Expenses Policy

Staff, Trustees & Governors

For all schools in the Bosco Catholic Education Trust

This Policy has been approved and adopted by the
Bosco Catholic Education Trust.

Approved:	For review:
September 2025	September 2027

Bosco Catholic Education Trust Mission Statement

The Bosco Catholic Education Trust ("Bosco") is a Christ-centred family of Catholic academies, within the Diocese of Arundel and Brighton, working together as one body to provide an outstanding education for all. As Catholic schools, we endeavour to develop confident, compassionate and faithful young people. Through partnership, collaboration and mutual support, we seek to enable all those entrusted to our care to become the person God called them to be.

"Serve the Lord joyfully"

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 gain 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 staff are aware that only by complying with the policy can the academy make reimbursements of expenses without deduction of tax
   - However, the Trust recognises there are situations where an employee may be entitled to benefits 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 staff are aware that public relations and perceptions require that the Trust not only has a rigorous, effective and transparent staff 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
   - The Chief Executive Officer 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
   - The claims procedure ensures that the Trust manages this part of its financial transactions with due diligence. The policy and procedure are mandatory to all staff. 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, directors, trustees, members of committees, full and part time members of staff, agency staff working for the Trust, other temporary staff, and volunteers.

2. **Authorisation procedures**

   - Payments to members of staff 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 staff while engaged on Trust business are set out below. All staff 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. With the exception of mileage claims, expenses claims must be fully receipted and unreceipted items will not be paid.

- Before any expenses are paid, they will require approval and authorisation. Expenses should be approved by the SBM, member of senior leadership team or headteacher. An individual should not approve their own expenses. The headteacher's expenses should be approved by the Chair of Governors. The CEO's expenses, by the Chair of the Trust Board. Claims which are not authorised in compliance with these procedures will not be processed and may be returned unpaid.
- Payment will be made via payroll
- 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

- 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 the insurer should, if necessary, be asked to endorse the certificate to confirm that driving in the performance of the Trust's business is covered by the insurance policy.
- Staff authorised to use their own car on Trust business must claim on the expenses form obtainable from the Finance Office.
- The Trust policy is to reimburse all business mileage, Reimbursement will be at the approved HMRC rate (45p for the first 10,000 miles 25p for each subsequent mile as at April 2020), this ensures no tax is payable by the employee.
- Mileage claims will be paid for journeys which start and end at school, or home, however you must deduct the appropriate mileage for your usual commute from the total of miles claimed i.e., you travel 80 miles to a meeting, your normal commute is 10 miles. 10 is deducted from the 80 for give a claim of 70 miles.
- 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 (see Appendix 1).
- The Trust will not, under any circumstances, reimburse parking or speeding fines.
- All staff vehicles must have Road Tax and a valid MOT certificate stating the roadworthy condition of the vehicle, covering the date(s) claimed for.

4. Insurance

- The Trust has an occasional business use insurance policy for staff who are not required to drive regularly for work.
- This does not cover staff who are required to drive regularly for work. These staff 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.

5. 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 receipts basis, provided the expenses are reasonable.

6. Rail Travel

- Wherever possible employees should travel by train at standard class passenger rate. Staff may choose to travel at 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 Trust and in such circumstances, prior approval must be obtained from the Headteacher.

7. Subsistence Allowance: Daily and Overnight

- The subsistence rates listed below represent the maximum permissible rates available.
- Where staff travel on Trust business and an overnight stay is necessary, an overnight subsistence allowance may be claimed so long as this is fully receipted. The Trust will reimburse the reasonable costs of accommodation, food and drink when supported by receipts. The Trust will not reimburse the cost of alcoholic drinks under any circumstances.
- 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 always be in 3* hotels and the cost of higher standard of accommodation will not be met.
- Members of staff should note that items of a personal nature, such as alcoholic drinks, mini-bars, video hire etc. will not be reimbursed by the Trust and these should be deducted from any bills submitted for reimbursement.
- Subsistence: This must reflect the actual cost of meals/beverage up to a maximum of:

Breakfast	£10
Lunch	£15
Dinner	£25
Overnight Stay (B&B)	£100

- In exceptional circumstances, for example staying in London, a higher overnight rate may be approved. Such approval should be sought in advance, with justification, from the Chief Finance Officer.

8. Entertaining

- The general principle regarding the reimbursement of hospitality expenditure is that staff members will be reimbursed reasonable hospitality 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 of the CEO has been granted.
- In no circumstances will the costs of entertaining be met by the Trust if the expenditure is considered by the CEO to meet the definition of contentious expenditure.
- Expenses for hospitality 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 to include gratuities. The cost of alcohol, even when entertaining, will not be met by the Trust.
- 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 hospitality 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 event (e.g., negotiation of contract)
    - appropriate receipts.

9. **Foreign visits (this could include ski trips, cultural trips, return exchange visits)**
    - While abroad a maximum of £5 per day per person may be claimed for additional expenses such as coffee, tea, etc. Receipts are not required.
    - If staying with a foreign family, then up to £20 may be spent on gifts for the foreign family. Receipts are required for this.

10. **Telephone Calls and IT Related Expenses**
    - Home and telephone calls – staff required to make business calls on 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 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.

11. **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 United Kingdom and, in exceptional circumstances, one night's bed and breakfast accommodation will also be paid.
12. **Expenses Claimable**
    - Subsistence (Breakfast, Lunch, Dinner, Tea, Hotel B&B) –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
    - Copying charges

13. **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 (cheque request form)
    - Relocation expenses
    - Parking and Speeding fines

14. **Staff Benefits**
    - There are certain staff benefits which have been agreed with the Trust Board and are made in addition to salary:
        - Free breakfast or lunch for working on Inset days when the Academy is closed (max cost/head £7.50)
        - Free tea and coffee in the staff room

15. Cash Advances

- Members of staff 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 if they are not a Trust credit card owner.
- Cash advances must be approved by the budget holder and headteacher, CFO or CEO. Approval should show the date on which the advance was made and the date on which the trip will happen. Claims against cash advance must be fully evidenced by receipt. Any excess advance, and unevidenced expenditure, should be collected through payroll deduction within two months of the trip date.

16. 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 staff 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 carrying out the member of staff's 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.

17. 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.

18. 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 tax returns.

19. 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.

20. Professional Subscriptions and Membership of Professional Bodies

- Normally personal 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 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 or CEO.