

# Canonium Learning Trust



## Expense Policy

Adopted: 2019/2020

Next review: 2022/2023

- The basic principle of our expenses policy is that an academy in the Trust will reimburse members of staff and directors who incur expenses attending external events or visiting other institutions in pursuit of the aims of the Academy.
- Expenses will only be paid against receipted invoices in almost all instances.
- Only in exceptional circumstances will per diem subsistence allowances be paid and only if authorised in advance by the CEO or Head of the Academy.
- Mileage allowances will only be paid in accordance with Inland Revenue guidance and receipted fuel invoices must be submitted which more than cover the mileage for which it is claimed.
- The maximum allowable claims in all categories are detailed on the attached table (appendix 1).
- Any claims in excess of the attached will only be paid if authorised in advance by the Chair of Directors or Director of Finance in the absence of the Chair of Directors.
- Any element of expense which may be incurred by an academy in the trust which is deemed to be entertainment (and may only be incurred in exceptional circumstances with the express approval of the Chair of Directors) may not be set off against the revenue of the Academy and as such must be declared for tax purposes.
- Any unusual expenses must be authorised in advance by the Chair of Directors.
- All claims must be submitted on the appropriate expenses claim and will normally be paid by bank transfer or via the salaries payment system where appropriate (appendix 2).
- This policy does not apply to expenses for Continuing Professional Development, Inset Events, or Strategic Leadership Events arranged by the Trust or and individual academy. These events costs will be met from the Trust or academy CPD budget.

**APPENDIX 1**

**Claimable expenses** In the below table, ‘venue’ refers to the conference venue or the hotel accommodation; BD is Board of Directors. Breakfast only may be claimed for a morning course; Lunch only may be claimed for an afternoon course; Meal expenses are only permitted where not already included within the cost of a course.

	Accommodation	Subsistence			Beverages	Travel
		Breakfast	Lunch	Evening Meal		
	£	£	£	£	£	£
For day-time courses		<ul style="list-style-type: none"> <li>• Cost of meal at venue, or</li> <li>• Maximum £10/head</li> </ul>	<ul style="list-style-type: none"> <li>• Cost of 3 course meal at venue, or</li> <li>• Maximum £30/head</li> </ul>		<ul style="list-style-type: none"> <li>• Cost of a non-alcoholic beverage at venue, or</li> <li>• Maximum £5/head</li> </ul> <p>Cost of alcohol is not permitted</p>	<ul style="list-style-type: none"> <li>• Cost of standard public transport or</li> <li>• Lower of the mileage from the Academy or home to venue at HMRC rates.</li> <li>• Car parking /congestion charges.</li> </ul>
For overnight courses in UK	Cost should be for accommodation similar to that of a Travelodge. Hotel can be up to 20 minutes taxi/bus/train travel distance from conference location.	<ul style="list-style-type: none"> <li>• Cost of meal at venue, or</li> <li>• Maximum £10/head</li> </ul>	<ul style="list-style-type: none"> <li>• Cost of 3 course meal at venue, or</li> <li>• Maximum £30/head</li> </ul>	<ul style="list-style-type: none"> <li>• Cost of 3course meal at venue, or</li> <li>• Maximum £50/head</li> </ul>	<ul style="list-style-type: none"> <li>• cost of a non-alcoholic beverage at venue, or</li> <li>• Maximum £10/head</li> </ul> <p>Cost of alcohol is not permitted</p>	<ul style="list-style-type: none"> <li>• Cost of standard public transport or lower of the mileage from the Academy or home to venue at HMRC rates.</li> <li>• Car parking /congestion charges.</li> </ul>
For overnight courses overseas	Cost should be for accommodation similar to that of a Travelodge. Hotel can be up to 20 minutes taxi/bus/train travel distance from conference location.	<ul style="list-style-type: none"> <li>• Cost of meal at venue, or</li> <li>• Maximum £15/head</li> </ul>	<ul style="list-style-type: none"> <li>• Cost of 3 course meal at venue, or</li> <li>• Maximum £35/head</li> </ul>	<ul style="list-style-type: none"> <li>• Cost of 3course meal at venue, or</li> <li>• Maximum £60/head</li> </ul>	<ul style="list-style-type: none"> <li>• Cost of a non-alcoholic beverage at venue, or</li> <li>• Maximum £20/head</li> </ul>	<ul style="list-style-type: none"> <li>• Cost effective standard class flights.</li> <li>• Standard taxi / train/ bus travel costs.</li> </ul>
For external visitors of Headteacher in UK pre-approved by BD.		Maximum £10/head, for 3 visitors	Maximum £20/head, for 3 visitors	Maximum £35/head, for 3 visitors	Cost of a non-alcoholic beverage at venue, or Maximum £5/head  Cost of alcohol is not permitted	
For external visitors of Headteacher overseas, pre-approved by BD.		Maximum £15/head, for 3 visitors	Maximum £35/head, for 3 visitors	Maximum £60/head, for 3 visitors	Cost of a non-alcoholic beverage at venue, or Maximum £20/head Cost of alcohol is not permitted	



## EXPENSES (excluding travel)

Attach VAT invoices to enable VAT to be reclaimed

<b>Academy</b>				
<b>Name:</b>		<b>Payroll Number:</b>		<b>Month:</b>
				<b>Year:</b>
<b>Day of month</b>	<b>Breakfast/Lunch/ Evening Meal</b>	<b>Event and purpose</b>	<b>Cost</b>	
<b>Totals</b>				
<b>Signature of Claimant</b>			<b>Date</b>	
<b>Authorised</b>			<b>Date</b>	
<b>For office use only</b>		<b>Dept:</b>	<b>Nominal:</b> 9020 Staff Subsistence	
Expenses paid			£0.00	
Total for month			£0.00	