

# Expenses Policy

This policy is effective in all Academies within the Learning without Limits Academy Trust and the Trust Central Team. Where the term 'Trust' is used in this policy, it covers all Academies and the Trust Offices.

<b>Associated Policies:</b>	
Anti-Fraud Policy	Gifts and Hospitality Policy
Charging and Remissions Policy	No Purchase Order, No Pay Policy
Credit Card Policy	Procurement Policy
Discretionary Spend Policy	Reserves Policy
Donations Policy	Staff Behaviour Policy (Code of Conduct)
Finance Policy	Staff Expectations Policy

<b>Version: 2.2</b>	<b>Status: LIVE</b>
<b>Date: August 2023</b>	<b>Next Review: August 2024</b>

	Date	Author	Changes
V1.0	March 2017	RA	Policy first ratified
V1.1	July 2018	RA	Annual review
V1.2	July 2019	RA	Annual review
V2.0	December 2020	AE	Reformatted to LwLAT policy template and contents page added. Reference to alcoholic drinks added in Section 14: Meals.
V2.1	March 2021	AE	Meal limits increased, in Section 14: Meals. 11.2: Reference to beer added.

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## **1. Aims of this policy**

- 1.1. The principle of the Expenses Policy is to ensure that employees, governors, trustees, and members continue to be reimbursed for all necessary expenditure reasonably incurred in the performance of their Learning without Limits Academy Trust duties. The basis of expense claims will be actual expenditure up to limits as specified in this policy; limits will be reviewed annually.
- 1.2. Trustees, governors, managers and staff should note that authorising managers have no authority to vary this policy; claims for items not allowed under the policy will be rejected. Staff should note that if they pay for expenses incurred by another individual, any deductions from their claim for non-compliance with policy would be their responsibility.

## **2. Scope of this policy**

- 2.1. This policy applies to all staff, governors, trustees and members working for, or associated with, the Trust.

## **3. Definitions**

- 3.1. Expenses are deemed to be any additional costs incurred to employees in pursuance of the responsibilities of their post which sit outside of costs incurred during the day to day work of the employee such as clothing, refreshments, and transport to and from work.

## **4. Who is responsible for carrying out this policy?**

- 4.1. The Trust Board has overall responsibility for this policy and has delegated its day-to-day operation:
  - 4.1.1. Within the Trust Academies, the Principal is responsible for the implementation and monitoring of this policy, to ensure that it is communicated to employees and that it is applied consistently.
  - 4.1.2. Within the Trust Central Team, the Chief Financial Officer is responsible for the implementation and monitoring of this policy, to ensure that it is communicated to employees and that it is applied consistently.

## **5. Legislation and statutory guidance**

- 5.1. The Trust is obliged to comply with:
  - x Academy Trust Handbook
  - x Funding agreements with the Department for Education (DfE)

## **6. Timeliness of submission**

- 6.1. Expenses should be submitted as soon as possible after they have been incurred. Any claims that are over three months old will not be processed for payment. It is helpful if a number of small claims can be submitted as one claim once they reach approximately £50, the three month time limit notwithstanding.

## **7. Submission of expenses**

- 7.1. Expenses should be submitted on a hard copy form to the finance department at each Academy by the last working day of the month. Staff must ensure that their line manager signs off a completed expense form. Trustees and members should copy the Chair of the Trust Board in. Line managers or the Chair of the Trust Board will review expenses claims forms and approve or not based on the nature of items being claimed. Finance will then receive and process said claim, any queries with the expenses form will be emailed back to the employee, trustee or member with details of the query.
- 7.2. When submitting a claim, payment will not be made unless the claim is submitted with receipts attached. Any additional paperwork to support a claim should also be included. Once processed, this will be paid into the claimant's bank account. Claimants are entirely responsible for any tax implications of expenses claims.

### 10.3. Air travel

- 10.3.1. Learning without Limits Academy Trust travellers should use the lowest cost means of travel and fare. Travel should be booked via the relevant Finance Officer. Significant savings can be obtained by specifying outward and/or return journeys at time of booking. Some airlines will also allow changes to fixed tickets for an additional charge and this may be cheaper than buying a flexible ticket. Fully flexible tickets should only be requested when absolutely necessary.
- 10.3.2. Personal travel linked to Learning without Limits Academy Trust business.
- 10.3.3. Personal travel as part of a business trip is discouraged, and in any event only allowed where such travel actually reduces the cost of business travel as part of Learning without Limits Academy Trust work e.g. staying a Saturday night to take advantage of a lower cost fare. Where additional costs are incurred that are not necessary, e.g. Saturday night in a hotel, the individual employee must meet these. A



## **12.4. Hiring a vehicle**

- 12.4.1. Vehicles should only be rented for business purposes where it is cost effective and when public transportation and minicabs are impractical, more expensive or

<b>Overnight stay in London (and other similar high cost destinations)</b>		
	Cost per night (ex VAT)	Cost per night (inc VAT)
Room only	£105	£126
Bed and Breakfast	£115	£138

## **13.2. Private accommodation**

13.2.1. In circumstances where it is economical for Learning without Limits Academy Trust, a line manager may authorise in advance, where you are more than 40 miles from home, for staff to stay in private accommodation, with family or friends. An allowance of £20, including breakfast may be claimed for this.

## **14. Meals**

### **14.1. Meals whilst away overnight**

14.1.1. When necessarily away from base overnight, Learning without Limits Academy Trust will reimburse the actual cost of relevant meals on presentation of receipts,  
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## **19. Review of this Policy**

- 19.1. The LwLAT Trust Board has overall responsibility for the adoption, review and amendments of this policy. The Trust Board will review this policy yearly, or earlier if necessary, to comply with statutory DfE updates and amendments. Annual financial audit also ensures probity.