

Staff Expenses Policy

Staff Expenses policy: document provenance

Approver	Finance Committee
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Policy owner	School and college trust leader, CFO
Policy authors	School and college trust leader, CFO Finance centre of excellence
Version	2.0
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Summary of changes in this review	<ul style="list-style-type: none">• Updated to state that approvals sit with line managers not budget holders• Approvers for professional subscriptions changed from principal / AO to line manager• Strengthened clause 9.1 to refer to relevant HMRC guidelines• Removal of reference to the 'staying with friends' allowance• References to Inland Revenue replaced with HMRC
Related policies and documents	<ul style="list-style-type: none">• Academy Trust Handbook• Finance policy• Credit Card policy

Unless there are legislative or regulatory changes in the interim, the policy will be reviewed as per the review cycle. Should no substantive change be required at this point, the policy will move to the next review cycle.



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1.0 Policy statement

- 1.1 Dixons Academies Trust is committed to ensuring all legal requirements are adhered to in the course of claiming for staff expenses and ensuring that there is probity in the use of public funds.

2.0 Scope and purpose

- 2.1 Dixons Academies Trust (our trust) is committed to ensuring the procurement of goods and services on behalf of each Academy is as simple and as easy as possible. It is recognised that it may not always be practical to purchase small or one-off items via the official procurement route. As such, it may be more feasible for you to purchase such items and claim back using staff expenses.
- 2.2 Staff may claim reimbursement for reasonable expenses incurred wholly, necessarily and exclusively in the course of the academies business. These may arise from attending meetings, training or conferences, or purchases made on the academy's behalf. Any purchase made on behalf of the academy must be approved by the budget holder prior to purchase.
- 2.3 It is essential that HMRC regulations are met and therefore this policy must be adhered to when making expenses claim.

3.0 Claiming for expenses

- 3.1 Payments for the personal expenditure of staff must be made using a staff expense claim form in TOPdesk.
- 3.2 The purchase of classroom equipment and items must be completed using the purchase ordering system and paid for directly by the academy. A staff expenses claim form may not be used for reclaiming the cost of such purchases.
- 3.3 Staff should make reasonable efforts to get the best value possible when purchasing items, food or travel tickets.
- 3.4 Supporting documents required as evidence, such as receipts and bills, must be attached to the staff expenses claim form.
- 3.5 Claim forms must be approved by the line manager.
- 3.6 Claims by the principals must be approved by a school and college trust leader.
- 3.7 Claims which do not meet approval requirements will not be processed and will be returned.
- 3.8 A copy of a completed claim will be recorded and stored.
- 3.9 The submission of false claims will be treated as a serious matter and may lead to disciplinary action.

4.0 Tax considerations

- 4.1 Claims adhering to the procedures in this policy will be paid without the deduction of income tax. However, it is the claimant's responsibility to ensure payment for any due tax is made.
- 4.2 Other expenses will be paid via payroll. These will be treated as benefits-in-kind and taxed accordingly.

5.0 Travel expenses

- 5.1 If a member of staff travels on official business to a place other than his/her permanent place of work (including a journey to a temporary place of work), and the journey begins and/or ends at home, traveling expenses will be paid on the basis of the shorter of:
- the actual mileage travelled
 - the mileage that would have been travelled if the journey had commenced or finished at the permanent place of work. Examples are provided in appendix one
- 5.2 Claimants using their private vehicle are paid a standard HMRC mileage rate.

Transport	Miles	Amount
Cars and vans	First 10,000 miles in the tax year	45p
Motorcycles	First 10,000 miles in the tax year	24p

Bicycles	First 10,000 miles in the tax year	20p
Transport	Miles	Amount
Cars and vans	Over 10,000 miles in the tax year	25p
Motorcycles	Over 10,000 miles in the tax year	24p
Bicycles	Over 10,000 miles in the tax year	20p
Transport	Miles	Amount
Company car - electric cars	HMRC rate will be used at the time of claim	Current rate

- 5.3 The date of, reason for, starting point and destination of the journey should all be shown on the staff expenses claim form.
- 5.4 Staff are encouraged to carpool where possible.
- 5.5 If an employee carries any other employees in their car or van on business travel, then you can claim 5p per passenger per business mile.
- 5.6 Mileage claims must have attached a VAT receipt for fuel used. The claimant is responsible for attaching the receipt and the line manager is responsible for checking the receipt is valid prior to payment.
- 5.7 An appropriate receipt must:
- be dated before the date of the journey claimed for
 - show the amount of fuel purchased in litres
 - show the name of the fuel supplier and their VAT registration number
 - account for at least 25% of the total amount of the mileage claim
- 5.8 If several low mileage claims are submitted, a single receipt showing fuel purchased to cover all the miles claimed is sufficient.
- 5.9 Claims submitted over three months after the expense incurred may not be paid.
- 5.10 Parking or speeding fines will never be reimbursed.

6.0 Vehicle insurance

- 6.1 The academy does not provide car insurance for staff using their own vehicles. Staff members are responsible for ensuring they are appropriately insured prior to travel.
- 6.2 Staff must also ensure that the car is safe and legal to drive.

7.0 Use of public transport

- 7.1 The use of public transport for eligible journeys will be reimbursed upon receipt, provided the expenses are reasonable.
- 7.2 Staff should use the most economical class of travel. Generally, standard or economy class.
- 7.3 First class travel is only acceptable if the cost of doing so is lower than standard or economy travel due to a promotion. Staff may opt to travel first class and pay the difference in cost. Evidence of the difference in cost must be submitted with receipts.
- 7.4 The academy will not pay for the travel of any accompanying person, unless their attendance is required as a representative of the academy or the staff member requires assistance by means of reasonable adjustments.

8.0 Subsistence allowances



- 8.1 Reasonable expenses for the cost of accommodation, food and drink will be reimbursed when supported by receipts and when necessarily incurred in relation to business travel and in line with HMRC regulations.
- 8.2 Only the cost of accommodation required for business purposes will be reimbursed by the academy. It will not meet the cost of additional parties or accommodation provided to a spouse or other family members.
- 8.3 Alcohol will not be reimbursed, and any spend on alcohol must be deducted from any bills submitted.

9.0 Telephone and mobile expenses

- 9.1 Business calls made from a home telephone may be reimbursed subject to provision of an itemised telephone bill and their inclusion on the staff expenses claim form.
- 9.2 Calls from personal mobile phones made for business purposes may be reimbursed subject to provision of evidence of the calls attached to the staff expenses claim form.
- 9.3 Line or equipment rental will not be reimbursed.
- 9.4 Our trust only provides mobile phones for operational purposes.

10.0 Professional subscriptions

- 10.1 Employees may claim back the cost of annual subscriptions for up to a maximum of two professional bodies, provided that each body is on the HMRC approved list and its activities are directly relevant to the employee's duties. Further subscriptions may be claimed as a tax deduction on the employee's tax assessment return, provided they are also on the HMRC approved list. These must be approved by the line manager.

11.0 Eye tests and spectacles

- 11.1 Our trust recognises its obligations under the Display Screen Equipment (DSE) Regulations 1992 (amended 2002). With the prior approval of the relevant principal or line manager our trust will contribute to the cost of an eye test for individuals who use display screen (computer monitor) for a significant part of the working day.
- 11.2 All employees have access to Simply Health, our trust's provider of healthcare services. Optical services are available but if employees decide to opt out of using Simply Health, our trust will contribute £25 towards the cost of an eye test conducted by a suitably qualified optician. If the test reveals that spectacles are required for exclusively VDU our trust will contribute £45 towards the cost of basic spectacles. This policy does not apply to contact lenses. Our trust will only reimburse one eye test in any 12-month period. Our trust will not contribute towards the cost of spectacles with any element of everyday use; in other words, the spectacles must be exclusively for VDU use.

12.0 Enquiries

- 12.1 All enquiries should be addressed to the line manager.

13.0 Monitoring and review

- 13.1 This policy will be reviewed annually and will be approved by the finance committee.



Appendix one

Mileage examples:

- School and college trust leader A, whose place of permanent work is Dixons City Academy, lives in Leeds and drives from home to Dixons Brooklands Academy for a meeting, returning home the same day. The mileage from home (Leeds) to Dixons Brooklands Academy is 54.3 miles and mileage from base academy (Dixons City Academy) to Dixons Brooklands is 49 miles. Mileage from base academy and back can be claimed – 98 miles (49*2).
- School and college trust leader B, whose place of permanent work is also Dixons City Academy, lives in Huddersfield and drives directly from home to Dixons Croxteth Academy for a workshop, returning home same day. The mileage from home (Huddersfield) to Dixons Croxteth is 52.1 miles and mileage from base academy (Dixons City Academy) to Dixons Croxteth Academy is 67.5 miles. Mileage from home (Huddersfield) can be claimed – 104.2 miles (52.1*2).
- Finance business partner C, whose base academy is Dixons City Academy, lives in Bramley and drives from home to Dixons Unity Academy to meet external auditors for asset inspection, then drives with the auditors to Dixons Chapeltown Academy, then to Dixons Cottingley Academy and Dixons Trinity Academy before returning to base academy. The total journey from home to all academies visited is 30 miles. The mileage that would have been travelled if the journey had started and ended at base academy is 28 miles. The mileage from base academy to all sites visited (28 miles) can be claimed.
- School and college trust leader D, whose base is home and lives in Manchester, drives to Dixons Broadgreen Academy (20 miles) for a meeting in the morning and then to Dixons City Academy (63 miles), and then drives home (40 miles). Total mileage can be claimed – 123 miles.
- Trust vice principal E, whose base academy is Dixons Fazakerley Academy, lives in Liverpool and drives to Dixons Brooklands Academy to work two days a week (equivalent to 40%) and returns home. The 40% rule applies if the temporary work secondment exceeds 24 months. See below.
- 40% rule - temporary workplace – if a period of continuous work lasts more than 24 months at a temporary workplace, then that location ceases to be a temporary workplace and expenses, subsistence and tax relief can no longer be claimed. A permanent workplace is a place that an employee attends on a regular basis in the performance of their duties. If the employee attends, or intends to attend, a workplace for more than 24 months of continuous employment, it is not deemed a temporary workplace. A continuous period of employment is deemed by HMRC as being 40% or more of the working time. Therefore, if an employee attends one location for two days a week for 24 months, it is not a temporary place of work as it is not for a limited duration.

