



CEDARS ACADEMY TRUST

Cedars Academy: Low Fell
Cedars Academy: High Heworth

Expenses

Policy

Policy owner	Academy Business Leader
Approved by	Resources, Audit & Risk Committee
Date approved	October 2026
Date written or last reviewed	September 2026
Next review due	October 2027
Status	Draft. Non-contractual.
Applies to	All employees of The Cedars Academy Trust at both sites, and trustees as set out in section 8

The Policy

1. Purpose and scope

- 1.1** The Trust reimburses staff for necessary expenditure reasonably incurred in the course of their duties. Claims are for actual expenditure, supported by receipts, up to the limits set out in this policy. Staff must pay for their personal expenses and claim them back in accordance with this policy.
- 1.2** This policy applies to all employees of the Trust at both sites, and to trustees as set out in section 8. It does not form part of any employee's contract of employment and the Trust may amend it at any time.
- 1.3** In this policy, the Accounting Officer means the Headteacher of Cedars Academy: Low Fell, who is the Trust's appointed accounting officer under the Academy Trust Handbook 2026.

2. Claiming and authorisation

- 2.1** Expenses must be agreed in writing before they are incurred. Claims are made on the Staff Purchases and Expenses Claim Form, available on the intranet, signed by the claimant and authorised as set out below.

Claim by	Authorised by
Any member of staff	A site Headteacher, the Director of Inclusion or the Academy Business Leader
A co-headteacher or the Academy Business Leader	Two others from that group of four
A trustee	The Chair of Trustees AND one co-headteacher
The Chair of Trustees	The Vice Chair of Trustees AND one co-headteacher

- 2.2** No claim may be self-authorised under any circumstances. A claim that has not been authorised in accordance with this policy will be returned unpaid.
- 2.3** Original receipts must accompany every claim. Credit card slips and statements are not evidence of business expenditure. A claim without a receipt can only be paid if the Accounting Officer authorises it, and staff should seek that authorisation before submitting the claim. A valid VAT receipt shows the retailer's name, address and VAT registration number, the date, what was bought and the VAT inclusive value.
- 2.4** Claims should be submitted by the 10th of the month following the month in which the expense was incurred. Claims submitted more than three months after the expense was incurred will not be reimbursed unless a trustee specifically approves it.
- 2.5** Authorised claims are reimbursed in full through payroll by Inspire Financial Management, with the next available salary payment.
- 2.6** Expense forms must be completed honestly, accurately and promptly. Any attempt to claim fraudulently, or in deliberate breach of this policy, will be treated as a serious matter and may be dealt with under the Disciplinary Policy and Procedure.

- 2.7** Wherever possible, classroom and office equipment, resources and sundries must be bought through the Trust's purchase ordering system and paid for directly by the Trust, rather than bought personally by staff and reclaimed.

3. Travel

- 3.1** Video or telephone conferencing should be used instead of travel wherever practicable. The overriding consideration in planning any journey is the balance between cost and convenience. Staff should car share where colleagues are travelling to the same destination.
- 3.2** Public transport is the Trust's preferred method of travel where the fare, with any necessary taxi or tube fares, is less than the equivalent mileage cost. Staff should book standard fare travel in advance wherever possible.
- 3.3** Only the standard fare will be reimbursed unless first class travel is authorised in advance by the Accounting Officer, with that authorisation evidenced on the claim form. A member of staff who travels first class without authorisation will be reimbursed the standard fare only.
- 3.4** Taxi fares will be reimbursed only where there is no suitable or cost effective public transport, where staff are carrying heavy equipment, where a group travelling together costs less than individual tickets, or where a taxi is necessary for personal safety, or for reasons of illness, injury, disability or pregnancy agreed in advance.

4. Mileage and parking

- 4.1** Business mileage may be claimed where public transport is not possible or not cost effective. Mileage is calculated from the employee's contractual base of work to the destination and back. Travel between home and the normal place of work is not business travel. Where an employee travels directly from home, the claim is the lesser of the mileage actually incurred and the mileage from the work base.
- 4.2** Claims must state the date, the starting point, each destination, the return point and the purpose of the journey.
- 4.3** Claims up to 10,000 business miles in a year are paid at the HMRC approved mileage allowance rate, inclusive of electric vehicles. Mileage beyond 10,000 miles in a year is paid at the lower HMRC rate.
- 4.4** Any vehicle used for business travel must be taxed, roadworthy and insured for business use. Staff may be asked to evidence business use insurance before a mileage claim is paid.
- 4.5** Authorised parking charges, tolls and congestion charges are reimbursed against the receipt or display ticket. The Trust will not pay parking costs where site based staff bring their cars to their normal place of work, unless they are specifically required to drive in and attend an offsite meeting the same day, or the reverse.

5. Accommodation

- 5.1** Staff should seek reasonably priced accommodation. Reasonable overnight costs are no more than £130 per night outside Greater London and £170 within Greater London. Prior authorisation from the Accounting Officer is required if a room cannot be secured at these rates.
- 5.2** Where it is economical and practical, the site Headteacher may authorise in advance for staff to stay privately with family or friends. Staff may claim for the cost of an evening meal in these circumstances.

- 5.3** The Trust will not meet the cost of extending a stay for personal reasons, or of accommodation for anyone other than the member of staff.

6. Subsistence

- 6.1** Where staff stay away overnight on Trust business, the maximum subsistence claim is £25 per day.
- 6.2** Where staff are travelling on Trust business but not staying overnight, they may claim the actual cost of a meal bought after the journey has started, supported by a receipt, up to the HMRC benchmark scale rates below.

Qualifying travel	Maximum claim
5 hours or more	£5
10 hours or more	£10
15 hours or more, where the journey is ongoing at 8.00 p.m.	£25

- 6.3** Only one rate may be claimed per qualifying journey. Where a 5 hour or 10 hour claim is made and the journey continues beyond 8.00 p.m., a supplementary £10 may also be claimed. Lunch may be claimed at the 5 hour rate for an all day meeting or training event away from base where lunch is not provided.
- 6.4** These rates are maximums, not allowances. Food ordered for delivery to a home address, or bought elsewhere and eaten at home, cannot be claimed.
- 6.5** Where one member of a team pays a bill for colleagues, the reason, the location and the names of those present must be shown on the claim form. The claim cannot exceed the number present multiplied by the relevant rate.

7. Meetings and hospitality

- 7.1** Tea, coffee and refreshments should only be provided for meetings lasting two hours or longer, or where the Trust is meeting an external person or organisation. Food should only be provided where a meeting has to be held over a normal meal time and it is not practical for staff to bring their own. Meetings should be held on Trust premises, catered in house, wherever possible.
- 7.2** Where it is necessary to offer hospitality to a business contact from an external organisation, expenditure must not exceed £25 per head, including VAT and service, and must be authorised in advance by the Accounting Officer. The cost should be met by the most senior member of Trust staff present and reclaimed with the receipts and a list of those attending.
- 7.3** Trust funds must not be used to purchase alcohol (Academy Trust Handbook 2026, paragraph 2.38), and alcohol will not be reimbursed.

8. Trustee expenses

- 8.1** Trustees are not paid for their service. Trustees may claim reasonable expenses necessarily incurred in carrying out their duties, at the same rates and on the same terms as staff. Travel to a meeting held at one of the Trust's sites is not reimbursed, except under paragraph 8.2.
- 8.2** The following are legitimate trustee expenses where supported by receipts:
- travel and subsistence for training, conferences or meetings held away from the Trust's sites;

- communication support, for example translation of documents, or alerting and listening devices;
- special transport, equipment or facilities required by a trustee with a disability;
- the cost of care for a dependant, where this is necessary to allow the trustee to attend.

9. Expenses that will not be reimbursed

9.1 The Trust will not reimburse:

- alcohol;
- parking fines, penalty fares, speeding fines, clamp release charges or any other penalty;
- vehicle insurance, road tax, servicing or repairs;
- travel between home and the normal place of work;
- office stationery, internet connection, telephone or mobile costs;
- the cleaning of uniforms, workwear or equipment;
- pay per view television, minibar or similar personal charges;
- costs incurred by, or for, a partner, friend or family member.

9.2 This list is not exhaustive. Where a claim is refused and the claimant does not accept that decision, the matter may be referred to the Accounting Officer and, if still unresolved, to the Chair of Trustees, whose decision is final.

10. Monitoring and review

10.1 The Academy Business Leader monitors expense claims and reports on them to the Resources, Audit & Risk Committee as part of routine financial reporting. This policy and the limits within it are reviewed annually by that Committee.

Annex A: Linked policies, forms and systems

Linked policies

- Scheme of Delegation
- Financial Regulations
- Competitive Tendering and Procurement Policy
- Disciplinary Policy and Procedure
- Whistleblowing Policy

Forms and systems

- Staff Purchases and Expenses Claim Form, available on the intranet
- The Trust's purchase ordering system
- Inspire Financial Management, the Trust's payroll provider