

Expenses Policy

Version	1.1
Approving Body	Trust Board
Date ratified	23rd September 2023
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Review date	30th September 2026
Owner	Director of Resources
Applies to	All Trust Schools, all Trust staff

Version	Date	Reason
1.0	October 2020	To establish a Trust wide policy
1.1	October 2023	Periodic review

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1. Introduction

1.1 This policy sets out Initio Learning Trust's rules on how employees can claim for expenses incurred in the performance of their duties for the trust.

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.

2. Reimbursement of expenses

2.1 We will reimburse expenses properly incurred in accordance with this policy. Any attempt to claim expenses in breach of this policy may result in disciplinary action under the trust's disciplinary policy. We will reimburse expenses for actual expenditure that is incurred wholly and exclusively in connection with authorised duties that you undertake in the course of your employment.

2.2 All claims for expenses need to be approved by a manager authorised to do this. Details of who can authorise expenses is available from the finance team

2.3 Expenses will only be reimbursed if they are:

- claimed and authorised using the Dorset Council on-line expenses claims portal;
- submitted within 6 months of being incurred;
- supported on demand by relevant documents including receipts, tickets, and credit or debit card slips); and

2.4 Claims for authorised expenses submitted in accordance with this policy will be paid directly into your bank/building society account into which your salary is paid in line with our schedule for making payments e.g. monthly with your salary

2.5 Any questions about the reimbursement of expenses should be put to the finance team before you incur the relevant costs.

3. Travel expenses

3.1 We will reimburse the reasonable cost of necessary travel in connection with our business. The most economic means of travel should be chosen wherever practicable and possible. The following are not treated as travel in connection with our business:

- travel between your home and usual place of work;
- travel which is mainly for your own purposes; and
- travel which, while undertaken on our behalf, is similar or equivalent to travel

between your home and your usual place of work.

3.2 Trains. Where you have purchased a ticket, you will only be reimbursed for the cost of standard class travel unless expressly permitted in accordance with the current authorisation procedure to travel first class. Where possible, rail journeys should be booked well in advance to benefit from discounts for early booking. A receipt should be obtained for submission with an expenses claim form.

3.3 Taxis. We do not expect you to take a taxi when there is public transport that would not greatly increase your journey time. However, when this is not the case, or the number of staff travelling together make it cost effective to do so, you can travel by taxi. A receipt should be obtained for submission with an expenses claim form.

3.4 Car. Where it is cost effective for you to use your car for business travel, and you have been authorised to do so, you can claim a mileage allowance on proof of mileage in accordance with the current authorised mileage rates authorised by HM Revenue & Customs. Details of the current mileage rates can be obtained: <https://www.gov.uk/expenses-and-benefits-business>

[travel-mileage/rules-for-tax](#) You can also claim for any necessary parking costs which need to be supported on demand by a receipt or the display ticket showing the cost of the parking.

3.5 Air travel. If you are required to travel by plane in the course of your duties you should discuss travel arrangements with your Headteacher in advance to determine if this is the most cost effective and economic method of transport.

3.6 We will not reimburse any penalty fares or parking fines that you may incur while travelling on our business.

4. Accommodation and other overnight expenses

4.1 If you are required to stay away overnight in the course of your duties you should discuss accommodation arrangements with your line manager in advance. You will need to obtain approval in relation to the cost of the overnight accommodation if you are booking the room yourself and claiming authorised expenses as the cost needs to be reasonable.

4.2 When you are required to stay away overnight in the course of your duties, to the extent that these are not included in the cost of accommodation, we will reimburse your reasonable out-of-pocket expenses provided they are supported by VAT receipts for the following:

- breakfast up to a maximum of £15 a day;
- lunch and an evening meal including non-alcoholic drinks up to £15 a day for lunch, £25 a day for an evening meal or, where both are incurred on the same day, an overall maximum of £40; and

For business travel where no overnight stay is needed, meals will only be reimbursed where travel commences prior to 7:00 am or after 7.30 pm. The cost of other food and drink, for example sandwiches at lunchtime or snacks, whilst at or away from your normal place of work are not reimbursed by the trust.

4.3 For the avoidance of any doubt, when the cost of attending an event (such as a conference) involving an overnight stay includes the cost of accommodation and/or meals, additional claim under this policy should not be made for those items.

5. Re-imbursement for purchases

5.1 Purchases made on behalf of the trust (for example small equipment or ingredients for cookery) should be purchased using a Trust purchasing card. If there is a good reason for not using a Trust purchasing card, expenses must be authorised in advance by your school's finance lead. After purchase, expenses may be claimed by completing the expenses form and relevant receipt(s). If prior approval has not been obtained the Trust reserves the right not to reimburse the cost.

6. Review of policy

6.1 This policy is reviewed every 3 years by the trust. We will monitor the application and outcomes of this policy to ensure it is working effectively.

Appendix 1

Equality Impact Assessment/ Analysis (EIA)

Step 1: Scoping and Identifying the Aims

School/Service	People Department
Title of Change:	Expenses Policy
What are you completing this EIA for?	Policy
Is this a new or existing activity or change?	Existing
What are the main aims / objectives of the changes?	Ensure policy is still relevant and the most current legislation is being adhered to.
What is the context for this EIA? e.g., policy, practice, service, curriculum proposal or project?	
Why is the activity/change needed? E.g., The policy or practice affect different "protected groups" differently?, enhancing of services, education	
Name/s of people and Date undertaking analysis:	
Who will be affected by this activity/change? eg pupils/students, service users, employees, wider community	Shani Davies, Director People & Culture All Staff in scope of this policy
Does it relate to an area with known inequalities? E.g., access to service for disabled people, pupils/students, vulnerable pupils/students, SEND, racist bullying etc.	
EIA Schedule When will the EIA be reviewed?	

Step 2: Assessing the Impact

Detail any positive or negative impacts of this document /policy on pupils/students and staff in the box below. If there is no impact, please select "not applicable"

Protected Characteristic	Positive Impact(s)	Negative Impact(s)	NA	Action to address negative impact: (e.g. adjustment to the policy)
Sex consider issues for: men and women, non-binary.	Y			
Gender reassignment E.g. privacy of data and harassment	Y			
Disability e.g., attitudes, physical, social barriers, visible and non-immediately visible disabilities, neurodivergence, learning disability	Y			
Age e.g., consider all ages but there may be some issues that relate for example to older people/younger people	Y			
Sexual Orientation consider heterosexual as well as lesbian, gay and bisexual (and other sexual orientations)	Y			
Pregnancy and maternity e.g., childcare, working arrangements, part time working	Y			
Marriage and civil partnership	Y			
Religion or belief consider religions, beliefs, or no belief	Y			
Ethnicity / Race e.g., language barriers, different ethnic groups/nationalities	Y			
Socio-economic factors e.g., resident status – socio economic/low-income groups, migrants, carers, impacts on children and families (please state)	Y			
Mental health e.g. short term, long term, acute, fluctuating mental health conditions, impacts	Y			

If you answer yes to any of the following, you MUST complete the evidence column explaining what information you have considered which has led you to reach this decision.

Assessment Questions	Yes / No	Please document evidence / any mitigations
In consideration of your document development, did you consult with others, for example, external organisations, employees, pupils/students, carers or community groups?	Yes	Staff and Trade Unions
Have you taken into consideration any regulations, professional standards?	Yes	Financial regulations

Step 3: Review, Risk and Action Plans

Low – No major change	Medium - Adjust the policy	High – Stop and remove
The activity is robust and there is no potential for discrimination, and you have taken all appropriate opportunities to advance and foster relations between groups.	This involves taking steps to remove barriers or to better advance equality. It can mean introducing measures to mitigate the potential effect.	If there are adverse effects that are not justified and cannot be mitigated, you will want to consider stopping the policy/project altogether. If the activity shows unlawful discrimination, it must be removed or changed.

How would you rate the overall level of impact / risk to the school / service / Trust if no action was taken?	Low	Medium	High
	☒	☐	☐
What action needs to be taken to reduce or eliminate the negative impact?	N/A		
Who will be responsible for monitoring and regular review of the document / policy / change?	Director People & Culture		

Step 4: Authorisation and sign off

I am satisfied that all available evidence has been accurately assessed for any potential impact on pupils/students and employees with protected characteristics in the scope of this project / change / policy / procedure / practice / activity. Mitigation, where appropriate has been identified and dealt with accordingly.

Equality Assessor:

Shani Davies

Date:

22/4/26