Bradford Diocesan Academies Trust

STAFF EXPENSES POLICY

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Version Control

Version	Description	Version Update
1	Original 2016 reviewed	18/10/2022
2	Accommodation rates increased p6	20/9/2023
3	Hotel rates increased by inflation p6 Use Hotel Booking Platform p6	3/9/2024
4	Hotel /subsistence rates increased by inflation p6	16/6/25
5	Updated 3.1 Mileage rates in line with government policy	23/6/26

Contents:

Inclusion, Diversity and Equality

As part of our focus on diversity and inclusion, BDAT pledges that our policies will seek to promote equality, fairness, and respect for all staff and students. Our policies reflect the BDAT values of inclusion, compassion, aspiration, resilience, and excellence. By working closely with a range of stakeholders, such as our school, union, and HR colleagues, we have ensured that BDAT's policies do not unlawfully discriminate against anybody.

Staff and Volunteer Reimbursement of Expenses Incurred on BDAT Business

The following policy applies to staff of BDAT (Trust Staff) and BDAT Schools

1. General Principles

1.1 BDAT will refund the actual travelling and reasonable out of pocket costs incurred by staff and volunteers wholly, exclusively and necessarily incurred in the performance of the duties of their employment.

1.2 BDAT will NOT reimburse any expenses relating to private travel (which includes travelling to and from the regular workplace). BDAT does not reimburse staff or volunteers for other personal expenses or any fees unless expressly approved through their Contract of Employment.

1.3 As a rule, BDAT only pays expenses that are deemed by HM Revenue & Customs (HMRC) to be non-taxable benefits.

1.4 Reimbursement of expenses shall normally be made by BACS, using the account which the member of staff or volunteer has specified for payroll purposes.

1.5 Claims should be made within two months of the date the expenditure was incurred. Claims submitted over 2 months could be rejected. All expense claims should be processed monthly.

1.6 All expenses (except mileage rates – see below) must be backed by a VAT receipt or other evidence of payment (e.g., tube and rail tickets). Original receipts (not photocopies) should be provided to substantiate all payments. In the absence of an original receipt, other evidence of the expenditure should be provided, e.g., credit/debit card slip or bank statement, or if none of these are available, a written explanation must be provided to fully explain the expenditure.

1.7 All expense claims must be authorised by the staff or volunteer's line manager. Authorisation of any expense is not simply an instruction to pay; it is a representation that the expenditure has been incurred in accordance with BDAT business.

2 Travel Expenses

2.1 All travel requirements should first be reviewed as necessary in the conduct of BDAT business. Is there an alternative that would both maintain the BDAT business without denigrating of the meeting or visit, this could include video conferencing such as Teams. There should also be consideration around the practical and economic concerns of travel.

2.2 When travelling on BDAT business the most cost-effective form of transport available should be used, consistent with the purpose and schedule of the trip. Decisions could be influenced by various factors including group travel, staff time and safety. BDAT will only reimburse the cost of the cheapest appropriate method of travel. BDAT will not fund any overseas travel expenses or expenses incurred by an overseas trip.

2.3 BDAT will meet the cost of reasonable out of pocket expenses for which it is not always possible to obtain official receipts or invoices. Examples of these will include, but are not limited to:

- Tube/bus fares
- Parking meters
- Taxi fares (use of tube in London, however, is encouraged)
- Telephone calls from public call boxes
- Ferry or road toll charges

2.4 Train travel other than for local/short distance journeys should be pre-booked wherever possible using the specific accounts operated by the Finance Department. These will be paid directly by BDAT and no personal expense should be incurred. Travel should be by Standard Class and staff and volunteers are encouraged to seek such discounts as may from time to time be available.

First Class train travel can be purchased when the cost is no more than 20% higher than the Standard class fare and there is a business benefit in doing so.

2.5 Parking Fines or motoring offences will not be reimbursed whilst on BDAT business.

2.6 School trip staff expenses would only be paid if they have been agreed, in advance, by the trip coordinator and are wholly and necessarily incurred. These staff expenses would require pre-approval.

3. Use of Private Vehicles

3.1 If you use your private vehicle for BDAT business you will be reimbursed at the following HMRC tax free rates. These rates are reviewed and updated regularly by HMRC and the table below indicates the rates correct at April 2026. HR/Payroll will notify changes as they arise.

Vehicle	Up to 10,000 miles	Over 10,000 miles
Cars & Vans	55p/per mile	25p/per mile
Motorcycle	24p/per mile	24p/per mile
Bicycles	20p/per mile	20p/per mile

A separate record of each journey should be kept detailing.

- Date of travel
- Journey undertaken, highlighting from which base to which destination, inclusive of return travel
- No of miles for each journey

3.2 Any staff member or volunteer using his/her car/motorcycle for business purposes should ensure that the vehicle has Business Travel option on their insurance policy. The standard rate per mile is set having taken into account any additional insurance costs.

3.3 Travel to and from your designated place of employment (as determined by your contract of employment) does not qualify for business mileage. HMRC rules state that any payment for the expense of travel (car mileage or fares) to a principal place of employment constitutes a taxable benefit and also that travelling to and then on from the regular workplace should constitute two journeys. Business mileage excludes home to office but travel from home to a business location other than your regular place of employment and return is permissible. When travelling on BDAT business by car directly from or to home, you must deduct the home to work base mileage from your claim. (HMRC requirement)

3.4 Travel distances can be derived for BDAT locations via the mileage matrix. – See Appendix A.

3.5 BDAT expects all staff to drive safely, responsibly and legally. BDAT accepts no liability for loss of, or damage to, vehicles being used on BDAT business.

4. Subsistence Expenses

4.1 BDAT will reimburse reasonable costs of meals which have met the conditions below and is conjunction with travelling on BDAT business. A valid receipt is required to reimburse these subsistence expenses. The conditions are set out below:

Subsistence	LONDON Value	Rest UK Value	Condition
Breakfast	£20.00	£15.00	Leave home before 6:45am or having stayed away overnight
Lunch	£15.00	£10.00	In excess of 5 hours away from office
Dinner	£40.00	£30.00	Likely to arrive home 8:00pm or later, or staying overnight

4.2 Gratuities - these are treated as discretionary costs by HMRC. As such, any reimbursement would be treated as a taxable benefit and, therefore, gratuities will not be reimbursed.

4.3 Service charges included within the overall cost of the meal are acceptable and will be reimbursed as part of the usual expenses claim.

4.4. Where a claim is for meals, it must relate to the business undertaken and indicate whether self or staff and/or volunteers are present (subsistence) or if any third person was present (entertaining).

4.5 **No alcohol can be purchased from public funds.**

5. Overnight Accommodation

5.1 BDAT will meet the costs of overnight accommodation which is necessitated by travel on behalf of the company. The booking of accommodation should be done as far in advance as possible so value for money can be achieved and hotel deals on inclusive breakfast/ and or dinner should be utilised wherever possible. If it is not possible to source a hotel at these nightly rates, and it is necessary to pay a higher rate, then prior written approval should be obtained from the CEO.

Location	Room Only	Bed& Breakfast	Including Dinner	Incl. Breakfast& Dinner
Outside London	Up to £150	£165	£180	£195
London	Up to £250	£270	£290	£310
Late Bookings / Busy Periods	**Costs outside policy ranges (London Events)– Agree with CEO/CFO Best Practice 3 quotes to show value for money**			

5.2 Staying with Friends/Family**:** BDAT recognises that occasionally when overnight accommodation is required, staff will choose to stay with family or friends instead of in a hotel. In such circumstances it is appropriate to compensate your host, up to a value of £35.00 per night. This claim must be supported by receipts in order to be treated as an allowable expense and not a taxable benefit.

5.3 Hotel Booking – utilisation of corporate hotel booking platforms should be used wherever possible to ensure value for money.

6. Business Entertaining

All business entertaining activities must be approved in advance by your line manager and evidenced by an outcome that delivers value to BDAT.

6.1 Staff, in the execution of their duties, may be required to entertain customers, suppliers, business contacts or potential customers. The nature of the business, the names and the organisation of the people being entertained must be clearly stated on the expense claim form, or on a supporting document. **Please refer to Gifts & Hospitality Policy.**

6.2 BDAT will only reimburse the cost of entertaining business contacts on a business occasion where at least one representative of an outside organisation is present. All such recipients of BDAT hospitality must be identified by name and organisation in the claim. At no time will BDAT meet the costs of entertaining relatives or partners.

6.3 **The purchase of alcohol is prohibited in all cases in accordance with ATH.**

7. Home phones and mobile phones

7.1 The cost of incidental business calls made by staff from their personal phones, whether mobile or landline, are reimbursable upon presentation of an itemised bill, on which the business calls are clearly indicated.

7.2 No rental or service charges are reimbursable.

7.3 For staff and/or volunteers who are identified as 'essential' users – a BDAT mobile phone will be provided under contract to BDAT.

8. Reimbursement of Expenses

8.1 Small amounts of incidental expenditure, up to £50, may be reimbursed from petty cash. For staff and/or volunteers based at BDAT offices please refer to the Finance Team.

8.2 Certain items should not be paid via petty cash. These include:

- Staff advances
- Staff travel and subsistence
- Casual workers' wages

8.3 Claims for reimbursement of expenditure through petty cash must be submitted by staff and/or volunteers on a petty cash voucher with supporting receipts attached. In exceptional circumstances, where a receipt is not available, a written explanation of the expenditure can be provided instead.

9. Expenses Advance

9.1 If a member of staff and/or volunteer anticipates incurring expenditure in excess of £50 when engaged in a specific activity, e.g., project activity or event attendance, then the staff member and/or volunteer may apply for an advance to cover the anticipated cost. The request for an advance must be put in writing and approved by the staff member's line manager. Requests must be submitted at least 5 working days in advance to the Finance Team to guarantee availability.

9.2 Expense claims against the advance must be made within 5 working days of return from the activity.

10. Miscellaneous

10.1 Unless otherwise specified, Finance will code all items of approved expenditure and post without delay to the accounting system.

10.2 Any purchase linked to computers, telephones or high-cost items of stationery must not be purchased without prior authorisation as such items are normally purchased centrally by the Finance Department.

10.3 No member of staff and/or volunteer shall personally make any loan or advance to a member of staff and/or volunteer on behalf of BDAT.

10.4 Finance Dept. staff are required to be aware of the restrictions which are placed by HMRC on payments of travel and other expenses and should check that payments made, wherever possible, do not comprise a taxable benefit. An example of this which is likely to arise is travel to work.

11. How to Claim Expenses

11.1 Staff and/or volunteers should use the BDAT expenses claim form. Receipts should be scanned and attached to the claim. The claim should then be sent to the line manager for authorisation. Once authorised by the line manager the expenses will be processed, and payment will then be made through the BACS system.

11.2 In exceptional circumstances (e.g., if the claimant would suffer personal hardship) the line manager may request that payment is made by bank transfer or, if less than £50, from petty cash. In these cases, a signed and approved expense form should be attached to a completed and authorised payment request form and submitted to the Finance Department (*payment request forms can be requested from the Finance Department, who can supply an electronic template or hard copy form)*.

12. BDAT Credit Card

12.1 Certain departments and/or individuals may be allocated a company credit card which may facilitate the purchase of items online. Use of the card is covered by a separate policy managed by Finance, who will provide support to card-holders regarding its correct use.

13. Candidate Expenses (Interview)

13.1 These expenses are not normally payable.

14. Good Working Practice

14.1 Any purchase that can be made in advance must be done so through normal methods of procurement or via a BDAT credit card transaction. Staff members must not use their own credit cards/cash to make purchases for items that can be made through the academies finance departments to maintain probity and budgetary control.

14.2 All expenditure must seek prior approval via the Academy Business Leader/Headteacher before spending personal funds, if this is not sought – claims for reimbursement may be declined.

Appendix A

	ASJ	BSW	BDN	BFA	BGS	BVG	CCA	CSJ	CUL	EMP	IMM	MAT	OXE	SHP	SMA	STJ	STO	STP	WTR	WDL	WYC
ASJ	0	5	6.9	6	2	2.5	5.5	3	4.5	7	6.5	6	7.5	4.5	5.8	6	3	2.5	5	6.5	4.5
BSW	5	0	8.8	4	3.7	6	7	3	8	11.5	7.5	7.5	9	6.5	2.6	3.5	2	4	4.5	3	7
BDN	6.9	8.8	0	8	6	5.4	3.4	8.7	8.5	8.3	4.3	5	12	2.7	8.4	7.8	7.9	5	6.4	9.7	2.6
BFA	6	4	8	0	4.5	6	5	5	8.5	10	5.5	5.5	12	4.5	2.2	1.5	3.5	3.5	2.5	3	5
BGS	2	3.7	6	4.5	0	2	4	2.5	6.2	7.4	5.6	4.8	9.3	4	4.5	5	1.9	0.7	3.3	6.8	3.5
BVG	2.5	6	5.4	6	2	0	4	5	4	6.5	5.5	5.5	8	3	6	6.5	4	2.5	5.5	7.5	3
CCA	5.5	7	3.4	5	4	4	0	6.5	7	6.5	2	2.5	11	1	7	6	6	3.5	4	8	1
CSJ	3	3	8.7	5	2.5	5	6.5	0	6.5	9.5	7	6.5	8.5	5	4.5	5	2	3	4.5	5.5	6.5
CLN	4.5	8	8.5	8.5	6.2	4	7	6.5	0	5.5	8.5	9.5	4	6	10.3	10	6.5	5.5	8.5	10.5	5.5
EMP	7	11.5	8.3	10	7.4	6.5	6.5	9.5	5.5	0	8	9	7.5	6	12	11.5	zs	7	9.5	12.5	5
IMM	6.5	7.5	4.3	5.5	5.6	5.5	2	7	8.5	8	0	0.5	12	3	7.4	6.5	6.5	4.5	4	7.5	2.5
MAT	6	7.5	5	5.5	4.8	5.5	2.5	6.5	9.5	9	0.5	0	13	3.5	7	6.5	6.5	4.5	3.5	7	3.5
OXE	7.5	9	12	12	9.3	8	11	8.5	4	7.5	12	13	0	10	11.4	12.5	9.5	10	12.5	12	9.5
SHP	4.5	6.5	2.7	4.5	4	3	1	5	6	6	3	3.5	10	0	6.1	5.5	4	2.5	3.5	7.5	1
SMA	5.8	2.6	8.4	2.2	4.5	6	7	4.5	10.3	12	7.4	7	11.4	6.1	0	2	2.7	4.5	4	2.7	6.8
STJ	6	3.5	7.8	1.5	5	6.5	6	5	10	11.5	6.5	6.5	12.5	5.5	2	0	3	4.5	3.5	2	6
STO	3	2	7.9	3.5	1.9	4	6	2	6.5	9	6.5	6.5	9.5	4	2.7	3	0	2	3.5	3.5	5.5
STP	2.5	4	5	3.5	0.7	2.5	3.5	3	5.5	7	4.5	4.5	10	2.5	4.5	4.5	2	0	3	5.5	3.5
WTR	5	4.5	6.4	2.5	3.3	5.5	4	4.5	8.5	9.5	4	3	12.5	3.5	4	3.5	3.5	3	0	5	4
WDL	6.5	3	9.7	3	6.8	7.5	8	5.5	10.5	12.5	7.5	7	12	7.5	2.7	2	3.5	5.5	5	0	7.5
WYC	4.5	7	2.6	5	3.5	3	1	6.5	5.5	5	2.5	3.5	9.5	1	6.8	6	5.5	3.5	4	7.5	0