Moorlands Learning Trust

Expenses Policy

	Position/Committee	Date
Prepared by	Chief Finance Officer	March 2026
Approved by	Trust Board Finance Committee	March 2026
To be Reviewed	Chief Finance Officer	Autumn 2027

1. Introduction

This policy is in place to clarify personal expense claim procedures and is designed to ensure that Moorlands Learning Trust personnel are adequately and appropriately reimbursed for any reasonable costs wholly, exclusively and necessarily incurred in the performance of their duties.

Wherever possible, expenditure should be requested on a purchase order form through the finance department of the school and not paid by the employee. Expense claims will be paid by BACS.

Expenses to be reclaimed should be agreed prior to liability being incurred.

Compliance with this policy should avoid tax exposure for the Trust and employees; the Trust does not accept responsibility for any tax liability incurred by failure to adhere to the policy.

Eligibility

It is essential that all expense claims, supporting invoices and direct cost evidence show, as a minimum, the names and number of employees concerned, third parties attending, costs arising and the nature of the expense. Failure to do this may result in a personal tax and NI liability. No round sum allowances may be claimed, and expenses will not reimbursed unless a supporting VAT receipt is provided.

The Trust reserves the right to reject claims that do not meet policy criteria.

Period Claimed

The period claimed should normally be monthly. The expense claim form should clearly show the date of expenditure.

Authorisation

All expense claims forms must be authorised by the line manager to whom the claimant employee reports.

The authorisation procedure is as follows:

- Check that the amounts claimed are supported by the appropriate documentation e.g. rail ticket, invoice, receipt. A full description of the expenditure should be included in all cases.
- Check that any business mileage claimed is based on the correct rate;
- Ensure distances claimed are correct and relate to business journeys (see section 4 below);
- Check additions, ensuring that the sum of the column totals agree to the total amount claimed;

Supporting Documentation

All receipts must be securely attached to the back of the claim and must be originals, not copies. Failure to produce receipts for individual items will result in the claim not being processed. It is important that all claims are checked thoroughly by the authoriser before they are submitted to the Finance Department for payment.

Taxation

In the event that items such as staff entertaining or taxable subscriptions, for example, are not properly disclosed on expense claims, the employee will be responsible for any tax and NI due, together with any penalties. This also applies to any mileage claims in excess of those permitted by HMRC.

2. Overnight Accommodation

Overnight accommodation should only be booked where it is not possible to travel out and back in the same day. Due regard should be given to the safety of the individual e.g. a full day meeting with a 3-hour drive either side may be considered unsafe. The prior approval of the employee's Line Manager, Headteacher or member of Trust Executive as per the trust school scheme of delegation is required prior to booking. Bookings will be made at the lowest cost for the appropriate accommodation at the required location.

3. Subsistence

Subsistence expenses are meal and accommodation expenses incurred only when away from the employee's normal place of work.

Any claims for subsistence should only cover the extra expenses incurred by an employee because he/she is temporarily away from home and his/her normal place of employment.

In practice, HM Revenue and Customs accepts that an employee is temporarily away from his/her normal place of work if he/she is working more than five miles away for at least five hours. Allowable expenses can include:

- the reasonable costs of a meal;
- the cost of a reasonable level of refreshment with the meal; and refreshments, tea, coffee or soft drinks taken between meals if these are not already supplied at the place of work.

It is important to distinguish between meals which are subsistence and those which are entertaining.

Any items of expenditure not covered by a dispensation will be reported on the employee's form P11D and may give rise to a tax and NI liability for the employee.

4. Travel Costs

These include items such as rail fares, taxi fares and car parking. Claims can only be made for receipted expenditure.

All staff travel standard class and rail travel should be booked at the lowest available cost and with the prior authority of the employee's line manager, Headteacher or member of Trust Executive as per the trust school scheme of delegation. Where possible, rail travel should be booked in advance by the Finance Department.

When working away from school without a car (for example when using rail transport for the majority of the distance travelled), it is allowable to claim taxi fares for the journey from the station to the hotel and back.

Travel costs for business journeys relate to:

- Journeys which employees must make in the performance of their duties, and

- Journeys which employees make to or from a place they must attend in the performance of their duties – but not journeys which are ordinary commuting or private travel.

The cost of an employee's normal journey from home to work may not be claimed in any circumstances.

For claims relating to vehicle usage, see section ~~8~~ 7 below.

Under no circumstances is it acceptable for claims to be made for any sort of fines, for example parking or motoring offences. Where an employee uses public transport this will usually be zero rated for VAT.

A permanent place of work

A permanent place of work is any MLT office, academy or home where, on average, employees spend more than 40% of their working time, or where they are required and expected to work at a specific location on set days or following a set pattern (including where this represents less than 40% of working time so for example a one day a week face to face meeting).

In some cases, people may have two permanent places of work. For example, if they attend both MLT Office (Burley Oaks) and Skipton Academy on a weekly basis then mileage expenses cannot be claimed for either of these journeys.

A temporary place of work is a location that is required to be attended for a limited duration or temporary purpose, and which does not meet the definition of a permanent workplace. For example, if a monthly finance team meeting is held at an academy, and all members of the central finance team are required to attend this meeting, the academy would be a temporary place of work as attendance is required only for the duration of the meeting.

The cost of travelling from home to a permanent place of work, is a normal cost of commuting and cannot be reclaimed.

The cost of travelling from home to a temporary place of work is a business journey. The full cost of public transport for such journeys can be claimed in accordance with the details given in this policy. Mileage costs can be claimed at the lower of:

- The distance from the permanent place of work to the temporary place of work, and
- The distance from home to the temporary place of work

The cost of travelling from a permanent place of work to another MLT office or academy, or another location for MLT business purposes (temporary place of work) is a business journey. Mileage costs can be claimed based on the total mileage from the permanent place of work to the temporary place of work. The full cost of public transport for such journeys can be claimed in accordance with the details in this policy.

Where there is a requirement for people to attend an office/academy following a set pattern (e.g., x days per week/month must be spent working onsite) then that role, although it may be classed as home based, due to the frequency of visits to the same office or academy, under HMRC guidelines, expenses cannot be claimed from home to this permanent place of work.

5. Non-Claimable Expenses

The following expenses are non-claimable:

- Alcohol

- Personal items
- Unauthorised upgrades (e.g. first-class travel)
- Expenses without receipts
- Costs incurred by family members

6. Trips and Visits

When a member of staff accompanies students on a trip, meals will be provided in line with those provided to students on the trip. Additional refreshments (eg tea and coffee) will not be reimbursed.

7. Vehicle Usage

Business journeys are:

- Journeys which employees must make in the performance of their duties, and
- Journeys which employees make to or from a place they must attend in the performance of their duties – but not journeys which are ordinary commuting or private travel.

The purpose of an employee’s business journey, the starting point and the destination should be shown on the expense claim form.

Car sharing should be followed wherever possible.

Own Cars

The policy is that a private car may only be used if:

- The vehicle is appropriately insured for business use by the user under the user’s own insurance policy or the journey is unplanned or an irregular occurrence
- Use of a private car has been authorised in advance by a person who would be able to authorise the user’s expense claim

Employees using a private car for business purposes may claim the number of business miles travelled multiplied by the appropriate rate. Employees using a fully electric vehicle for business travel may claim the actual charging costs incurred for authorised business journeys. Claims must be supported by appropriate receipts or evidence of expenditure. Mileage rates will not apply where actual charging costs are claimed.

Travel mileage is paid is at HMRC rates. Mileage claims should be submitted on an expense form.

It is essential that a full description of each journey is made on the expense claim form (ie details of where the journey commenced and finished, its purpose, places visited en route, and accurate (not rounded) mileage).

Where a mileage claim is made for a private car the amount paid includes an element of other running costs incurred by the employee.

For some members of staff undertaking regular and significant business mileage, it may be appropriate for a mileage allowance to be agreed to ensure timely reimbursement and to minimise the administrative burden for the employee. In these cases, the estimated monthly or annual miles will be agreed by the Headteacher or member of the Trust Executive, and a taxable allowance will be put in place paid through payroll.

8. Other

Health and Safety

The costs of staff medicals and eye tests required by the employer and health and safety training may be met by the employer without a tax charge to the employee.

9. Governors' and Trustees' expenses

We will ensure that no member of the community is prevented from becoming a Member, Trustee or Governor on the grounds of cost. All may claim allowances by completing a claim form and submitting it to the Governance Professional to the Trust Board or the Clerks to the Local Governing Bodies in line with the provision of this policy.

10. Professional Subscription Fees

Where a role requires membership of a professional body in order for the employee to undertake their duties (for example, to meet statutory, regulatory or professional standards), the Trust may pay the cost of the mandatory professional subscription.

If paying by an expenses claim, reimbursement will apply only where:

The organisation appears on the .gov.uk List of approved professional organisations

The subscription is an essential requirement of the role, not optional.

The employee provides evidence of the requirement (e.g., job description, regulatory requirement).

A VAT receipt is provided with the expense claim.

The subscription is in the employee's name only and relates solely to their duties for the Trust.

The subscription is not already covered by another funding source.

Subscriptions that are desirable but not mandatory for the performance of the role will not be reimbursed.

11. Monitoring and Compliance

An internal audit process will be completed periodically to review expense claims and they are also subject to external audit.

The CFO is responsible for ensuring compliance across the Trust.

Breaches of this policy may result in disciplinary action.

Appendix 1

Business travel examples

Example 1

If an academy-based person travels from their normal academy (permanent workplace) to another academy (temporary workplace) then the full business mileage can be claimed.

If an academy-based person travels from their home to a temporary workplace then the mileage can be claimed at the lower of:

- The distance from the permanent place of work to the temporary place of work, and
- The distance from home to the temporary place of work

Example 2

A teacher has a role which is split between two locations, with 2 days being spent at Ilkley Grammar School and 3 days at Skipton Academy. Both Ilkley Grammar and Skipton Academy are permanent places of work for this employee and the costs of travelling from home to these academies cannot be reclaimed.

Example 3

If for example a member of Trust staff visits the same academy or office once a week, (or more) this academy or office would be considered to be their base and therefore they cannot claim travel expense to and back from this academy to home due to HMRC provisions. They can, however, claim all other mileage expenses in accordance with this policy.