

EXPENSES POLICY

POLICY TO BE REVIEWED EVERY 2 YEARS OR EARLIER DUE TO ANY LEGISLATIVE CHANGES

FOR ALL ACADEMIES PART OF ST GABRIEL THE ARCHANGEL CATHIOLIC MULTI-ACADEMY TRUST

Approved by HR, Finance and Operations Committee:9 October 2025

Next Review: September 2027

INTRODUCTION

This Expenses Policy sets out the principles and procedures for claiming reimbursement for costs incurred by staff and governors while carrying out duties on behalf of St Gabriel the Archangel Catholic Multi-Academy Trust (SGtA CMAT). All expenses must be reasonable, necessary, and directly related to the performance of official duties. In line with the Trust's Catholic ethos, the policy promotes transparency, accountability, and responsible stewardship of public funds. It applies to all staff, governors, and members of the central team, ensuring that claims are processed fairly, consistently, and in a manner that reflects the Trust's catholic values.

1 GENERAL PRINCIPLES

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 SGtA CMAT's business.

That staff should not incur any personal financial benefit through their employment with the SGtA CMAT 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 an academy make reimbursements of expenses without deduction of tax

The SGtA CMAT 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 SGtA CMAT complies with its legal and tax obligations.

To ensure staff are aware that public relations and perceptions require the SGtA CMAT 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 of the SGtA CMAT is the Accounting Officer of the SGtA CMAT and is accountable to Parliament for regulatory compliance of the SGtA CMAT, 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 claims procedure ensures that the SGtA CMAT manages this part of its financial transactions with due diligence. This Policy and procedure are mandatory for all staff. They provide guidance to all individuals claiming reimbursement of travel, subsistence or other expenses incurred in connection with SGtA CMAT business.

The Policy applies to Members, Trustees, Governors, 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 (e.g. mileage, subsistence etc.) must be made using a travel and expenses claim form or via the HRIS system. This process must not be used by an individual to reclaim the costs of equipment, which should be ordered using the requisition/purchase ordering system and paid for upon receipt of an invoice.

The procedures for reimbursement of expenses incurred by staff while engaged on academy business are set out below. All staff wishing to claim expenses should pay particular attention to these procedures, which also include mileage, and subsistence rates.

School staff - the Principal will approve up to £1,000. Over £1,000 the Senior Finance Partner for the region will approve.

Principals - up to £1,000 approved by the CSEL for the region, over £1,000 requires CEO approval.

Exec team - CEO to approve.

CEO - Chair of Directors to approve.

Chair of Directors to approve travel/expenses for directors.

CFO/COIO/COPO to approve travel/expenses for the Chair of the Board.

Payment will be made via payroll except for some expenses relating to exchange visits, foreign visits, academy journeys undertaken in one day, and governors' expenses. Refer to the appropriate section below for details of how these expenses can be reclaimed.

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 policy.

3 CAR MILEAGE

Members of staff who have to use their own private car on SGtA CMAT business must seek prior authorisation 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 of insurance to confirm that driving in the performance of the SGtA CMAT 's business is covered by the insurance policy.

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 SGtA CMAT will only fund the cost of mileage within England.

Staff authorised to use their own car on SGtA CMAT business must claim on the expenses form obtainable from the academy office or via the HRIS system once self service provision becomes available.

The SGtA CMAT policy is to reimburse all mileage at £0.45 per mile. This will be updated in line with HMRC guidance.

Normally mileage claims will be paid only for journeys which start and end at the academy, 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 academy 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/HRIS self service portal along with the start and end odometer reading.

The SGtA CMAT will not, under any circumstances, reimburse parking or speeding fines. Note: 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. INSURANCE

As the SGtA CMAT 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 academy business.

The mileage rates payable by the academy 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 academy 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/academy and in such circumstances, prior approval must be obtained from the CSEL/Principal.

7. SUBSISTENCE ALLOWANCE (DAILY AND OVERNIGHT)

The subsistence rates listed below, at paragraph 7.5, represent the maximum permissible rates available.

Where staff travel on academy business and an overnight stay is necessary, an overnight subsistence allowance may be claimed. The academy will reimburse the reasonable costs of accommodation, food and drink when supported by receipt

The academy 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.

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 academy and these should be deducted from any bills submitted for reimbursement.

Subsistence rates: Subsistence may only be claimed if an overnight stay is involved, this must reflect the actual cost of meals/beverage up to a maximum of:

Breakfast £ 10.00

Lunch £ 10.00

Dinner £20.00

Overnight Stay £100.00 (£130 for London)

If it is not possible to source a hotel at these nightly rates, and it is necessary to pay a higher rate, then prior written approval should be obtained from the CSEL / CEO or Chair of Directors.

8. 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 academy 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 £25.00 for dinner. No alcohol can be reclaimed.

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 academy 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.

9. FOREIGN VISITS (THIS COULD INCLUDE SKI TRIPS, CULTURAL TRIPS, RETURN EXCHANGE VISITS)

Whilst abroad a maximum of £10.00 per day per person may be claimed for additional expenses such as coffee, tea etc. Receipts are required.

If staying with a foreign family, up to £20.00 may be spent on gifts for that family. Receipts are required for this.

Costs relating to trip should be costed into the trip allocations.

10. ACADEMY JOURNEYS UNDERTAKEN IN ONE DAY

For one-day visits in this country, each member of staff may claim up to a maximum of £7.00 as an allowance for additional expenses such as coffee, tea etc. Receipts are required for this.

11. 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. Permission prior to making these calls and where reimbursement is anticipated.

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

The SGtA CMAT recognises there will be exceptional cases where it is an absolute necessity for staff to work from home, using a dedicated 3G or 4G internet dongle. In these circumstances the SGtA CMAT will arrange for direct provision of the service, following approval by the CSEL/Principal.

12. INTERVIEW EXPENSES

The SGtA CMAT does not support the reimbursement of interview expenses.

13. EXPENSES CLAIMABLE

The following expenses are those permitted to be claimed by staff:

- subsistence (breakfast, lunch, dinner, tea, hotel B&B) – only claimable on an overnight stay and must reflect the actual cost up to a maximum (see 7.5 above);
- public transport (trains, buses, ferries);
- Taxis;
- airfare (internal flights only, as long as overall this is the cheapest option for the full journey, proof of which will be required;
- car parking;
- congestion charges;
- toll charges;
- telephone calls;
- eye tests for Display Screen Equipment (DSE) users.

14. EXPENSES NOT CLAIMABLE

The following expenses are those not permitted to be claimed by staff:

- employees acting as agents for the academy – 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;
- relocation expenses;
- parking and speeding fines;
- interview expenses

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 SGtA CMAT may claim a cash advances

For all cash advances the following criteria apply:

- only the CFO/COIO/COPO 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 (at least 5 working days);
- 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 completing the work or returning from the travel, claimants must submit a completed expenses claim form and/or reimburse the advance to the Finance Office.

16. TRAINING COURSES

The SGtA CMAT 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/academy.

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 this Policy.

The SGtA CMAT 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 staff performing the current or potential duties of their employment.

Training courses for which the SGtA CMAT will pay, must be authorised by the appropriate line manager with the agreement of the CSEL/Principal, before the training takes place. A request may be refused, but in these cases a reason will be given.

17. CAR PARKING

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

18. HIRED VEHICLES

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

19. 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 SGtA CMAT 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.

Training courses for which the SGtA CMAT will pay, must be authorised by the appropriate line manager with the agreement of the CSEL/Principal, before the training takes place. A request may be refused, but in these cases a reason will be given.

CASUAL USERS CAR CLAIM

ACADEMY NAME:	EMPLOYEE NAME: PAY NO:
MONTH:	CAR REGISTRATION NUMBER:
ENGINE SIZE (CC):	TYPE: (Petrol, Diesel, Electric, LPG)

***If you are going straight to a destination instead of travelling to your workplace, you will need to subtract the distance you would normally travel to your workplace.*

Please confirm workplace location: _____ Distance from home to work: Miles _____

Before submitting to your HR contact in your school please ensure that this form is completed in full and signed by your line manager. Any incomplete forms will not be processed to payroll.

Date	Journey Start Location	Journey End Location	Miles Claimed	Purpose of Journey
TOTAL MILES				TOTAL COST: <i>(mileage X 0.45p)</i>

CLAIMANT SIGNATURE:	Date:
LINE MANAGER/PRINCIPAL SIGNATURE	Date:

EXPENSES CLAIMS

NAME:		
Expenses		
Details	Cost	Receipt Attached Y/N
Total		

I certify that this is a correct claim and that the costs being reclaimed are in line with the SGtA CMAT Expenses Policy, and have been agreed prior to cost being incurred.

Employee Signed _____

Date _____

I certify that the claimant is an authorise user and that the claim is properly payable

Employer Signed _____

Date _____