Staff Expenses Policy
Including Appendix for Trustees, Members & Local Committee Members

April 2026

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Reviewer	**N Jones/S McGowan**
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Staff Expenses Policy

Note: In this policy, references to 'the Trust' (Herefordshire Marches Federation of Academies) should be taken as including all schools within the Trust.

1.0 INTRODUCTION

1.1 This policy provides guidance to all individuals claiming reimbursement of travel, subsistence or other expenses incurred in connection with Trust business.

1.2 The purpose of this policy is to ensure that employees are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes.

1.3 This policy applies to all employees of the Trust, including full/part-time and temporary staff. A separate appendix sets out the Trust's expenses policy as it applies to Members, Trustees and Local Committee Members.

1.4 This policy reflects the need to manage the Trust's activities efficiently and to keep bureaucracy to a minimum, while demonstrating probity and complying with HMRC requirements, the Academy Trust Handbook and other statutory obligations.

1.5 Public relations and perception also require the Trust to have a rigorous, effective and transparent expenses policy in place.

1.6 As with all expenditure, approval for expenditure (other than day-to-day mileage and travel claims) covered under this policy must be obtained from the relevant budget holder before being incurred.

1.7 It should be noted that alcoholic drinks cannot be purchased using Trust or school funds and therefore, cannot be claimed for.

2.0 TRAVEL EXPENSES

2.1 While it is accepted that travel by employees is an essential element in meeting the Trust's overall objectives, it is also recognised that the Trust has a responsibility to ensure that staff travel efficiently and only when required. The Trust accepts no liability for any accident, loss, damage or claim arising out of any journey that you make on Trust/school business. It is the responsibility of staff members themselves to ensure they have adequate insurance to cover any work-related travel over and beyond commuting. The Trust will not pay for insurance policy upgrades required for you to use your own vehicle for work purposes. Full details of all journeys including the date, reason for the journey, starting point and destination, should be shown on the expense claim form.

2.2 The Trust is committed to sustainable travel choices and aims to reduce unnecessary business travel through the use of technology and minimise resources expended on travel (including staff time).

2.3 If journeys can be avoided through a telephone conference, telephone call, Teams or similar then this should be the first choice.

2.4 Most journeys undertaken will be relatively short. The use of a car will often be the only practical possibility. For longer journeys, public transport should normally be used, unless impractical or significantly more expensive than car use. Car sharing opportunities should be explored for both short and long journeys.

2.5 Where possible, staff should plan trips in advance to take advantage of reduced fare opportunities. Rail travel in particular should wherever possible be booked in advance to take advantage of early booking concessions. It is expected that Standard Class travel will normally be used.

2.6 Taxis may only be claimed for in limited circumstances. These are:
• where there is no cost-effective alternative
• where there are several employees travelling together, resulting in cost savings compared to alternatives
• where personal security and safety of employees is an issue, for example night travel in certain circumstances
• where pre-agreed by a line manager in the case of pregnancy, disability or sickness Staff must obtain a receipt with details of the date, place of departure and destination of the journey.

2.7 Use of staff's own car may be appropriate and cost-effective when travelling on Trust business, for example if travelling with several employees, where there is limited public transport to a destination, the journey time is significantly shorter than using public transport or there is a need to transport items of equipment.
Employees who use their own car on company business are themselves responsible for ensuring that:
• they hold a full UK driving licence
• their car is roadworthy
• they hold comprehensive motor insurance that provides for business use

2.8 To claim for car mileage expenditure staff should set out the distance of the journey undertaken on their expenses claim form. If travelling directly from or to home the normal mileage which would have been travelled from home to normal place of work should be deducted from the total mileage claim for the journey. The Trust will pay mileage in line with the current HMRC rates for Travel - mileage and fuel rates and allowances – as published annually by HMRC.
Any of the HMFA MAT or wider federation schools are considered your usual place of work for the duration of a day and no claims in respect of travel can be made. However, internal travel "between" HMFA sites during the day can be claimed.

2.9 The Trust will pay for tolls, congestion charges and parking costs incurred, where applicable. The Trust will not be responsible for any traffic offence violation, speeding fines, parking fines, wheel clamping unlocking or other costs incurred whilst on Trust business.

3.0 MEALS/ACCOMMODATION EXPENSES

3.1 Subsistence
If staff are required to be away from home and normal place of work overnight on Trust/school business, claims may be made for the following subsistence where incurred and not included in accommodation or conference packages, up to
- £10 for breakfast
- £15 for lunch
- £25 for dinner

3.2 Accommodation
For accommodation for business purposes, accommodation may be booked at room only rates of up to maximum of £250 in Greater London and £150 elsewhere. Any costs above these rates must be individually justified to the Trust's Chief Financial Officer.
3.3 The Trust will bear only the cost of staff 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 partner, family member or friend.
3.4 Staff should supply receipts and/or invoices for all meal expenses; hotel bookings should be made in advance through normal procurement processes wherever possible.
3.5 Employees should note that items of a personal nature, such as alcoholic drinks, mini bar expenses etc. will not be reimbursed by the Trust and these should be deducted from any bills submitted.

4.0 MISCELLANEOUS EXPENSES

4.1 Telephone calls
The Trust provides mobile phones to a small number of employees. These are to be used for Trust operational purposes only.

4.2 Internet connections
The Trust will not reimburse staff for personal internet connections as the Trust cannot demonstrate sole and exclusive business use to satisfy HMRC guidelines.

4.3 Professional subscriptions and membership of professional bodies
Personal subscriptions to recognised trade unions/professional associations for employees are the personal responsibility of individual members of staff. No reimbursement will be provided by the Trust for such costs, although individual employees may be able to claim tax relief for such costs either through their HMRC tax code or self-assessment returns.
However, if a personal subscription to other types of professional bodies can be shown to provide cost-effective benefits to the Trust by being a member of an organisation, reimbursement may be allowable, but this must be agreed by the CEO as applicable, prior to the expense being incurred.

5.0 PROCUREMENT

The Trust requires that goods and services should be procured through the centrally approved finance system whenever practicable. This assists in ensuring the Trust is compliant with legislation on public procurement. This method of procurement also ensures that expenditure is billed directly to the Trust and that the potential for VAT recovery is maximised. Expenses related to goods and services that could be procured through the centrally approved finance system will only be reimbursed where it can be clearly shown that it was not practicable to use the standard procurement route.

6.0 RESPONSIBILITES

6.1 The Chief Executive Officer (CEO) as Accounting Officer is accountable for ensuring public funds are used for their intended purpose; the CEO is therefore ultimately responsible for delegation of responsibility in respect of this policy.

6.2 The Chief Finance Officer (CFO) for the Trust Central Team, and Headteachers in their schools, are responsible for ensuring that all staff understand the requirements of this Expenses Policy. The attention of new staff must be drawn to this policy as part of the induction process.

6.3 In making an expense claim staff should be prepared to be held publicly accountable for their actions. Expense claims can be a legitimate subject of Freedom of Information requests and the Trust reserves the right to make available to third parties, or to publish, expense claims.

6.4 The key responsibility in relation to expense claims lies with the claimant. They should ensure that all claims and payments comply with this Expenses Policy. In cases of doubt as to whether items of expenditure fall within this policy or not, employees should, wherever possible before incurring the expenditure and in any case before submitting the claim, make enquiries to the Finance Team.

6.5 It is also the responsibility of the claimant to ensure that the expenditure incurred has the approval of the relevant budget-holder and that in the case of any externally funded expenditure the costs are eligible against the grant.

6.6 Claimants are responsible for submitting claims on a timely basis

6.7 It is the responsibility of the CFO, working with school finance team, to ensure that:
- sufficient checks and reviews are undertaken as part of the approval process to monitor policy compliance for claimant error or deliberate fraud
- receipts have as a minimum been sample checked
- expense claims are processed in preparation for payment on a timely basis

7.0 BREACHES OF POLICY

7.1 Where material breaches of policy in relation to individual expense claims expenditure items are identified, the Headteacher, office or central finance team member as appropriate will inform the CFO immediately and will discuss appropriate action. The CFO will inform the CEO of any breaches in relation to claims.

7.2 Fraudulent claims identified at any stage of approval may result in disciplinary action being taken. In certain circumstances, a breach of this policy may be treated as gross misconduct, which may result in summary dismissal. In addition, the Trust may, if appropriate, report the matter to the police for investigation and criminal prosecution.

8.0 PROCEDURES – REIMBURSEMENT OF EXPENSES EXPENDITURE INCURRED BY AN EMPLOYEE. PRIOR CONSENT MUST BE SOUGHT

8.1 Employees will only be reimbursed for actual expenditure that is incurred wholly, necessarily and exclusively in connection with authorised duties undertaken in the course of employment.

8.2 Expenses claims will not (except in exceptional circumstances) be paid unless supporting evidence is provided. This should include either:

• receipts or invoices with the date and time of the transaction, including detail of purchase (unless the claim is for mileage) – either originals or clear photocopies/scans/digital photos; or paper versions of digital evidence – e.g. electronic parking charges or ticketless train Travel

- For mileage – a mileage claim form

When claiming for travel expenses on public transport, claimants should attach the tickets showing the departure point and destination of their journey, where possible.

Credit and debit card merchant receipt/statements will not be accepted in lieu of the requirements above. Where VAT has been payable, evidence should wherever possible include the name and VAT registration number of the retailer or service provider and the amount of VAT payable.

8.4 Once completed, expenses claims should be submitted for processing as soon as possible and in any case within two calendar months of the expenditure being incurred or before the end of the school academic year that the expenses relate to, whichever occurs first. Any claims submitted later than this cannot be guaranteed to be processed.

8.5 In the first instance, claimants should obtain approval of the expenditure from CEO, Deputy CEO or Chief Financial Officer in line with the authorised signatory list.

If the claimant is themselves the CEO, Deputy CEO or CFO, approval should be obtained from the Chair of the FAR committee if over £250, or one of the other authorised signatories if below. **It is never acceptable for an expense claim to be approved by the claimant themselves.**

8.6 Following initial approval as above, the claim must be submitted to the school office or central finance team.

Before processing payment, the appropriate person will check whether claims meet the requirements of the Staff Expenses Policy, including any limits on categories of expenditure and necessary supporting documentation.

8.5 In general, staff should not incur expenses other than in the categories listed above in Sections 2.0 to 4.0. However, if staff do have legitimate claims for expenses other than in those categories, they should seek written approval as per authorised signatory list before incurring the expense.

Appendix 1
Expenses incurred by Members, Trustees and Local Committee Members in their role as volunteers

The Academy Trust Governance Guide - Accountability states that The Charity Commission - Trustee Expenses & Payments is followed. This stipulates that It is good practice for Charities to have an expenses policy.

This policy complies with our funding agreement and Articles of Association.

1.0 The governance of schools in England is rooted firmly in the principle of voluntary service. The Government is committed to maintaining and promoting this principle for members, trustees and governors within academy trusts. This is in line with charity law and corporate governance practice in other parts of the public sector.

2.0 Academy trusts are exempt charities, and must have charitable purposes and apply these for public benefit. Trustees are, therefore, charity trustees of an exempt charity and have the same general duties and responsibilities as trustees of other charities and, as such, must comply with Charity Law.

3.0 The government expects voluntary service to remain normal practice for Members, Trustees, Local Committee's and other committees. The only exception which the Trust would foresee would be payment for a time-limited period in relation to bringing in highly skilled individuals to oversee the turnaround of an underperforming academy as members of an Interim Executive Committee.

4.0 The Trust is committed to ensuring that Members, Trustees and Local Committee Members are reimbursed for expenditure necessarily incurred to enable them to perform governance duties. This does not include payments to cover loss of earnings for attending meetings or other governance activities.

5.0 Members, Trustees and Local Committee Members may claim for necessary travel expenses incurred to enable the performance of their governance duties – see Section 2.0 of the Trust's Staff Expenses Policy for principles and guidance. Any such claims should be approved for payment by the appropriate person as listed below.

Members – approved by Chair of Trustees
Chair of Trustees – approved by Members
Trustees – approved by Chair of Trustees
Chairs of Local Committee – approved by CEO

Local Committee Members – approved by Chair of their Local Committee

6.0 The reimbursement of any expenditure (other than travel) necessarily incurred by Members, Trustees and Local Committee Members to enable the performance of their governance duties must be agreed in advance by the appropriate person as follows:

Members – approved by Chair of Trustees
Chair of Trustees – approved by Members
Trustees – approved by Chair of Trustees
Chairs of Committees – approved by CEO
Local Committee Members – approved by Chair of their Local Committee

Those approving expenditure other than travel should satisfy themselves that the claim is reasonable, affordable and, if relevant, in line with any guidance in the Trust Staff Expenses Policy.