





LIGHTHOUSE
SCHOOLS PARTNERSHIP

STAFF EXPENSES POLICY

Non-Statutory

Policy Approved by the Board of Trustees	
Signed:  Name: Adele Haysom Chair of Board of Trustees	Date: 2 June 2026
Authorised for Issue	
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Document History

Version	Author/Owner	Drafted	Comments
1.0	Konstantinos Perdikis	18.05.2020	New drafted policy
1.1	Ollie Carter	13.11.2024	Updates to the policy and increase to subsistence and mileage rates. Inclusion of the eye-care scheme to DSE purposes.
1.1.1	Eleanor Capel-Davies	2.6.26	Mileage payment increased due to government update.

Policy Review cycle	Every 3 years
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This policy applies to all schools and employees within the Lighthouse Schools Partnership.

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1. Introduction

- 1.1. This Staff Expenses Policy has been written, for the effective function of the Trust's operations and to ensure Trust staff are reimbursed on a timely basis for all reasonable expenses incurred wholly, necessarily and exclusively in the course of the Trust's business.

2. Policy Aims

- 2.1. This policy sets out standards of practice expected from Trust staff so that they should not incur any personal financial benefit through their employment with the Trust other than their agreed salary. Any breach of this principle may lead to disciplinary action.
- 2.2. To ensure staff are aware that only by complying with the policy can the Trust make reimbursements of expenses without the deduction of tax.
- 2.3. The Trust recognises that there are situations where an employee may be entitled to benefits in addition to their salary. This Policy sets out the relevant provisions in this regard.
- 2.4. To ensure the Trust complies with its legal and tax obligations.
- 2.5. To ensure Trust staff are aware that public relations and perceptions require the Trust not only to have a rigorous, effective and transparent staff expenses policy in place, but also that no misleading or unfortunate impression can be created in the application of this Policy. Accordingly, the Trust's Auditors will be requested to carry out periodic reviews of the application of this policy.
- 2.6. The expenses claims procedure ensures that the Trust manages this part of its financial transactions with due diligence. This Policy and procedure are mandatory for all staff. They provide guidance to all individuals claiming reimbursement of travel, subsistence or other expenses incurred in connection with Trust business.

3. Roles and Responsibilities

- 3.1. The Chief Executive of the Trust is the Accounting Officer of the Trust, and is accountable to Parliament for regulatory compliance of the Trust, i.e. ensuring that public funds are used for their intended purpose. The CEO is therefore ultimately responsible for the application of this policy and responsible for delegation of authoritative responsibility in respect of this policy.
- 3.2. The policy applies to full and part-time members of staff, agency staff working for the Trust, other temporary staff, and volunteers.

4. Authorisation procedures

- 4.1. Payments to members of staff for personal expenditure (e.g. mileage, subsistence etc.) must be made using a travelling and expenses claim form included as Appendix 1. This form must not be used by an individual to reclaim the costs of equipment, which should be ordered using the requisition/purchase ordering system and paid for upon receipt of an invoice.
- 4.2. The procedures for reimbursement of expenses incurred by staff while engaged on Trust/School business are set out below. All staff wishing to claim expenses should pay particular attention to these procedures, which also include mileage, and subsistence rates.
- 4.3. Original supporting documentation (e.g. receipts, proof of stay, and other supporting information) must be attached to the travel and expenses claim form.
- 4.4. Before any expenses are paid they will require approval and authorisation. The Headteacher/School Business Manager will approve all travel claims relating to school staff and alternative suitable authorisation e.g. the Deputy Headteacher/School Business Manager will be required for claims from the Headteacher. The CFOO will authorise all travel claims relating to central team staff and Trust Board members. Claims, which are not authorised in compliance with these procedures, will not be processed and will be returned unpaid. All claims must be made within 3 months of the date of the incurred expense. Claims after this period may not be paid.
- 4.5. Payment will be made via BACS payments
- 4.6. If a member of staff, attempts to submit a false claim this will be treated as a serious offence of the Code of Conduct, which may lead to disciplinary action and a referral to the police.

5. Car/motorcycle mileage

- 5.1. Members of staff who have to use their own private car or motorcycle on Trust business must seek prior authorisation to do so from their Line Manager.
- 5.2. They should ensure that their insurance cover extends to business use and the insurer should, if necessary be asked to endorse the certificate of insurance to confirm that driving in the performance of the Trust's business is covered by the insurance policy.
- 5.3. Before travelling, staff members are required to compare standard class public transport costs, and, if cheaper and practical where possible, should opt for rail travel when a direct rail service is available.
- 5.4. The Trust will only fund the cost of mileage within England and Wales.
- 5.5. Staff authorised to use their own car/motorcycle on Trust business must claim on the expenses form obtainable from the Finance office or through this policy (appendix 1).

- 5.6. The Trust policy is to reimburse all mileage at £0.55 per mile. This rate applies to any car or van and is not fuel type dependent e.g. petrol, diesel or electric. A rate of £0.24 per mile applies to motorcycles.
- 5.7. Normally mileage claims will be paid only for journeys, which start and end at the Trust/School base of operations.
- 5.8. If travelling directly from or to home the normal mileage, which would have been travelled from home to the School for commuting reasons, should be deducted from the total mileage claim for the journey.
- 5.9. The Trust will reimburse any costs for on-street parking and parking spaces, for designated journeys for work purposes.
- 5.10. Full details of all journeys including the date, cost centre, particulars of the journey, starting point and destination, should be entered on the travel and expenses claim form.
- 5.11. The Trust will not, under any circumstances, reimburse any fines obtained, such as parking, bus lane or speeding.

Please note: No income tax or National Insurance liability arises in respect of mileage claimed for the use of the employee's own car under the above rules and details need not be reported, in personal tax returns to HMRC.

6. Insurance

- 6.1. As the Trust does not provide car insurance cover for staff using their own vehicles, staff are required to confirm that they have taken out personal car insurance with an appropriate extension to cover use in connection with Trust business.
- 6.2. The mileage rates payable by the Trust include an element to defray the cost of insurance as well as vehicle depreciation, fuel, etc.

7. Bicycle use and mileage

- 7.1 The Trust has a Cycle to Work scheme to facilitate staff to commute from home to the Trust/school. There is no mileage reimbursement for bicycle use.

8. Public Transport

- 8.1 In normal circumstances, and wherever, possible employees should travel by train or bus for work purpose, or car share when making the same journey. Necessary taxis expenses will be accepted to facilitate any work designated journey.
- 8.2 Where staff use public transport for work purpose, reimbursement will be on a receipt basis, provided the expenses are reasonable.
- 8.3 Wherever possible employees should travel by train at 2nd class passenger rate. Staff may choose to travel at 1st class public transport but they will only be reimbursed the cost of 2nd class travel.

- 8.4 The Trust is only liable for the costs relating to a member of staff's travel. Any accompanying persons will be responsible for their own costs. The exception to this is where their attendance is required as a representative of the Trust/School and in such circumstances, prior approval must be obtained from the CEO/Headteacher.
- 8.5 Members of staff that are designated custodians for off-site activities will have a preauthorised list of expenses by the school.

9. Subsistence allowance (daily and overnight)

- 9.1 Where staff travel on Trust business and an overnight stay is necessary, an overnight subsistence allowance may be claimed. The Trust will reimburse the costs of accommodation, food and drink when supported by receipts as per section 9.4
- 9.2 The Trust will only bear the cost of accommodation required for business purposes and will not meet the costs of any extensions to a stay for personal reasons or for accommodation provided to a spouse or other family members.
- 9.3 Members of staff should note that items of a personal nature, such as alcoholic drinks, mini-bars, video hire, etc. will not be reimbursed by the Trust and these should be deducted from any bills submitted for reimbursement.
- 9.4 Subsistence rates:

Subsistence claims must reflect the actual cost of meals/beverage up to a maximum of:

Breakfast (leave home earlier than usual and before 6.00am)	£5.00
One meal (5 hour travel)	£5.00
Two meals (10 hour travel)	£10.00
Late evening meal (work later than usual, finishes after 8.00pm)	£15.00
Max for 24 hour period	£25.00
Overnight stay (hotel)	£130.00

These rates are in line with HMRC guidance

10. Residential visits (this could include camps, ski trips, cultural trips, return exchange visits) including overseas travel

- 10.1 Any expenditures while on a residential trip should be agreed with the Headteacher/School Business Manager in advance and only if there is no contingency fund for such expenses.

11. School journeys undertaken in one day

- 11.1 Any expenditures while on school journeys undertaken in one day should be agreed with the Headteacher/School Business Manager in advance and only if there is no contingency fund for such expenses.

12. Telephone calls and IT related expenses

- 12.1 Staff required to make business calls using their home or mobile telephones must attach the appropriate bill to the staff expenses claim form with the relevant business calls highlighted and only these will be reimbursed if additional charges have been incurred.
- 12.2 In all cases provision of top-up cards for Pay as you Go services are not permitted because HMRC regulations cannot be met.
- 12.3 The Trust will not reimburse staff for personal broadband or internet connections as the Trust cannot demonstrate sole and exclusive business use to satisfy HMRC guidelines.
- 12.4 The Trust recognises there will be exceptional cases where it is an absolute necessity for staff to work from home where there is a lack of broadband, using a dedicated 3G,4G or 5G internet dongle. In these circumstances the Trust will arrange for direct provision of the service, following approval by the CEO/Headteacher.

13. Expenses for working from home

- 13.1 If you are required to work from home you can claim some expenses for doing so. You cannot claim for expenses if the Trust has facilitated your choice to work from home.
- 13.2 The Trust will pay the actual cost of expenses up to a maximum of £6 a week and you are able to claim tax relief on this.
- 13.3 In order to claim expenses for working from home you will need to provide evidence of the additional costs that you have incurred e.g. utility bills demonstrating an increase on comparable periods when you were not working from home. You cannot claim for costs that would stay the same whether you were working at home or not e.g. broadband, mortgage interest or rent.
- 13.4 Claims must be authorised by the appropriate line manager and should be made using the staff expense claim form obtainable from the Finance Office.

14. Interview expenses

- 14.1 Expenses will be paid to the successful candidate only and will be reimbursed in the first month's salary if requested and relevant forms are completed.
- 14.2 Please note that for candidates travelling from abroad travel expenses will only be paid from the first point of arrival in England and, in exceptional circumstances, one night's bed and breakfast accommodation may also be paid.

15. Cash Advances

- 15.1 Members of staff who are about to do extended work or to embark on extended travel on behalf of the Trust, and who will be required to incur expenditure while on the trip or doing business for the Trust may claim a cash advance.
- 15.2 For all cash advances the following criteria apply:
- i. only the CEO/Headteacher can authorise cash advances;
 - i. requests for cash advances should be made well in advance of the work or travel to allow for payment before the travel/work date;
 - ii. claimants must state: that it is an advance; how much is required; the purpose for which it is required; the planned dates of travel/work.
- 15.3 the requirement for authorisation for cash advances is the same as for other expenses claims.
- 15.4 Within 21 days of completing the work or returning from the travel, claimants must submit a completed expense claim form and/or reimburse the advance to the Finance Office.

16. Spectacles for Display Screen Equipment (DSE) users

- 16.1 Members of staff required to operate DSE in order to carry out their duties will receive appropriate training to do so.
- 16.2 The Trust has implemented a scheme for employees to receive a free VDU (Visual Display Unit) Eyecare Voucher from Specsavers. This includes a free full sight an eye health check. If employees require glasses solely and specifically to VDU use, then they may choose a pair of glasses within the £49 range or have a £49 contribution towards other frame ranges. Vouchers can be requested to the School Business Manager/Office Manager (for schools) or Finance Team (for central team) prior to approaching Specsavers.

17. Training courses

- 17.1 The Trust provides training courses to enable employees to improve their effectiveness at work.
- 17.2 All costs and expenses of in-house training courses are borne by the Trust/School.
- 17.3 Where it is necessary for staff to travel to attend such courses, any travel and subsistence expenses incurred may be claimed as business expenses under the rules indicated in this policy.
- 17.4 The Trust will also meet the cost of external courses where the training leads to the acquisition or improvement of knowledge, skills or personal qualities which are likely to prove useful in staff performing the current or potential duties of their employment.
- 17.5 Training courses for which the Trust will pay, must be authorised by the appropriate line manager with the agreement of the CEO/Headteacher, before the training takes place. The training should be in line with the employers training and development

plan in their appraisal. A request may be refused, but in these cases a reason will be given. Please see Requesting Time Off for Training Policy.

18. Car Parking

- 18.1 Parking costs incurred in the course of Trust business travel may be claimed via the expenses system, but the costs of parking at the normal place of work may not be claimed.

19. Hired Vehicles

- 19.1 The cost of fuel used for Trust business purposes in cars and vans hired by the Trust should be entered on the staff expenses claim form under 'fares & other travel expenses'. Employees are not entitled to receive a reimbursement of the mileage rate in this case.

20. Professional subscriptions and membership of professional bodies

- 20.1 Professional subscriptions for members of staff are the personal responsibility of individual members of staff. No reimbursement will normally be provided by the Trust for such costs, although individual staff members may be able to claim tax relief for these costs either through their tax code or on their own tax self assessment returns.
- 20.2 However, if there are benefits to the Trust through being a member of an organisation, payment may be allowed but this must be agreed, prior to the expense being incurred, by the CEO/Headteacher.



School staff - travelling and expenses claim form



Name:	School/Base:	Car Reg: Fuel type:
Normal Home to School Mileage:	Period: to	Engine c.c. (as per Reg Doc)

Date	Cost centre	Particulars of journeys - including purpose of visits, start and end points and names of passengers	Mileage (Excluding normal home / school mileage)	Fares & Other Travel Expenses	Rail Fare
Totals					
Office use only			@ 0.55	£ .	£ .

General Notes	
1	Claims must be legibly completed in black ink, signed by the Claimant and an Authorised signatory for travel claims before being sent to Finance. If the submission of the form is delayed, or if the form has been returned because it is incomplete, then it is likely that the payment of the claim will be delayed. (Mileage paid at 35 pence per mile)
2	Supporting vouchers and VAT receipts must be attached.
3	For return journeys of over 100 miles, where good rail services exist you will be expected to travel by rail unless there is a good reason for not doing so. Approval by the Business Manager in advance of the journey should be gained in order for mileage to be paid.
4	All drivers must hold a full current valid driving licence and ensure that the vehicle used is covered by insurance for use for business purposes. The vehicle must be taxed, have a valid MOT certificate (if older than 3 years) and be in roadworthy condition. These documents must be available and supplied to the school if requested. The mileage rate covers the cost of petrol and an element to cover other vehicle costs including business insurance cover. The School will accept no liability for non-compliance with this provision.
5	Where additional forms are used as continuation sheets all forms need to be signed and approved.
6	Payment will be made by BACS transfer directly into claimant's bank account therefore bank details must be completed.

<p>Authorised Signatory (Line Manager) I certify that the claimant was authorised to undertake the above journeys and that the mileage, miscellaneous expenses, and other expenses are reasonable.</p>
<p>Signed:</p>
<p>Date:</p>
<p>Business Manager signature:</p>

<p>Claimant All claims must have a fuel VAT receipt attached. This is a requirement of the HMRC as a result of legislation changes. Please attach VAT receipt for fuel (any value within the proximity of one month, covering the business miles being charged).</p> <p>I certify that the above journeys were undertaken by me on official business, and that the mileages and other expenses were actually and necessarily incurred. I confirm I have read and agree to the general notes 1-6 above.</p>

Bank details:	
Account name:	
Bank:	
Sort code:	
Account number:	

FINANCE USE ONLY		
	£	
Fuel		
Train fares		
Other travel (e.g. parking)		
VAT		
Total		
Cost Centre		
Nominal		
Transaction number		