



## Staff Expenses Policy

### Introduction

Houghton and Wyton Pre-school is committed to ensuring staff are reimbursed fairly and promptly for expenses incurred in the course of their duties. This policy outlines the procedure for submitting, approving, and reimbursing expenses while ensuring proper financial oversight and accountability.

### Aim

To provide clarity on which expenses can be claimed, how to submit a claim, and how reimbursements are authorised, in line with EYFS operational requirements and financial best practice.

### Objectives

We will:

- Reimburse staff fairly for reasonable, approved expenses
- Ensure clear procedures for submitting and approving claims
- Maintain transparency and control over pre-school funds
- Comply with HMRC and charity finance guidance

### Roles and Responsibilities

- **Staff Members:** Submit expense claims with receipts in a timely and accurate manner
- **Manager:** Approves staff claims up to an agreed limit; ensures expenditure is valid and justified
- **Board of Trustees:** Approves Manager's expenses and any claims exceeding the Manager's approval limit
- **Administrator:** Maintains the expenses record and processes reimbursements

### Procedures

#### 1. What Can Be Claimed

Staff may claim reasonable out-of-pocket expenses incurred during the course of their duties, including:

- Mileage for travel undertaken on behalf of the setting (not normal commuting)
- Parking, tolls, or public transport fares (with receipts)
- Refreshments or meals when required to work outside normal hours
- Agreed purchases for the setting (e.g. food, learning materials)
- Mobile phone use (for setting-related communication where applicable)
- Pre-approved training costs or course fees. Where appropriate, the pre-school may arrange and pay for training courses directly, without requiring staff to claim reimbursement

#### 2. Mileage Claims

- Mileage is reimbursed at the current HMRC-approved rate (45p per mile)
- Claims must include:
  - Date and purpose of journey
  - Start and end mileage, or distance travelled
  - Start/end point if relevant
- Travel from home to usual place of work cannot be claimed (unless for emergency cover)

#### 3. Approval Process

- All expenses must be approved by the Manager before purchase or travel, unless agreed otherwise
- Claims from the Manager must be approved by the Board of Trustees
- Receipts must be provided for all expenses, unless otherwise stated (e.g. mileage)



- The Manager may request further justification or decline non-essential claims

#### **4. Claim Submission**

- Claims should be submitted within 3 months of the expense being incurred
- Expenses must be submitted to the Administrator
- Claims submitted more than 6 months after the date of the expense may not be reimbursed, unless exceptional circumstances apply
- Expense claims and receipts may be submitted electronically by email, provided original receipts are retained for inspection if required
- For mobile phone expenses, staff must submit claims monthly, supported by a copy of the bill highlighting relevant costs

#### **5. Reimbursement**

- Approved claims will be reimbursed via Bank transfer
- Claims will be paid within 14 working days of approval

#### **6. Miscellaneous or Low-Value Items**

- Purchases under £5 (e.g. snacks, wipes, stationery) may be approved informally by the Manager and claimed via petty cash
- These must still be logged and a receipt provided where possible

#### **7. Monitoring and Financial Oversight**

- The Administrator maintains a central record of all staff expenses
- Expense claims are reviewed termly by the Manager and summarised in financial reports to Trustees
- Any anomalies, repeated claims, or high spending patterns are flagged for review

#### **Monitoring and Review**

This policy is reviewed annually by the Board of Trustees or sooner if accounting practices, legislation, or operational needs change.

#### **Legislation and Guidance**

- Statutory Framework for the EYFS (2023)
- HMRC: Approved Mileage and Expenses Guidance
- Charity Commission Guidance for Trustees
- Companies Act 2006 (for financial oversight)

#### **Acknowledgment**

All staff must read and understand this policy. By doing so, they agree to follow the correct procedures when claiming expenses and support transparency in the use of pre-school funds.