expectation that they bring their own lunch, or purchase one locally, as they would do normally. A reimbursement of up to £7 will be made if away for longer than one day. Evening meals will be reimbursed up to a value of £25 if returning home later than 8pm. Evidence of lunch/dinner expenditure will be required.
- 7.4.** Day subsistence for governors will be agreed by the CEO on a case-by-case basis.
- 7.5.** Under no circumstances will the cost of alcoholic beverages be reimbursed.

8. Overnight Subsistence

- 8.1.** When travelling requires an overnight stay, the daily rate of reimbursement for meals must reflect the actual cost of meals/beverages up to a maximum of: Breakfast £7; Lunch £7; Evening Meal £25. Evidence of expenditure for each individual meal will be required.

8.2. Where staff are supporting children and young people on a residential trip, bespoke arrangements will be agreed with the Headteacher.

8.3. Overnight subsistence for governors will be agreed by the CEO on a case-by-case basis.

9. Gratuities

9.1. Gratuities are treated as discretionary costs by the Inland Revenue. As such, any reimbursement is treated as a taxable benefit, therefore, gratuities will **not** be reimbursed.

9.2. Service charges included within the overall cost of the meal are acceptable and will be reimbursed as part of the usual expenses claim.

10. Advances for Travel Costs

10.1. Only in exceptional circumstances will advances be made to employees and governors to assist in covering travel costs. Advances must be approved by the Headteacher (school) or CEO (for Headteacher or central Trust staff). For employees, any offer of advance is conditional upon acceptance of a repayment in the following month.

11. Accommodation

11.1. Overnight stays must be pre-approved by Headteachers for school staff, and the CEO for Headteachers. The Chair of the Trust Board (or their proxy) will approve any overnight stays by the CEO.

12. Authorisation and Re-imbursement

12.1. All staff must submit expense claims for approval within one month of the end of the month in which the travel or expenditure was incurred. Delayed claims will be rejected in all but exceptional cases. Mileage re-imbursement claims must be made on a monthly basis, with the supporting Mileage Claim spreadsheet uploaded as evidence.

- 12.2. Appropriately detailed VAT receipts or invoices must be uploaded as substantiation of expenditure incurred. Where receipts are not available, i.e. for toll charges or underground fares, the reason for their unavailability must be given, and proof of the value of the claim must be provided (e.g. bank statement). An explanation for missing evidence will be required in order for a claim to be approved. It is the responsibility of the claimant to ensure that the amounts claimed are justifiable, represent value for money and have the relevant receipts attached.
- 12.3. Claims are submitted and approved digitally through the Trust payroll system, with employee self-service being encouraged where available. School Resource Managers can provide hardcopy forms for employees to complete and sign, where self-service is not an option. Where approval is delegated below Headteacher level, a record of the delegation must be kept.
- 12.4. Central Trust team staff should forward claims to the central HR team for processing. All central team members and Headteacher claims, including mileage, need to have been approved by line managers in advance. Line manager approval will be uploaded to the payroll portal.
- 12.5. Reimbursement will be made through the next payroll in line with payroll cut-off dates.
- 12.6. Governors (including Members and Directors) must submit signed expense claims to Clerking Services within one month of the end of the month in which the travel or expenditure was incurred. An Expenses Reclaim form is available from the school office or the Clerking Services. Reimbursement will be via direct bank transfer, and will be made once approval from the Chief Executive Officer has been provided.