



Employee Expenses

Approved by: Trust Board

Last reviewed: October 2026

Next review due: July 2027

EMPLOYEE EXPENSES

Scope

This policy is written and approved at board level and applies to all employees of The Claxton Trust.

This policy statement has been developed with regard to the latest version of the [Academy Trust Handbook](#), and the internal control framework of The Claxton Trust.

This policy should be read in conjunction with the Gifts and Hospitality Policy and the Governor, Trustee and Member Allowances Policy.

1. Introduction

The principles of this policy are:

- to ensure staff are reimbursed on a timely basis for all reasonable expenses incurred wholly, necessarily and exclusively in the course of the Trust's business
- that staff 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 the Trust complies with its legal and tax obligations
- the Chief Executive Officer (CEO) of the Trust is the Accounting Officer of the Trust and is accountable to Parliament for regulatory compliance of the Trust, i.e. ensuring that 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.
- the expenses claim procedure ensures that the Trust manages this part of its financial transactions with due diligence.

2. Authorisation procedure

All expenses must be agreed in line with the scheme of delegation in advance of an employee incurring costs. Failure to seek approval prior to incurring expenses may mean that an individual is not entitled to reimbursement.

Where possible, expenses should be paid for directly by the Trust, either using a school debit card or by requesting an invoice. The Trust finance team can assist with bookings and payment.

On the rare occasions where the Trust cannot pay directly, employees may claim expenses in line with this policy.

Payments to members of staff for personal expenditure (e.g. mileage, subsistence etc.) must be made using a travel and expenses claim form available from HR and will be paid via payroll.

Reimbursement for other goods or services, including equipment or educational supplies, should be claimed using the Trust expense form, available from the finance team, and will be paid directly from the bank.

Original supporting documentation (e.g. receipts, proof of stay, and other supporting information) must be attached to the expenses claim form.

Before any expenses are paid, they will require approval and authorisation in line with the scheme of delegation. Claims which have not been authorised will not be processed and will be returned unpaid.

Expenses must be submitted within a month of incurring costs.

If a member of staff 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.

3. Car mileage and related costs

Members of staff who use their own private car on Trust business must seek prior authorisation to do so from their headteacher or the CEO, or, in the case of the headteacher, the chair of governors.

As the Trust does not provide car insurance cover for staff using their own vehicles, staff are required to confirm that they have taken out personal car insurance with an appropriate extension to cover use in connection with school business. The mileage rates payable by the trust includes an element to defray the cost of insurance as well as vehicle depreciation, fuel, etc.

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.

The Trust will only fund the cost of mileage within the UK.

The Trust policy is to reimburse all mileage in line with HMRC's approved mileage allowance payment rates.

Normally mileage claims will be paid only for journeys which start and end at the normal place of work, 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 the normal place of work should be deducted from the total mileage claim for the journey. Total mileage should ideally be confirmed by the attachment of a printout from a route planning application.

Full details of all journeys including the date, reason for the journey, starting point and destination should be entered on the travel and expenses claim form.

The Trust will also reimburse car parking, congestion charges or toll charges when receipts are provided for individuals travelling on Trust business. However, these will not be reimbursed for travelling to the employees' normal place of work.

The Trust will not, under any circumstances, reimburse parking or speeding fines.

No income tax or National Insurance 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 to HMRC.

4. Public transport

Wherever possible employees should travel by train or bus, or car share when making the same journey.

Where staff use public transport, reimbursement will be on a receipt basis, provided the expenses are reasonable. Employees should travel by standard class only. If staff choose to travel on public transport in 1st class, they will only be reimbursed for the cost of standard class travel.

The Trust is only liable for the costs relating to an employee'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 Trust and in such circumstances, prior approval must be obtained from the CEO in advance.

Reimbursement for private taxi will only be permitted where there is no feasible alternative via public transport or if an individual has specific needs that they cannot travel by public transport or by driving.

5. Subsistence allowance

Where staff travel on trust business, a subsistence allowance may be claimed. The trust will reimburse the reasonable costs of food and drink when supported by receipts. Breakfast and dinner costs will only be reimbursed where an overnight stay was necessary for business purposes.

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. Accommodation should be booked directly by the Trust in advance and costs cannot be reclaimed by employees other than in exceptional circumstances, agreed in advance by the CEO.

Members of staff should note that items of a personal nature, such as alcoholic drinks, mini-bars, video hire, etc. will not be reimbursed and these should be deducted from any bills submitted for reimbursement.

Subsistence claimed must reflect the actual cost of meals/beverages up to a maximum of:

Breakfast £6.50 (only following an overnight stay)

Lunch £8.00

Dinner £15.00 (only prior to an overnight stay)

Where food or drink is already included, for example lunch on a training course or breakfast as part of a hotel booking, additional costs may not be reclaimed.

6. Telephone calls and IT related expenses

Staff required to make business calls using their home or mobile telephones must attach the appropriate bill to the staff expenses claim form with the relevant business calls highlighted and only these will be reimbursed.

In all cases provision of top-up cards for Pay as you Go services are not permitted because HMRC regulations cannot be met. The Trust will not reimburse staff for personal broadband or internet connections as the Trust cannot demonstrate sole and exclusive business use to satisfy HMRC guidelines.

Where it is an absolute necessity for staff to work from home, a dedicated 3G or 4G internet dongle may be provided. In these circumstances the Trust will arrange for direct provision of the service, following approval by the CEO.

7. Interview expenses

Expenses incurred by interview candidates will not be reimbursed.

8. Professional subscriptions and membership of professional bodies

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

However, if there are benefits to the Trust through being a member of an organisation, payment may be allowed but this must be agreed, prior to the expense being incurred, by the CEO.

9. Claims for damaged or stolen personal goods

All employees must take care to look after their own personal possessions and those belonging to others in the school community. Employees should not bring expensive personal items to work. They must take care to store their personal possessions in a secure place and ensure that their clothing is suitable for their role.

In the rare event that an employee's personal items are damaged through the course of their work, they may submit a claim to request that the trust funds repair or replacement of the item.

Claims will be considered on a case-by-case basis. Following an investigation, if the damage is proven to be caused by a defect to school property, poor maintenance or due to the fault of someone acting on behalf of the Trust, the headteacher or chair of governors may agree for the Trust to fund either repair or replace the item up to a nominal amount.

In the assessment of claims, leaders must consider if the payment would be considered novel or contentious or repercussive. If this threshold is met, claims will be declined. Any payment must represent value for money and be demonstrably in the interests of the Trust rather than the personal benefit of the employee. Claims will only be approved where there is a clear liability or responsibility attributable to the Trust.

Any criminal damage will be reported to the police.

Funds will only be paid to the employee when the repair or replacement has been pre-agreed and up to the maximum amount agreed. Receipts must be provided along with the final claim.

The Trust will neither repair nor replace items damaged due to an individual's own negligence.

Claim for damage to personal goods

EMPLOYEE TO COMPLETE	
Name:	
Date of claim:	
Please provide details of the item(s) that were damaged and how this occurred:	
Please provide evidence of the damage, including photos where possible.	
Estimated cost to repair the damage:	
Estimate cost to replace the item:	
Signed:	
Date:	
<u>Please submit this form to the headteacher or chair of governors for review and approval prior to repairing or replacing fixing the goods.</u>	

AUTHORISATION BY HEADTEACHER / CHAIR OF GOVERNORS	
	The Claxton Trust cannot fund either repair or replacement of the item
	The Claxton Trust will fund repair of the item up to a maximum value of £.....
	The Claxton Trust will fund replacement of the item up to a maximum value of £
Signed:	
Date:	
<u>Repairs or refunds can only be claimed in line with the authorisation detailed above. An expense form and valid receipt must be submitted as part of the claim.</u>	