

**Creating Tomorrow Trust**  
**Staff, Trustee and Governor Expenses Policy**



**About this document:**

**Purpose**

The purpose of this policy is to ensure that staff, governors and trustees understand what expenses can or cannot be claimed for, and how the trust ensures public money is used appropriately.

<b>Complied by:</b> CFO Anthea Murphy	<b>Date:</b> Jul 2024
<b>Committee:</b> Business	<b>Date agreed by Trustees:</b> Jul 2024
<b>Review Cycle:</b> Every 3 Years	<b>Review Date:</b> Jul 2027

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**Wellbeing in our Trust**

We can all be affected by poor physical and mental health at times during our lives and it is important the appropriate support is available in a timely manner.

Health and wellbeing is everyone's responsibility and we encourage an open and honest culture whereby anyone can discuss any issues they may have.

The Trustees of Creating Tomorrow take the health and wellbeing of all employees seriously and are committed to supporting our staff. The Trustees ensure that support for staff is available through:

- Effective line management
- Commitment to ensuring an appropriate and balanced workload
- Supportive and professional working environments
- Employee support programs
  - Education Support: telephone number 08000 562561 or website [www.educationsupport.org.uk](http://www.educationsupport.org.uk)

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## **Creating Tomorrow Trust**

### **Staff, Trustee and Governor Expenses Policy**

#### **1. Intent & Aims**

The principles of this policy are:

- To ensure employees are reimbursed on a timely basis for all reasonable expenses incurred wholly, necessarily and exclusively in the course of the Trust's (including school's) business;
- That employees should not incur any personal financial benefit through their employment with the Trust other than their agreed salary. Any breach of this principle may lead to disciplinary action;
- To ensure employees are aware that only by complying with the policy can the academy make reimbursements of expenses without deduction of tax;
- That the Trust recognises there are situations where an employee may be entitled to reclaim expenses in addition to their salary; this policy sets out the relevant provisions in this regard
- To ensure the Trust complies with its legal and tax obligations;
- To ensure employees are aware that public relations and perceptions require the Trust not only has a rigorous, effective and transparent staff, governors and trustees expenses policy in place but also that no misleading or unfortunate impression can be created in the application of this policy. Accordingly, the Internal auditors will be requested to carry out periodic reviews of the application of this policy;
- This claims procedure ensures that the Trust manages this part of its financial transactions with due diligence. The policy and procedure are mandatory to all employees. They provide guidance to all individuals claiming reimbursement of travel, subsistence or other expenses incurred in connection with Trust business.
- The policy applies to governors, members, trustees, members of committees, full and part-time members of staff, agency staff working for the Trust, other temporary staff, and volunteers.

#### **2. Legislation and Guidance**

- The Chief Executive Officer (CEO) of the Trust is the Accounting Officer of the Trust and is accountable to Parliament for Regularity compliance of the Trust i.e. ensuring public funds are used for their intended purpose. The CEO is therefore ultimately responsible for the application of this policy and responsible for delegation of authoritative responsibility in respect of this policy;

##### **2.1 Insurance**

- The Trust does have the facility to provide insurance for occasional business use to enable staff to use their own vehicles, however:
- Employees are required to confirm that they have taken out personal car insurance with an appropriate extension to cover use in connection with Trust business.
- The mileage rates payable by the Trust include an element to defray the cost of insurance as well as vehicle depreciation, fuel etc.

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#### **3. Procedures**

- Payments to employees for personal expenditure (i.e. mileage, subsistence etc.) must be made using a travel and expenses claim form. This form must not be used by an individual to reclaim, for example, the costs of equipment which should be ordered using the requisition/purchase ordering system and paid with an invoice.
- The procedures for the reimbursement of expenses incurred by an employee while engaged on Trust/school business are set out below. All employees wishing to claim reimbursement of expenses should pay particular attention to these procedures, which also include mileage, and subsistence rates.
- Supporting documentation (e.g. receipts, proof of stay, and other supporting information) must be attached to the travel and expenses claim form.
  - Before any expenses are paid they will require approval and authorisation. The Headteacher will approve all travel claims relating to individual school staff and the CEO, the CFO or the COO will authorise all travel claims relating to trust central staff, Headteachers, governors, trustees and members. Claims which are not authorised in compliance with these procedures will not be processed and will be returned unpaid.
  - Employees are prohibited to purchase any items using their own money. If this occurs then this may not be reimbursed as it does not comply with the ATH.
  - Payment will be made via payroll except for some expenses relating to exchange visits, foreign visits and trust/school journeys undertaken in one day.
  - If an employee attempts to submit a false claim this will be treated as a serious offence which may lead to disciplinary action and a referral to the police.
  - Expense claims must be submitted on a monthly basis using the form designated by the Finance Team. Staff expenses to be processed must be done within 3 months after the expense has been incurred, any claims after 3 months will not be processed.

#### **4. Reimbursement Categories**

##### **4.1 Car Mileage**

- 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.
- They should ensure that their insurance cover extends to business use and a copy of this is to be presented to the trust/school, and updated annually.
- Before travelling, staff members are required to compare standard class public transport costs, and, if cheaper and practical, should opt for rail travel when a direct rail service is available.
- Staff authorised to use their own car on Trust business must claim on the expenses form obtainable from the Trust.
- Payment for mileage will be paid at HMRC rates.

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- Normally mileage claims will be paid only for journeys which start and end at school or from home to the destination, whichever is the shorter distance. If travelling directly from or to home the normal mileage which would have been travelled from home to school should be deducted from the total mileage claim for the journey. Total mileage should ideally be confirmed by reference to a route planner website.
- Full details of all journeys including the date, reason for the journey, starting point and destination should be shown on the travel and expenses claim form.
- The Trust will not, under any circumstances, reimburse parking or speeding fines.

#### 4.2 Public Transport

- Wherever possible employees should travel by train or bus or car share when making the same journey.
- Where employees use public transport, reimbursement will be on a receipts basis, provided the expenses are reasonable.

#### 4.3 Rail Travel

- Wherever possible employees should travel by train standard passenger rate. Employees may choose to travel by 1st class public transport, but they will only be reimbursed the cost of standard class travel.
- The Trust is only liable for the costs relating to a member of staff's travel. Any accompanying persons will be responsible for their own costs. The exception to this is where their attendance is required as a representative of the school and in such circumstances, prior approval must be obtained from the Headteacher.

#### 4.4 Subsistence Allowance: Daily and Overnight

- The subsistence rates listed below represent the maximum permissible rates available.
- Where employees travel on Trust business and an overnight stay is necessary, an overnight subsistence allowance may be claimed. The Trust will reimburse the reasonable costs of accommodation, food and drink when supported by receipts.
- The Trust will only bear the cost of accommodation required for business purposes and will not meet the costs of any extensions to a stay for personal reasons or for accommodation provided to a spouse or other family members.
- Employees should note that items of a personal nature, such as alcoholic drinks, mini-bars, film hire etc. will not be reimbursed by the Trust and these should be deducted from any bills submitted for reimbursement.

Subsistence: Only claimable if an overnight stay is involved, this must reflect the actual cost of meals/beverage up to a maximum of:

Breakfast	£8.00
Lunch	£10.00

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Dinner	£15.00
Overnight Stay (B&B)	£100.00

#### **4.5 Entertaining**

- Reimbursement of entertainment expenditure will be agreed in exceptional circumstances. Employees 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 Trust and where prior approval from the CEO has been granted.
- Expenses for entertaining will only be reimbursed for employees in exceptional circumstances. An appropriate cost for entertaining is considered to be £15 per head for lunch and £25 for dinner.
- 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 Trust 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 receipts.

## **5. Miscellaneous Expenses**

### **5.1 Telephone Calls and IT Related Expenses**

- Home and telephone calls – employees required to make business calls on their home or mobile telephones must attach the appropriate bill to the employees expenses claim form with the relevant business calls highlighted and only these will be reimbursed.
- The Trust provides mobile phones for operational purposes and to some senior staff. Such phones can be used for personal use (for example to let someone know you will be late home) on occasion but bills will be monitored and any excessive personal use will need to be repaid.
- In all cases provision of top up cards for Pay as you Go services are not permitted as HM Revenue & Customs rules cannot be met.
- Broadband and Internet Connections – The Trust will not reimburse staff for personal broadband or internet connections as the Trust cannot demonstrate sole and exclusive business use to satisfy HM Revenue and Customs guidelines.
- The Trust recognises there will be exceptional cases where staff will be asked to work from home, using a dedicated 3G or 4G internet dongle. In these circumstances the Trust will arrange for direct provision of the service, following approval by the Headteacher.

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#### **5.2 Interview Expenses**

- Expenses will be paid to the successful candidate only and will be reimbursed in the first month's salary unless requested otherwise.
- Please note that for candidates travelling from abroad, travel expenses will only be paid from the first point of arrival in England and, in exceptional circumstances, one night's bed and breakfast accommodation will also be paid.

#### **6. Expenses Claimable**

- Subsistence (Breakfast, Lunch, Dinner, Tea, Hotel B&B) – only claimable on an overnight stay and must reflect actual cost up to a maximum (see above)
- Public Transport (trains, buses, ferries)
- Taxis
- Airfare (internal flights only, as long as this is the overall cheapest option). For the full journey. Proof of this will be required.
- Car Parking
- Congestion Charge
- Toll Charge
- Telephone calls
- Interview expenses to the successful candidate
- Eye Tests

#### **6.1 Expenses Not Claimable**

- Employees acting as agents for the Trust – where an employee pays for any goods and services which are not specifically consumed by the employee then the reimbursement should be made via accounts payable (General Order form)
- Relocation expenses
- Parking and Speeding fines

#### **7. Employee Benefits**

There are certain employee benefits which have been agreed with the trust board and are made in addition to salary:

- On occasion, with prior agreement from the LGB, lunch may be provided during an INSET day (max cost/head £10)
- Free tea and coffee.

#### **7.1 Cash Advances**

Employees who are about to do extended work or to embark on extended travel on behalf of the Trust, and who will be required to incur expenditure while on the trip or doing business for the Trust may claim a cash advance.

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- Only the Trust Leadership Team can authorise cash advances.
- Requests for cash advances should be made well in advance of the work or travel to allow for payment before the travel/work date.
- Claimants must state:
  - That it is an advance
  - How much is required
  - The purpose for which this is required
  - The planned dates of travel/work
  - The requirement for authorisation for cash advances is the same as for other expenses claims
  - Within 21 days of returning from the travel or completing the work claimants must provide an expenses claim and/or reimbursement of the advance to the Trust Finance Office.

#### 7.2 Spectacles for Display Screen Equipment (DSE) Users

Employees **required** to operate Display Screen Equipment in order to carry out their duties as a member of staff will receive appropriate training to do so.

However, the Trust may pay an amount towards the cost of an eye test and provision of spectacles.

In this regard the Trust will cover any costs associated with the test and may make a payment of up to **£60** towards the costs of frames or lenses, in so far as their requirement relates to the use of Display Screen Equipment.

Any payment by the Trust towards the costs of spectacles will be limited to the specified amounts. Claims as normal must be authorised by the appropriate line manager and should be made using the staff expense claim form.

#### 7.3 Cleaning of Uniforms / Equipment

A limited number of employees are provided with branded uniforms or other equipment as part of their role in the Trust. The uniforms should be maintained by the staff member so they are clean and tidy in use. No expenses can be claimed for cleaning unless the cost is exceptional (and more than would be expected for other work attire).

#### 7.4 Training Courses

- The Trust provides training courses to enable employees to improve their effectiveness at work.
- All costs and expenses of in-house training courses are borne by the Trust.
- Where it is necessary for employees to travel to attend such courses, any travel and subsistence expenses incurred may be claimed as business expenses under the rules indicated in the sections 5 and 9 of this policy.
- The Trust will also meet the cost of external courses where the training leads to the acquisition or improvement of knowledge, skills or personal qualities which are likely to prove useful in

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carrying out the employees current or potential duties of their employment.

- These courses for which the Trust will pay, must be authorised by the appropriate line manager with the agreement of the Headteacher, before the training takes place. A request may be refused but in this case the line manager or Headteacher will give reasons.

#### 7.5 Car Parking

Parking costs incurred in the course of Trust business travel may be claimed via the expenses system, but the costs of parking otherwise at the normal place of work may not be claimed.

#### 7.6 Using Personal Transport on Trust Business

**Note:** 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 taxreturns.

#### 7.7 Hired Vehicles

The cost of fuel used for Trust business purposes in cars and vans hired by the Trust should be entered on the staff expenses claim form under travel.

#### 7.8 Professional Subscriptions and Membership of Professional Bodies

Normally personal professional subscriptions are the responsibility of individual employee. No reimbursement will normally be provided by the Trust for such costs, although individual employees may be able to claim tax relief for such costs either through their tax code or on their own tax self-assessment returns.

However, if there are benefits to the Trust, by being a member of an organisation, payment may be allowable but this must be agreed, prior to the expense being incurred, by the Headteacher/Trust Leadership Team.

### 8. Monitoring Arrangements

The Chief Finance Officer is responsible for the implementation of this policy.

This policy will be reviewed and approved by the Business Committee every 3 years.

### 9. Links with other Policies

This Expenses Policy is linked to the following policies:

- Disciplinary Policy
- Staff Code of Conduct Policy