



The Lord Almighty is holy. His glory fills the world. (Isaiah 6:3)

We strive to live holy lives through
 "... love that is patient and kind" that "never gives up"
 enabling us to "Go out into the world, and love the people we meet."
 (Saint Paul and Saint Teresa)

All Saints Academy Expenses Policy

Date of Policy	February 2024	Responsibility	Finance & Audit
Date of review	February 2026	Approval date	February 24
Commitment to equality	At All Saints Inter Church Academy we believe that the provision of an outstanding education which develops a wide range of skills is crucial for opening up opportunities and increasing the chance of a successful life for every pupil. As a school, we are therefore committed to avoiding discrimination and promoting equality at all levels and recognize that by doing this, attainment and progress of all pupils will be improved.		

Introduction

Staff may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of the Trust's business. These may arise from attending meetings, training or conferences, or purchases made on the Trust's behalf. Any purchase made on behalf of the Trust or school **must be approved by the budget holder prior to purchase.** Failure to do so may mean that an expense claim is rejected.

It is essential that Inland Revenue regulations are met and therefore this policy must be adhered to when making an expense claim. This policy also works in conjunction with the Trust Finance Regulations Policy.

The Accounting Officer of the Trust is accountable to Parliament for Regularity compliance of the Trust; ensuring that public funds are used for their intended purpose. Therefore, the Accounting Officer takes ultimate responsibility for the application of this policy and responsibility for the delegation of authoritative responsibility in respect of the policy.

The policy applies to Local Governors, Trustee, members of committees, full and part time members of staff and temporary staff.

All expense claims to be processed in accordance with any other requirements within the Trust Finance Regulations.

The Accounting Officer's expenses must have been signed as authorised by the Chair of Trustees prior to processing and must be paid via the EPM portal.

Claiming Expenses

- Payments for the personal expenditure of staff must be made using an Expense Claim Form.
- Where cost of travel is paid for via the school credit card any additional cost of travel not covered within this policy (such as 1st class travel) must be reimbursed by the employee. Unless it can be proven and evidenced that the cost of 1st class travel is cheaper than a standard ticket.
- The purchase of equipment and items must be completed using the purchase ordering system and paid for directly by the school. An Expense Claim Form may not be used for reclaiming the cost of such purchases.
- In exceptional circumstances staff may reclaim minor purchases for equipment and items, to the value of £25, with prior approval of the budget holder, via an expense claim form.
- Staff should make reasonable efforts to get the best value possible when purchasing items, food or travel tickets.
- Supporting documents required as evidence, such as receipts and bills, must be attached to the Expenses Claim Form.
 - Claim forms must be approved and signed by the budget holder.
 - Claims by the CEO must be authorised by the Chair of Trust.
 - Claims which do not meet approval will not be processed and will be returned. The original receipts, with any supporting documents, will be sent to hr@allsaints.cambs.sch.uk
 - The submission of false claims will be treated as a serious matter and may lead to disciplinary action and/or be address in line with the Trust Anti-Fraud Policy

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.
- No tax or NIC liability arises in respect of mileage claimed for the use of the employee's own car under the above rules and details need not be reported in personal tax returns.
- Other expenses will be paid via payroll. These will be treated as benefits-in-kind and taxed accordingly.

Travel Expenses

Members of staff who have to use their own private car on Trust business must seek prior authority to do so from their Line Manager.

Before travelling staff should compare the standard class public transport costs and if cheaper and practical, should opt for rail travel if available.

Claims for mileage excludes ordinary commuting, including weekends, evenings, holidays etc. (Commuting– refers to one journey each way from home to work and work to home on normal/contractual working days and will not be reimbursed.)

- Payment for mileage will be paid at the appropriate HMRC rate (currently up to 45p per mile for the first 10,000 miles per annum and 25p for each business mile thereafter). An additional 5p per mile can be claimed for each passenger transported, their names will need to be detailed on the expenses claim form. The rate specified is paid irrespective of the fuel type or capacity of the car. <http://www.hmrc.gov.uk/payerti/exb/a-z/m/mileage-expenses.htm>
- The mileage rate for use of motorcycle to claim for travel is a rate of 24p per mile, irrespective of the number of miles travelled.
- The mileage rate for the use of a bicycle to claim for travel is a rate of 20p per mile, irrespective of the number of miles travelled.
- If a member of staff starts/ends their journey at their home, and the distance travelled is less than the distance that would have been travelled had they started/ended at the school, the lesser distance will

be paid.

- The date of, reason for, starting point and destination of the journey should all be shown on the Expenses Claim Form.
- Additional expenses incurred during the cost of the trip such as parking meters, tolls or car park charges
- Claims submitted over a month after the expense incurred may not be paid.
- Parking or speeding fines will never be reimbursed.

Vehicle Insurance

- The school does not provide car insurance for staff using their own vehicles. Staff members are responsible for ensuring they are appropriately insured, including business travel, prior to travel.
- Staff should provide proof of adequate business insurance, to School Business on request to Finance staff on request, to facilitate expenses being processed in a timely manner.
- Staff must also ensure that the car is safe and legal to drive.

Use of Public Transport

- The use of public transport for eligible journeys will be reimbursed upon receipt, provided the expenses are reasonable.
- Staff should use the most economical class of travel. Generally, standard or economy class. Staff may choose to pay for 1st class public transport but they will only be reimbursed the cost of 2nd class travel. Unless it can be proven and evidenced that the cost of 1st class travel is cheaper than a standard ticket.
- The school will not pay for the travel of any accompanying person, unless their attendance is required as a representative of the school or the staff member requires assistance by means of reasonable adjustments.

Subsistence Allowances

- Subsistence allowances may be claimed for meals purchased by staff required to work at a location twenty miles or more away from their home or the school. No reimbursement will be made for an activity or visit where the staff member will normally have provided their own lunch e.g. school trips.
- Overnight Subsistence Rates

- Reasonable expenses for the cost of accommodation, food and drink will be reimbursed when supported by receipts.

Actual cost of subsistence for meals/beverages to a maximum claim of:

Breakfast	£5.50
Lunch	£10.00
Dinner	£10.00
Overnight stay	£100.00

- Only the cost of accommodation required for business purposes will be reimbursed by the school. It will not meet the cost of additional parties or accommodation provided to a spouse or other family members.
- Personal items, such as alcoholic drinks, mini-bars etc. will not be reimbursed and their total should be deducted from any bills submitted for expenses purposes.
- “Staying with Friends” Allowance
The Trust actively encourages an employee chooses to stay with friends or relative instead of a hotel if possible. The Trust will pay up to £25 a night directly to the friend or colleague in lieu of staying at a hotel.

Telephone and Mobile Expenses

- Where pre-agreed business calls made from a home telephone may be reimbursed subject to provision of an itemised telephone bill and their inclusion on the Staff Expenses Claim Form.
- Where pre-agreed calls from personal mobile phones made for business purposes may be reimbursed subject to provision of evidence of the calls attached to the Staff Expenses Claim Form.
- Line or equipment rental will not be reimbursed.

Eyesight tests for Visual Display Users

- The Trust recognises its duty to comply with the Health & Safety (Display Screen Equipment) Regulations 1992 amended (2002), which includes provision for eye tests and spectacles required specifically for use with Display Screen Equipment (DSE).
- Staff identified as users, as defined by the Health and Safety (Display Screen Equipment -DSE) Regulations 1992, are entitled to free eye tests on request at their employer's expense. See Separate information leaflet for guidance.
- It is unlikely that most teachers would be considered as "user" under the regulations above due to the nature of their work.
- Staff should speak to their Line Manager if they are unsure whether they would qualify.
- The maximum amount of money that can be claimed for an eyesight test is £20. If corrective lenses/glasses are needed for VDU work only then the Trust will meet up to £44 of the cost. Employees can claim for an eyesight test once every two years, or more frequently if recommended by their optician or

Entertaining

- The general principle regarding the reimbursement of entertainment expenditure is that staff members will be reimbursed reasonable entertaining costs for themselves and guests where guests are present for a professional purpose, their presence is considered to be beneficial to the school and where prior approval from has been granted.
- Expenses for entertaining will only be reimbursed for staff who have a valid reason for being present. An appropriate cost for entertaining is considered to be £15 per head for lunch and £25 for dinner this must not include any alcohol and gratuities.
- It is stressed that no reimbursement of entertaining expenses will be made unless the above guidelines are followed. In addition, it should be noted that under no circumstances will the school contribute to the cost of entertaining when only members of staff are involved.
- The following information should be included on/with expense claim forms regarding entertaining expenditure:
 - names of attendees
 - the organisation they represent
 - the purpose of the entertainment (e.g. negotiation of contract)
 - appropriate receipt

Links with other policies

Financial Regulations
Disciplinary
Anti-Fraud

