

Christ the King Catholic Primary School



Making a difference by
Inspiring a love of life and learning
We build strong foundations within
God's loving hands

STAFF EXPENSES POLICY

Author		Mary Mainwaring	
Date ratified by Full Governing Body	1 st December 25	Chair of Governors	Angela Willian
Start Date	1 st December 25	Headteacher	Mary Mainwaring
Review Date	December 26		

Author/Person Responsible	Head Teacher – Mary Mainwaring
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Related Policies	
Chair of Committee Signature	Mary Baskerville

Equality Impact Assessment (EIA) Part 1: EIA Screening

Policies, Procedures or Practices:	STAFF EXPENSES POLICY	DATE:	1 st December 25
EIA CARRIED OUT BY	Mary Mainwaring	EIA APPROVED BY	Mary Mainwaring

Groups that may be affected:

Are there concerns that the policy could have a different impact on any of the following groups? (please tick the relevant boxes)	Existing or potential adverse impact	Existing or potential for a positive impact
Age (young people, the elderly; issues surrounding protection and welfare, recruitment, training, pay, promotion)	No impact	N/A
Disability (physical and mental disability, learning difficulties; issues surrounding access to buildings, curriculum and communication)	No impact	N/A
Gender reassignment (transsexual)	No impact	N/A
Marriage and civil partnership	No impact	N/A
Pregnancy and maternity	No impact	N/A
Racial groups (consider language, culture, ethnicity including gypsy/traveller groups and asylum seekers)	No impact	N/A
Sex (male, female)	No impact	N/A
Sexual orientation (gay, lesbian, bisexual; actual or perceived)	No impact	N/A

STAFF EXPENSES POLICY

Non-Statutory

1. Introduction

1.1. This Staff Expenses Policy has been written, for the effective function of Christ the King Catholic Primary School's operations and to ensure all staff are reimbursed on a timely basis for all reasonable expenses incurred wholly, necessarily and exclusively in the course of the school's business.

2. Policy Aims

2.1. This policy sets out standards of practice expected from staff so that they should not incur any personal financial benefit through their employment with the school other than their agreed salary. Any breach of this principle may lead to disciplinary action.

2.2. To ensure staff are aware that only by complying with the policy can the school make reimbursements of expenses without the deduction of tax.

2.3. Christ the King recognises that 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.

2.4. To ensure Christ the King Catholic Primary School complies with its legal and tax obligations.

2.5. To ensure staff are aware that public relations and perceptions require the school not only to have 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 school's Auditors will be requested to carry out periodic reviews of the application of this policy.

2.6. The expenses claims procedure ensures that Christ the King Catholic Primary School 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 school business.

3. Roles and Responsibilities

3.1. The Head teacher is accountable to the Governing Body and DfE for regulatory compliance of the school, i.e. ensuring that public funds are used for their intended purpose. The Head teacher is therefore ultimately responsible for the application of this policy and responsible for delegation of authoritative responsibility in respect of this policy.

3.2. The policy applies to full and part-time members of staff, agency staff working for the school, other temporary staff, and volunteers.

4. Authorisation procedures

4.1. Payments to members of staff for personal expenditure (e.g. mileage, subsistence etc.) must be made using a travelling and expenses claim form included as Appendix 1. This form 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.

4.2. The procedures for reimbursement of expenses incurred by staff while engaged on School 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.

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

4.4. Before any expenses are paid they will require approval and authorisation. The Headteacher/School Business Manager will approve all travel claims relating to school staff and alternative suitable authorisation e.g. the Deputy Headteacher/School Business Manager will be required for claims from the Headteacher. Claims, which are not authorised in compliance with these procedures, will not be processed and will be returned unpaid. All claims must be made within 3 months of the date of the incurred expense. Claims after this period may not be paid.

4.5. Payment will be made via BACS payments

4.6. If a member of staff, attempts to submit a false claim this will be treated as a serious offence of the Code of Conduct, which may lead to disciplinary action and a referral to the police.

5. Car/motorcycle mileage

5.1. Members of staff who have to use their own private car or motorcycle on school business must seek prior authorisation to do so from their Line Manager.

5.2. 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 school's business is covered by the insurance policy.

5.3. Before travelling, staff members are required to compare standard class public transport costs, and, if cheaper and practical where possible, should opt for rail travel when a direct rail service is available.

5.4. The school will only fund the cost of mileage within England and Wales.

5.5. Staff authorised to use their own car/motorcycle on school business must claim on the expenses form obtainable from the school office or through this policy (appendix 1).

5.6. The School policy is to reimburse all mileage at £0.45 per mile. This rate applies to any car or van and is not fuel type dependent e.g. petrol, diesel or electric. A rate of £0.24 per mile applies to motor cycles.

5.7. Normally mileage claims will be paid only for journeys, which start and end at the School base of operations.

5.8. If travelling directly from or to home the normal mileage, which would have been travelled from home to the School for commuting reasons, should be deducted from the total mileage claim for the journey.

5.9. The school will reimburse any costs for on-street parking and parking spaces, for designated journeys for work purposes.

5.10. Full details of all journeys including the date, cost centre, particulars of the journey, starting point and destination, should be entered on the travel and expenses claim form.

5.11. The school will not, under any circumstances, reimburse any fines obtained, such as parking, bus lane or speeding.

Please 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.

6. Insurance

6.1. As the school 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.

6.2. The mileage rates payable by the school include an element to defray the cost of insurance as well as vehicle depreciation, fuel, etc.

7. Public Transport

7.1 In normal circumstances, and wherever possible employees should travel by train or bus for work purpose, or car share when making the same journey. Necessary taxis expenses will be accepted to facilitate any work designated journey.

7.2 Where staff use public transport for work purpose, reimbursement will be on a receipt basis, provided the expenses are reasonable.

7.3 Wherever possible employees should travel by train at 2nd class passenger rate. Staff may choose to travel at 1st class public transport but they will only be reimbursed the cost of 2nd class travel.

7.4 The school 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 School and in such circumstances, prior approval must be obtained from the Headteacher.

8. Subsistence allowance (daily and overnight)

8.1 Where staff travel on school business and an overnight stay is necessary, an overnight subsistence allowance may be claimed. The school will reimburse the costs of accommodation, food and drink when supported by receipts as per section 8.4

8.2 The school 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.

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

8.4 Subsistence rates:

Subsistence claims must reflect the actual cost of meals/beverage up to a maximum of:

Breakfast (leave home earlier than usual and before 6.00am)	£5.00
One meal (5 hour travel)	£5.00
Two meals (10 hour travel)	£10.00
Late evening meal (work later than usual, finishes after 8.00pm)	£15.00
Max for 24 hour period	£25.00
Overnight stay (hotel)	£130.00

These rates are in line with HMRC guidance

9. Residential visits (this could include camps, ski trips, cultural trips, return exchange visits) including overseas travel

9.1 Any expenditures while on a residential trip should be agreed with the Headteacher/School Business Manager in advance and only if there is no contingency fund for such expenses.

10. School journeys undertaken in one day

10.1 Any expenditures while on school journeys undertaken in one day should be agreed with the Headteacher/School Business Manager in advance and only if there is no contingency fund for such expenses.

11. Telephone calls and IT related expenses

- 11.1 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 if additional charges have been incurred.
- 11.2 In all cases provision of top-up cards for Pay as you Go services are not permitted because HMRC regulations cannot be met.
- 11.3 The school will not reimburse staff for personal broadband or internet connections as the school cannot demonstrate sole and exclusive business use to satisfy HMRC guidelines.
- 11.4 The school recognises there will be exceptional cases where it is an absolute necessity for staff to work from home where there is a lack of broadband, using a dedicated 3G,4G or 5G internet dongle. In these circumstances the school will arrange for direct provision of the service, following approval by the Headteacher.

12. Expenses for working from home

- 12.1 If you are required to work from home you can claim some expenses for doing so. You cannot claim for expenses if the school has facilitated your choice to work from home.
- 12.2 The school will pay the actual cost of expenses up to a maximum of £6 a week and you are able to claim tax relief on this.
- 12.3 In order to claim expenses for working from home you will need to provide evidence of the additional costs that you have incurred e.g. utility bills demonstrating an increase on comparable periods when you were not working from home. You cannot claim for costs that would stay the same whether you were working at home or not e.g. broadband, mortgage interest or rent.
- 12.4 Claims must be authorised by the appropriate line manager and should be made using the staff expense claim form obtainable from the School Office.

13. Training courses

- 13.1 The Trust provides training courses to enable employees to improve their effectiveness at work.
- 13.2 All costs and expenses of in-house training courses are borne by the School.
- 13.3 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.
- 13.4 The school t 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.
- 13.5 Training courses for which the school will pay, must be authorised by the appropriate line manager with the agreement of the Headteacher, before the training takes place. The training should be in line with the employers training and development plan in their appraisal. A request may be refused, but in these cases a reason will be given.

14. Car Parking

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

15. Professional subscriptions and membership of professional bodies

- 15.1 Professional subscriptions for members of staff are the personal responsibility of individual members of staff. No reimbursement will normally be provided by the school 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.
- 15.2 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 Headteacher.

Appendix 1: (please ask the school office for an electronic copy)

STAFF MONTHLY MILEAGE AND EXPENSES CLAIM FORM	
PERIOD OF CLAIM 	PAY REFERENCE
<u>Personal Details</u> Name: Home Address: Car Detail: Reg No Make & Model	<u>Employment Details</u> Dept Job Title Workplace Christ the King Catholic Primary School Post Number National Insurance number
<p>Please indicate the number of miles between your home and your permanent place of work (one way journey only) This mileage must be deducted if your journey to site either starts or ends at your home address. See the notes provided on the reverse of this form</p> <div style="text-align: right; margin-top: 10px;"> </div>	
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Claim forms must be received in Payroll Services by the 10th of the month, or 5th in December to ensure payment is made in the following payroll. Please note: by submitting this claim, you agree to your details being used for general administration purposes, including the use and management of the car parks</p> </div> <div style="width: 45%;"> <p>Please ensure that your manager certifies the form before submitting for payment. If you want this charge on a different costing parameter then complete this box</p> <div style="border: 1px solid black; height: 30px; margin-top: 5px;"></div> </div> </div>	
<p>I certify that the mileage/expenses detailed overleaf were necessarily incurred on business. I confirm that the claim conforms to my contract of employment and <u>that my car insurance covers me for business purposes</u></p> <p>Signature of Employee</p>	<p>I certify that I have checked this claim and receipts attached and confirm that the member of staff is entitled to the allowances claimed. NB strike through blank lines on reverse of claim</p> <p>Head of Dept/Manager</p> <p>Name in BLOCK CAPITALS</p>

[illegible]