



## King's Group Academies

### STAFF EXPENSES POLICY

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## Introduction

This document sets out the Travel and Expenses Policy for King's Group Academies (The Trust). It sets out the arrangements for claiming and payment of travel and other expenses. These provisions recognise the need to balance a number of factors including the desire to support staff, business needs, and concerns for the environment and ensuring delivery of the Trust's Value for Money objectives.

This Policy Statement applies to all expenses, regardless of funding source, and covers all personal business expenses irrespective of the payment method. It applies equally to credit card transactions, petty cash purchases, purchase invoices and individual expense claims. The Policy Statement reflects the need to manage the Trust's activities efficiently, keeping bureaucracy to a minimum, whilst ensuring robust financial control and complying with taxation and other statutory and regulatory obligations.

This document should be read in conjunction with and cross-referenced to the following:

- Finance Policy
- Scheme of Financial Delegations
- Staff Code of Conduct
- Equality, Information and Objectives Policy
- Acceptance of Gifts and Hospitality Policy
- Best Value Statement
- Paying for Eyecare
- All other applicable Trust policies

This Policy will take immediate effect following approval by Trustees.

## Policy and Objectives

Expenses will be reimbursed when they have been incurred by staff in accordance with their duties, including staff training and development activities.

The main aims of this Policy are:

- to inform staff about expenses that are permitted when travelling on Trust business;
- to reimburse staff who travel on Trust business in a way that does not leave them out of pocket for properly incurred expenses
- To support the Trust's Value for Money objectives; and
- To support the Trust's commitment to sustainable modes of travel

## Travel and Expenses - Claims and Procedures

The claiming and reimbursement of expenses are based on the following procedures.

Official / business journeys are:

- A. Necessary to enable a member of staff to perform their duties properly; and
- B. Undertaken with the approval of the employee's line manager or the appropriate person or designated representative and duly authorised when claims are submitted.

The authorisation of claims shall be taken to mean that the certifying person is satisfied that the journeys were authorised, the expenses properly and necessarily incurred, mileage correctly



calculated where applicable, appropriate evidence provided in support of expenditure claimed, and that the allowances are properly payable by the Trust.

Subsistence expenses are reimbursed on the basis that expenditure has actually been incurred by a member of staff on the meals and beverages for which the expenses are claimed. Staff cannot claim for alcoholic beverages, even if consumed as part of a meal, in accordance with the Academy Trust Handbook.

The general principle of reasonableness underlies the claiming of any expenses. In determining reasonableness, a balance should be struck between cost and business efficiency (ie Value for Money).

As with all expenditure, expenses claims will, from time to time, be subject to inspection and analysis by both internal and external auditors. Failure to adhere to this policy and procedures, including any falsification of expense claims, will be considered a disciplinary matter which may result in the disciplinary procedures being invoked. For matters which are considered as gross misconduct, dismissal may be considered as an appropriate sanction. The decision as to whether or not a matter is considered to be gross misconduct will be dependent on circumstances and actions, irrespective of value.

Mileage rates are reviewed on a regular basis and staff should check that they have the latest available rates when submitting a claim.

## How to Claim Reimbursement of Business Expenses

When submitting an expense claims form, receipts must be provided for all expenses claimed, with the exception of mileage claims. Employees submitting an expenses claim are declaring that:

- the expenses have been incurred wholly for the Trust's business; and
- the expenses are accurate and as such the individual has not knowingly made a false claim and in the case of claiming mileage:
  - they are in possession of a valid driving licence;
  - the vehicle was insured for business use;
  - the vehicle had a valid MOT or was exempt (see DVLA Form V112); and
  - the pence per mile used is accurate and consistent with HMRC-approved rates.

Expense claim submissions should be approved by the line manager within the published deadlines for any given month. Claims approved after this deadline may miss the payroll or BACS cut-off; once approved, they will be paid in the next payroll or BACS cycle.

Claims may be subject to a detailed check and scrutiny by the Trust, including both internal and external audit. On occasion, it may be necessary for further information to be sought to support a claim. An independent supporting record should be kept where possible (eg diary entries for travel).

Claim forms should be submitted within **three months** from the end of the month in which the expense is incurred. All employees are encouraged, where appropriate, to submit expense claims on a monthly basis.

Claims submitted after three months should be rejected by the line manager unless there are legitimate / extenuating circumstances which have caused the delay (e.g. the employee was on long-term sick leave).



## Public Transport

Public transport will normally be used for journeys:

- A. where it is practical and cheaper; and / or
- B. where the staff member does not have access to a vehicle.

Reimbursement will be made for business journeys at the lower of the cost of the actual fare incurred, or the cost that would have been incurred if the journey had started and finished at the normal place of work.

## Rail Travel

When using the train for business travel, travel will be at standard class.

Where discounted first class (or equivalent) rail fares are available which are equivalent to or lower than the standard fare, staff may take advantage of these. Evidence of comparable fares should be submitted with the expense claim, as well as the actual ticket / receipt.

It is recognised that, on occasion, off-peak rail travel on the previous day and staying in a hotel may be a more cost-effective alternative to travelling at peak times, particularly if travelling to the London region. Staff may take advantage of the most cost-effective option; evidence of comparable fares should be submitted with the expense claim, as well as the actual ticket / receipts.

All overseas air travel, for whatever reason, requires approval in advance from the relevant Line Manager.

## Taxis

Taxi fares may be claimed when it is not practicable to use public transport or it is cheaper to travel by taxi, e.g. when multiple people are travelling together. Receipts must be obtained.

## Private Vehicle Travel

### Mileage Claims

Mileage claims should be claimed in accordance with existing employee terms & conditions (T&Cs) of employment.

The Trust HMRC-approved mileage rates for private cars and other private vehicles are detailed at Appendix A. If an employee requires clarification as to the appropriate rate to be used they should seek advice from Central Finance or HR colleagues.

As a general rule, the mileage to be claimed will be the mileage actually covered on the approved journey, provided that the journey starts and ends at the approved location for travelling purposes. The exception where a journey starts or ends at a place other than the employee's normal work base is covered below.

Mileage from home to the normal work base (and vice versa) is not claimable. Claimable business journeys are made from and return to the normal work base.

Where a member of staff travels from home to another work location (i.e. not their normal work base) and / or returns home from another work location, the mileage to be claimed is the mileage actually incurred less the normal mileage of travelling between the individual's home and the normal work base.



*Example: Employee A usually travels a daily 10 miles each-way to their normal place of work. On this occasion, they are required to travel to another location (e.g. a Trust academy) 25 miles away. The Employee would claim a total of 30 miles at the Trust HMRC-approved rate. This is calculated as total distance travelled to and from the destination (ie 25 miles each way, total 50 miles) less the normal distance travelled to / from the normal place of work (ie 10 miles each way, total 20 miles).*

Where a member of staff travels from home to another work location (i.e. not their normal work base), then travels between locations (eg to visit multiple academies) and / or returns home from another work location, the mileage to be claimed is the mileage actually incurred less the normal mileage of travelling between the individual's home and the normal work base.

*Example: Employee A usually travels a daily 10 miles each-way to their normal place of work. On this occasion, they are required to travel to another location 25 miles away. They then travel a further 6 miles to another location, before driving 30 miles home.*

*The Employee would claim a total of 41 miles at the Trust HMRC-approved rate. This is calculated as:*

- Travel to first location 25 miles
- Travel to second location 6 miles
- Travel home 30 miles
- Less than 20 miles normal distance travelled to / from the normal place of work (ie 10 miles each way).

In all instances, mileage claims should state the location and postcode for the start and end point of each journey. Each leg of the journey should be separately stated. For example, travelling from home to an academy and back would be recorded as two journeys; home to academy and academy to home on two separate lines.

### **Car Sharing**

Where the use of public transport is not available or practical (Section 5.1 above), and where more than one member of staff is travelling to and from the same destination, the use of car sharing should be considered as a preferred option.

When carrying additional passengers, an additional mileage allowance of 5 pence per mile per passenger (no VAT) will be payable to the driver for business miles. The names of passengers must be stated in the expense claim submission.

Mileage associated with the pick up / drop off of passengers may be claimed, subject to the deduction of normal mileage travelling to / from home to normal workplace, as set out below. The additional allowance of 5 pence per mile per passenger should only be applied once all passengers have been collected and the actual business journey commences.

*Example: Employee A usually travels a daily 10 miles each-way to their normal place of work. Employee A drives 5 miles to collect Passenger B, then a further 8 miles to collect Passenger C, then 15 miles to the eventual destination.*

*The Employee would claim:*

- 3 miles to collect passengers at the normal rate (5+8 miles less the 10 miles normal commute)
- 15 miles business travel at normal rate plus 10 pence per mile (5 pence per passenger, two passengers)

### **Parking / Toll Fees**

Parking fees will be reimbursed where it has been necessary for a staff member to use a car park as a result of undertaking travel for business purposes. VAT Receipts should be obtained wherever possible or, if a receipt is not provided (e.g. if paying via a parking app), evidence of the transaction should be provided with the claim (e.g. an extract from a bank / credit card statement).



These provisions also apply to motorway and other toll fees incurred as a result of business travel.

### **Fines and Penalties**

All car parking fines and other motoring penalties are the responsibility of the individual and cannot be claimed.

Where fines or motoring penalties are incurred whilst driving a Trust-owned vehicle, eg a school minibus, all fines and penalties are the responsibility of the individual driving at the time of the fine / penalty being incurred and should not be claimed from or paid by the academy

### **Subsistence Expenses**

If a staff member is required to travel, the cost of meals taken en route can be claimed. Only the cost of meals taken in the course of business journeys will be reimbursed by the Trust in the circumstances described below. If attending a catered conference or event, only personal incidental expenses can be claimed.

Staff members can claim the actual, reasonable costs of food and non-alcoholic drinks, supported by VAT receipts. Under no circumstances can alcoholic beverages be claimed.

In determining reasonableness of costs, the HMRC subsistence guidance should be followed as set out below. This applies when a staff member is more than 5 miles away from home and / or the normal workplace for the absence period specified spanning normal meal times:

Employee Subsistence Rates	Upper Limits
One Meal Allowance (5 hours) Employee is away from their normal place of work for at least 5 hours and incurs the cost of a meal	£5
Two Meal Allowance (10 Hours) employee is away for at least 10 hours and buys 2 meals (lunch and dinner)	£10
Late Evening Meal Allowance (this is available if the employee is required to work after 8pm and buys a meal as a result	£15

Subsistence expenses are not claimable for interoffice / academy visits, even if the 5-mile distance above is exceeded.

In the event of overnight stays on Trust business, staff members can claim the reasonable cost of an evening meal and breakfast. VAT Receipts must be attached to the Expense Claim Form. Expenses relating to spouses / partners accompanying staff is strictly prohibited.

### **Accommodation expenses**

Where possible, hotels should be booked and paid for by the Trust in advance to avoid an employee needing to claim reimbursement. Where this is not possible, payment should be made by the employee on checking out of the hotel so that any queries may be resolved immediately.

Accommodation expenses must be agreed in advance by the line manager. The staff member will be reimbursed for the reasonable cost / quality of an overnight stay in a hotel or lodging establishment where the expenditure is incurred for business purposes. All claims must be accompanied by an appropriate VAT receipt or invoice.



The Trust defines a 'reasonable quality' hotel as being up to a 3\* rating. If a reduced rate for a 4\* or above can be secured at a price equivalent to a 3\* price, or if there is no other accommodation available at 3\*, then a higher rated accommodation can be booked. Evidence of the price comparison should be submitted with the expense claim, along with the actual receipt.

The Trust will bear the cost of the room, evening meal and breakfast.  
Expenses relating to spouses / partners accompanying staff is strictly prohibited.

## **Business Entertaining**

Expenditure incurred in entertaining customers, clients, suppliers or other business connections by a staff member who, as part of their duties of employment, is required for business reasons to entertain such persons, may be claimed. Strict records of the nature of entertaining, clients' Company and names of all attendees, must be maintained and declared in accordance with the Trust Gifts and Hospitality Policy.

All business entertaining expenses should be claimed following the same process as set out above, and full receipts submitted with the expense claim.

## **General / Incidental Expenses**

### **Eye Tests for Display Screen Equipment (DSE)**

Staff wishing to claim for the cost of DSE eye tests should refer to the policy on paying for eyecare for screen users.

### **Professional Fees and Subscriptions**

Where a job description stipulates that the role requires membership of a professional body, staff members may claim professional fees and / or subscriptions up to a maximum of one professional body (unless the job description specifically requires multiple memberships), recognised by HMRC, provided that the fees are approved by the relevant line manager.

### **Telephony and IT-related Expenses**

Where a staff member is required to make business calls on their home or personal mobile telephone, the cost of such calls may be claimed. The appropriate bill must be submitted with the expense claim, with the relevant business calls highlighted. Only the direct cost of business calls will be reimbursed; line rental and / or mobile phone contract costs cannot be claimed.

Trust staff are encouraged to use academy / office landlines to contact parents or students. Where a personal mobile / landline is used, the caller ID should be withheld by dialling 141.

Staff members issued with a Trust mobile telephone are expected to use this to make all business calls. If a staff member has been issued with a Trust mobile, they cannot claim for business calls made using their home landline or personal mobile telephone.

The Trust will not reimburse staff for broadband or internet connections, including home broadband for staff who spend some of their time working from home. The Trust will reimburse staff for reasonable Wi-Fi connection costs incurred when travelling on business.

### **Other Incidental Expenses**

Incidental expenses, such as stamps and small items of stationery, and other general / business expenses may be claimed with supporting receipts.

Personal gifts may not be claimed or paid through expenses.



## **Motor Insurance and Driving Licence**

Staff using a private vehicle for business purposes (including staff training and development) are personally responsible for ensuring they have a business cover extension on their motor insurance cover, a valid MOT certificate and a valid driver's licence.

Staff submitting a Business Expense Claim Form must sign to confirm this is the case.

In the event of a staff member being involved in an accident in a private vehicle without business cover, the individual is wholly responsible and liable for any costs involved, and any other consequences arising from the incident. The Trust will not reimburse any costs involved or accept any liability associated with the incident.

All staff claiming mileage must present to their line manager, on an annual basis, a valid copy of their motor insurance cover and driving licence.

## **Tax Information**

HMRC rules enable genuine business expenses, incurred wholly, necessarily, and exclusively on behalf of the employer, to be reimbursed in full. Such expense reimbursements are not subject to tax.

All other expenses paid to staff members are liable to tax.

Any queries as to whether or not expenses are taxable should be directed to the Central Finance Team.

Compliance with this Travel and Expenses Policy does not remove the need for staff to ensure compliance with HMRC guidelines for their own personal tax affairs. In such cases, staff should liaise directly with HMRC. The Trust Finance Team cannot provide personal tax advice.

## **Cash Advances**

Staff members required to embark on extended business travel and who will incur expenditure while on the trip may be issued with a pre-loaded cash card (see the KGA Finance Policy for details). When the destination makes such a card impractical, or for smaller cash purchases, staff members may claim a cash advance. Requests for cash advances should be made well in advance of travel (at least 4 weeks) to allow for payment immediately before the travel date.

## **Late Claims**

When requesting a cash advance (e.g. for a school trip), the staff member should state the amount required, the purpose for which it is required, and the planned dates of travel. The claim must explicitly state that this is a cash advance and not a reimbursement.

The requirements for cash advance approvals are the same as for other expenses claims.

Within 21 days of returning from travel, the staff member must provide an expense claim and / or reimbursement of any unused element of the cash advance. This must be submitted to the Finance Department (or Central Finance Team for central Trust staff); a reconciliation will be undertaken to confirm the value of cash advance used and any additional costs incurred / unused cash to be returned. Failure to submit the necessary documentation will result in the full value of the cash advance being recovered from the staff member's next salary payment.



All expenditure incurred using a cash advance must be in accordance with this policy. Any expenditure incurred that does not confirm with this policy must be reimbursed by the staff member, or will be deducted from the staff member's next salary payment.

## **Petty Cash**

In line with the Finance Policy, each academy is responsible for the safe management of Petty Cash and PC limits must be agreed by the CEO.

## **Policy Review**

This policy and procedure will be reviewed at least every three years.



## Approved mileage rates from tax year 2011 to 2012 to present date

From tax year 2011 to 2012 onwards	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	45p	25p
Motor cycles	24p	24p
Bicycles	20p	20p

## Passenger payments — cars and vans

5p per passenger per business mile for carrying fellow employees in a car or van on journeys which are also work journeys for them. Only payments specifically for carrying passengers count and there is no relief if you receive less than 5p or nothing at all.