

Travel and Expenses Policy



ST CLARE

Catholic Multi Academy Trust



EMMAUS

Catholic and Church of England Academy

'Walking with Jesus as we learn'

Adopted by St Clare Trust Board;

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Travel and Expenses Policy

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This policy shall be reviewed in accordance with the above review date or earlier should there be a legal requirement, business requirement or any collective agreement that necessitates a change.

Introduction

This document sets out the Travel and Expenses Policy for St Clare Catholic Multi Academy Trust (St Clare).

This policy applies to all expenses, regardless of funding source, and covers all personal business expenses irrespective of the payment method. It applies equally to credit card transactions, purchase invoices and individual expense claims. The policy reflects the need to manage St Clare's activities efficiently, keeping bureaucracy to a minimum, whilst ensuring robust financial control and complying with taxation and other statutory and regulatory obligations.

This document should be read in conjunction with and cross-referenced to the following:

- MultiPay Card Policy
- Gifts and Hospitality

Public transport

Public transport will normally be used for journeys:

- where it is practical and cheaper; and / or
- where the staff member does not have access to a vehicle.

Reimbursement will be made for business journeys at the lower of the cost of the actual fare incurred, or the cost that would have been incurred if the journey had started and finished at the normal place of work.

Rail travel

When using the train for business travel, travel will be provided/reimbursed at standard class.

Where discounted first class (or equivalent) rail fares are available which are equivalent to or lower than the standard fare, staff may take advantage of these. Evidence of comparable fares should be submitted with the expense claim, as well as the actual ticket / receipt.

It is recognised that, on occasion, off-peak rail travel on the previous day and staying in a hotel may be a more cost-effective alternative to travelling at peak times, particularly if travelling to the London region. Staff may take advantage of the most cost-effective option; evidence of comparable fares should be submitted with the expense claim, as well as the actual ticket / receipts.

Air travel

It is recognised that, on occasion, flight may be the most cost-effective way of making a journey.

Evidence of comparable rail fares should be included with the expense claim as evidence of cost-effectiveness, where relevant.

All overseas air travel, for whatever reason, requires approval in advance from the CFO and CEO.

Taxis

Taxi fares may be claimed when it is not practicable to use public transport or it is cheaper to travel by taxi, e.g. when multiple people are travelling together. Receipts must be obtained.

Private vehicle travel

Mileage claims

HMRC-approved mileage rates for private cars and other private vehicles are detailed at the link below:

[Travel — mileage and fuel rates and allowances - GOV.UK](#)

If an employee requires clarification as to the appropriate rate to be used, they should seek advice from shared services finance and payroll colleagues.

Mileage distances have been calculated between all existing normal places of work within the academy trust, (Mileage Matrix, Appendix 1) and must be used when claiming any business mileage between normal places of work within the Trust.

Mileage from home to the normal place of work (and vice versa) is not claimable. Claimable business journeys are ordinarily calculated from and to the normal place of work.

Where a member of staff travels from home to another work location (i.e. not their normal place of work but still within the academy trust) and / or returns home from another work location (within the academy trust), the mileage to be claimed is the distance between different work locations (Mileage Matrix) less the normal mileage of travelling between the individual's home and the normal place of work.

Example:

Employee A usually travels a daily 5 miles each-way to their normal place of work. On this occasion, they are required to travel to another location (e.g. an academy within the Trust) 15 miles away.

The employee would claim a total of 20 miles at the Trust HMRC-approved rate. This is calculated as the total distance travelled to and from the destination (i.e. 15 miles each way, total 30 miles) less the normal mileage travelled to / from the individual's normal place of work (i.e. 5 miles each way, total 10 miles).

Where a member of staff travels from home to another location for work, CPD activities or any other valid reason outside of the normal places of work referenced within the mileage matrix, then the actual mileage covered will be reimbursed at the appropriate HMRC-approved rate less the normal mileage of travelling between the individual's home and their normal place of work.

Example:

Employee A usually travels a daily 10 miles each-way to their normal place of work from home. On this occasion, they are required to travel 25 miles away to attend a morning CPD event, after which they proceed to their normal place of work, which is 15 miles away from the CPD event.

The employee would claim a total of 30 miles at the Trust HMRC-approved rate. This is calculated as follows:

- Travel to CPD event 25 miles
- Travel to normal place of work from CPD event 15 miles
- Less 10 miles one way ordinarily travelled to normal place of work.

The mileage matrix and/or travel itinerary documentation must accompany all mileage claims.

In all instances, mileage claims should state the location and postcode for the start and end point of each journey. Each leg of the journey should be separately stated. For example, travelling from home to an academy and back would be recorded as two journeys; home to academy and academy to home on two separate lines.

Car Sharing

Where the use of public transport is not available or practical, and where more than one member of staff is travelling to and from the same destination, the use of car sharing should be considered as a preferred option.

When carrying additional passengers, an additional mileage allowance of 5 pence per mile per passenger will be payable to the driver for business miles. The names of passengers must be stated in the expense claim submission.

Mileage associated with the pick-up / drop off of passengers may be claimed, subject to the deduction of normal mileage travelling to / from home to your normal place of work, as set out below. The additional allowance of 5 pence per mile per passenger should only be applied once all passengers have been collected and the actual business journey commences.

Example:

Employee A usually travels a daily 10 miles each-way to their normal place of work. Employee A drives 5 miles to collect Passenger B, then a further 8 miles to collect Passenger C, then 15 miles to the eventual destination and then the verse journey as well as dropping off passengers.

The employee would claim:

- 6 miles to collect passengers at the normal rate (5+8 miles less the 10 miles normal commute) x 2
- 30 miles (15 miles x 2) business travel at normal rate plus 10 pence per mile for passengers (5 pence per passenger x 2)

Parking and toll fees

Parking fees will be reimbursed where it has been necessary for a staff member to use a car park as a result of undertaking travel for business purposes. Receipts should be obtained wherever possible or, if a receipt is not provided (e.g. if paying via a parking app), evidence of the transaction should be provided with the claim (e.g. an extract from a bank / credit card statement).

The same provision also applies to motorway and other toll fees incurred as a result of business travel.

Fines and penalties

All car parking fines and other motoring penalties are the responsibility of the individual and cannot be claimed.

Where fines or motoring penalties are incurred whilst driving a trust-owned vehicle, e.g. a school minibus, all fines and penalties are the responsibility of the individual driving at the time of the fine / penalty being incurred and should not be claimed from or paid by the academy.

Subsistence expenses

If a staff member is required to travel, the cost of meals taken enroute can be claimed. Only the cost of meals taken in the course of business journeys will be reimbursed by the academy in the circumstances described below. If attending a catered conference or event, only personal incidental expenses can be claimed.

Staff members can claim the actual, reasonable costs of food and non-alcoholic drinks, supported by receipts. **Under no circumstances can alcoholic beverages be claimed.**

In determining reasonableness of costs, the HMRC subsistence guidance should be followed as set out below. This applies when a staff member is more than 10 miles away from home and / or the normal place of work for the absence period specified spanning normal meal times:

Employee subsistence rates	Upper limit
One meal (5 hours) ceiling	£5
Two meal (10 hours) ceiling	£10
Three meal (12 hours) ceiling	£15
24 hour ceiling	£25

Subsistence expenses are not claimable for interoffice / academy visits, even if the 10-mile distance above is exceeded, except in appropriate cases and with prior approval by the line manager.

In the event of overnight stays on academy business, staff members can claim the reasonable cost of an evening meal and breakfast.

During overnight stays on academy business, staff members may claim the actual cost of personal incidental expenses, such as newspapers, laundry, soft drinks, etc provided the total amount spent on such items does not exceed £5 per night (when staying within the UK) or £10 per night (when staying outside the UK). In all instances receipts should be retained and provided with any claim submitted.

Expenses relating to spouses / partners accompanying staff is strictly prohibited.

Accommodation expenses

Accommodation expenses must be agreed in advance by the line manager. The staff member will be reimbursed for the reasonable cost / quality of an overnight stay in a hotel or lodging establishment where the expenditure is incurred for business purposes. All claims must be accompanied by an appropriate VAT receipt or invoice.

We define a 'reasonable quality' hotel as being up to a 3* rating. If a reduced rate for a 4* or above can be secured at a price equivalent to a 3* price, or if there is no other accommodation available at 3*, then a higher rated accommodation can be booked. Evidence of the price comparison should be submitted with the expense claim, along with the actual receipt.

The academy will bear the cost of the room, evening meal and breakfast.

Expenses relating to spouses / partners accompanying staff is strictly prohibited.

Business entertaining

Expenditure incurred in entertaining customers, clients, suppliers or other business connections by a staff member who, as part of their duties of employment, is required for business reasons to entertain such persons, may be claimed. Strict records of the nature of entertaining, clients' company, and names of all attendees, must be maintained and declared in accordance with our Gifts and Hospitality Policy.

In all instances receipts should be retained and provided with any claim submitted.

General/Incidental expenses

Professional fees and subscriptions

Where a job description stipulates that the role requires membership of a professional body, staff members may claim professional fees and / or subscriptions up to a maximum of one professional body (unless the job description specifically requires multiple memberships), recognised by HMRC, provided that the fees are approved by the relevant line manager.

Telephony and IT-related expenses

Where a staff member is required to make business calls on their home or personal mobile telephone, the cost of such calls may be claimed. The appropriate bill must be submitted with the expense claim, with the relevant business calls highlighted. Only the direct cost of business calls will be reimbursed; line rental and / or mobile phone contract costs cannot be claimed.

Staff are encouraged to use academy / office landlines to contact parents or students. Where a personal mobile / landline is used, the caller ID should be withheld.

Staff members issued with a Trust mobile telephone are expected to use this to make all business calls. If a staff member has been issued with a Trust mobile, they cannot claim for business calls made using their home landline or personal mobile telephone.

Staff will not be reimbursed for broadband or internet connections, including home broadband for those who spend some of their time working from home. We will reimburse staff for reasonable Wi-Fi connection costs incurred when travelling on business.

Other incidental expenses

Incidental expenses, such as stamps and small items of stationery, and other general / business expenses may be claimed with supporting receipts.

In lieu of a petty cash system, staff members may claim the following item through expenses as long as they are necessarily incurred for business/operational purposes:

- Gift vouchers
- Service recognition gifts

Evidence

All expenses/mileage claims must be supported by appropriate evidence i.e. receipts, invoices, mileage matrix, travel itinerary. In the rare circumstances that receipts/invoices are not available or have been lost/misplaced claims may be authorised by the CFO.

Taxation information

HMRC rules enable genuine business expenses, incurred wholly, necessarily, and exclusively on behalf of the employer, to be reimbursed in full. Such expense reimbursements are not subject to tax.

All other expenses paid to staff members are liable to tax.

Any queries as to whether or not expenses are taxable should be directed to shared services finance and payroll teams.

Compliance with this Travel and Expenses Policy does not remove the need for staff to ensure compliance with HMRC guidelines for their own personal tax affairs. In such cases, staff should liaise directly with HMRC.

St Clare cannot provide staff with personal tax advice.