



## Expenses Policy

**This policy is applicable to the Wonder Learning Partnership (WLP)**

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## Introduction

The purpose of this policy is to set out which personal expenses can be claimed by employees and how such claims should be made. It is designed to minimise exposure of the Trust to:

- any tax liability arising from the payment of expenses;
- any fraudulent claims of expenses not incurred or necessary in pursuit of Trust business;
- costs that are not appropriate for a public funded body.

The policy also exists to protect any valid claimants from:

- any tax liability arising from the payment of expenses;
- non-compliance with Charity Commission law;
- Risk of travelling on Trust business without appropriate business insurance cover.

The policy reflects HMRC rules on such expenses to ensure that the Trust faces no tax liability arising from payment of expenses. The policy also covers the steps staff must take to ensure they are adequately insured when using their own transport.

This policy applies to all Trustees, Governors and employees of the Trust. For clarity, this includes all staff engaged to work at any of the academies within the Trust.

## General Principles

Claims for reimbursement of travelling expenses, subsistence and other expenses by persons travelling on Trust business, should be made on the Every HR system. Employees are required to use the most cost-effective form of transport and reimbursement of expenditure is restricted to the allowance or the amount spent, whichever is less, with the exception of private car mileage claims which will be paid at the unit rate in force at the time of the claim. Current rates are set out in Appendix 1 to this policy. The Trust will normally reimburse employees only for expenses that they actually and necessarily incur in the course of any business travel.

All business travel undertaken must be pre-authorised by the line manager of the individual undertaking the journey prior to a journey taking place. The only exception to this is for one-off journeys between Trust sites by private vehicle.

It is the responsibility of Line Managers to authorise and ensure that expense claims for staff are accurate. This review and authorisation process shall take place within the Every HR system, followed by a final authorisation by Headteacher or Chief Operating Officer. Expenses will be paid alongside salary each month, provided that claims are authorised prior to payroll cut off date.

Claims made by the Trust's CEO must be approved and signed by Chair or Vice-Chair of the Trust Board. As Trustees are not set up on the Every HR system, email approval is required prior to final authorisation by the Chief Operating Officer.

Claims made by Trustees (with the exception of the Chair of the Trust Board) must be approved and signed by the Chair of the Trust Board prior to submission to the Trust Finance Office for payment.

Claims made by the Chair of the Trust Board must be approved and signed by the Chair of the Trust Finance, Audit and Risk Committee prior to submission to the Trust Finance Office for payment.

Any fines or penalty notices incurred by an employee whilst travelling on Trust business are entirely the responsibility of the employee concerned. Fines will not be reimbursed by the Trust under any circumstances

Any employee who uses their own vehicle for any journey on Trust business **must ensure that their insurance covers them for business use**. Employees using their own vehicle for Trust business are responsible for ensuring they hold a current driving licence, insurance certificate and M.O.T. certificate (if applicable). Any cost of business use cover is to be borne by the employee and is covered by the mileage allowance.

### Car Travel

The Trust will reimburse employees for journeys undertaken for business purposes by road but excluding ordinary commuting. This will be at the rate per mile set out in Appendix 1 to this policy.

Expenditure on items such as parking, road and bridge tolls will also be reimbursed when supported by receipts.

Travel between an employee's home, or any other place that is not a workplace, and his/her normal place of work is ordinary commuting and is not a claimable expense.

The Trust recognises that employees are sometimes required to travel to a secondary (temporary) place of work in the course of their duties. For example, this could be another academy or the location of a meeting or conference. Therefore, claims will be accepted for the following types of journey:

- when travelling from home directly to a temporary place of work, whereupon reimbursable mileage will be based on the additional mileage incurred beyond the normal home to work commute;
- when travelling from a temporary place of work directly to home, whereupon reimbursable mileage will be based on the additional mileage incurred beyond the normal work to home commute;
- from the employee's normal place of work to a temporary place of work and vice versa.

HMRC stipulates that a place of work where an employee spends more than 40% of the time, is not a temporary place of work. Employees who may be affected by this rule should discuss the matter with the CEO.

### Rail Travel

All rail travel must be made in standard class.

Rail travel should be booked as far in advance as possible to take advantage of any low-cost options that may be available. Rail travel should be booked and paid for by the appropriate finance office or by the academy's nominated person, to ensure compliance with booking policies.

Employees should forward their booking request (to include reason for travel), to the finance office or nominated person as early as possible.

In exceptional circumstances, for example a late notice booking, an employee may book and pay for their own rail journey, if the travel has been duly authorised in advance. In such cases the cost of travel will be reimbursed through the expense claims process.

### **Taxis**

Costs of taxis will be reimbursed only if one or more of the following apply and if supported by a receipt:

- where the saving of time is important;
- when heavy luggage has to be transported to or from the place of departure on arrival
- where there is no other suitable method of public transport;
- if a journey is made after dark or the use of public transport would involve a long wait in circumstances in which the person travelling would feel at risk; or where unfamiliar with location and associated Public Transport links.

### **Travel around London**

Journeys in London should normally be taken by Underground/public transport rather than by taxi, except where conditions in item 5 apply.

### **Air travel within the UK**

Air travel should only be utilised where it represents a saving in a cost over other forms of travel; and/or where it represents a significant saving in time. All bookings should be economy class. Air travel should be arranged as far in advance as possible to take advantage of advanced purchase discounts. All air travel will be booked by the appropriate finance office to take advantage of online savings. Employees should forward their booking request to the academy finance office as early as possible.

### **Travel outside the UK**

All overseas travel other than that associated with educational visits with students, must be approved by the Chief Executive Officer in advance. All bookings will be made by the appropriate finance office.

### **Subsistence**

The reasonable and necessary cost of accommodation, meals/snacks and beverages incurred by an employee whilst undertaking business away from the employee's ordinary place of work, will be reimbursed. Claims must be supported by relevant receipts and are subject to the limits shown in Appendix 1 to this policy.

The costs of other hotel 'extras' such as videos, newspapers, beverages not complementing an evening meal and private telephone calls, will not be reimbursed. No alcoholic drinks will be reimbursed by the Trust.

## Hotel accommodation

All hotel bookings should normally be made centrally in advance and full advantage should be taken of advanced purchase discounts where available. Five-star hotels must not be used.

Hotels should be selected based on lowest price and value for money and membership of loyalty schemes must not be taken into account. Limits for hotel bedroom rates can be found in Appendix 1 to this policy.

Staff should not normally stay overnight at the Trust's expense before a meeting when it is reasonable to travel on the day of the meeting. An exception to this may be made if in order to arrive in time for an event, the employee would be required to start their journey unreasonably early or if it can be demonstrated to be financially advantageous.

The employee should ensure that a purchase order is completed and authorised for all hotel accommodation in advance.

If a suitable hotel cannot be found within the price limits set by the Trust, authorisation should be requested in advance from the Trust's Chief Financial Officer.

In the very few circumstances when accommodation cannot be pre-booked by the Trust, hotel invoices should be settled by the employee and claimed as an expense.

## Sundry business expenses

Reimbursement of the cost of tools, equipment, materials and services necessarily purchased by employees for the performance of their duties or the business needs of the Trust, can be made **in exceptional circumstances**. Relevant receipts must support the claims and any tools, equipment or materials remain the property of the Trust.

## Claims procedure

Expense claims (including electronic copies of receipts) should be made via the Every HR system to be checked and authorised by the claimant's line manager and final authoriser. All valid claims for expenses made by employees of the Trust will be paid alongside the monthly payroll. All valid claims made by Trustees will be paid once a month by BACS transfer.

Claims should be submitted no later than 3 months from the date that the expense was incurred. Late claims will only be authorised in exceptional circumstances.

## Appendix 1

### Travel and Expenses Claim Limits

#### Mileage allowance rate

- Up to 10,000 miles p.a.  
per mile **£0.45**
- Over 10,000 miles p.a.  
per mile **£0.25**

#### Subsistence rates – actual costs to be reimbursed up to the following limits:

- Breakfast (no accommodation)  
**£10.00**
- Lunch **£15.00**
- Dinner **£25.00**

#### Hotel Accommodation – actual costs to be reimbursed up to the following limits:

- London hotel **£225.00**
- Outside London hotel **£150.00**