

Dance Network Association Expenses Policy

1. Purpose

Dance Network Association (DNA) recognises that employees, freelance contractors and volunteers may need to incur reasonable expenses while carrying out authorised work on behalf of the organisation.

This policy explains which expenses DNA will reimburse, what approval is required and how claims should be submitted.

Before incurring travel or other expenses, please consider whether there is a reasonable lower-cost alternative, such as an online meeting.

All expenses must be reasonable, necessary for the work being undertaken and, where required, agreed in advance.

2. Who Can Claim

This policy applies to:

- Employees
- Freelance contractors
- Volunteers

Expenses must either be included within your contract or have been authorised by your Line Manager, Programme Manager or CEO.

DNA reserves the right to refuse expenses that have not been agreed or that fall outside this policy.

3. Expenses DNA May Reimburse

Where necessary and authorised for your work, DNA may reimburse reasonable costs relating to:

- Business travel and mileage
- Public transport
- Approved taxi journeys
- Car parking
- Accommodation
- Meals and subsistence when travelling for work
- Reasonable stationery and printing costs when working from home
- Other essential work-related purchases agreed in advance

Receipts or other appropriate evidence of payment must be provided wherever applicable.

DNA cannot normally reimburse expenses without appropriate evidence of the expense.

4. Expenses DNA Will Not Reimburse

DNA will not normally reimburse:

- Ordinary personal commuting costs
- Personal travel
- Travel costs for partners, family members or other companions
- Parking fines
- Speeding fines or other penalties
- Gifts or personal hospitality
- Staff social events or parties unless specifically authorised
- Personal vehicle costs such as insurance, MOT, road tax, servicing, repairs or breakdown cover
- General vehicle wear and tear
- Any expense that has not been reasonably incurred for DNA business

5. Business Mileage

Where use of your own vehicle has been agreed as appropriate for DNA work, mileage may be claimed.

For the **2026/27 tax year**, DNA reimburses approved car and van business mileage at the prevailing HMRC approved mileage rate, currently:

- **55p per mile for the first 10,000 qualifying business miles**
- **25p per mile thereafter**

DNA may review these rates where HMRC guidance changes.

DNA's 10-Mile Commuting Deduction

To reflect normal commuting costs, **the first 10 miles of each single journey will not normally be reimbursed by DNA**, unless otherwise agreed in advance.

For example:

If you travel 25 miles from home to a DNA venue, you may claim 15 miles.

If your return journey is also 25 miles, you may claim a further 15 miles.

Therefore, for a 50-mile round trip, **30 miles would be reimbursed**.

This 10-mile deduction is **DNA's internal reimbursement policy**. It should not be interpreted as an HMRC definition of ordinary commuting or qualifying business travel.

Where you travel directly between two DNA work locations during the working day, the full qualifying business mileage between those locations may normally be claimed.

All mileage claims must include:

- Date of travel
- Starting location
- Destination
- Purpose of the journey
- Total mileage travelled
- Mileage being claimed after any applicable deduction

6. Using Your Own Vehicle

Anyone using their own vehicle for DNA work is responsible for ensuring that:

- They hold an appropriate valid driving licence.
- The vehicle is legally roadworthy.
- The vehicle has a valid MOT where required.
- The vehicle is appropriately taxed.
- Their motor insurance covers the business use being undertaken.

DNA may request evidence of appropriate motor insurance or other documentation.

The mileage payment contributes towards the costs associated with using a personal vehicle, including fuel and general running costs.

DNA will not reimburse additional personal vehicle costs such as insurance, MOT, servicing, repairs, breakdown cover or general wear and tear.

DNA accepts no liability for loss, damage, accidents or claims arising from use of a private vehicle for business purposes except where liability arises from DNA's negligence.

6A. Transporting Participants in Personal Vehicles

Employees, freelance contractors and volunteers **must not transport DNA participants, service users or their family members/carers in their own personal vehicles while undertaking work for DNA.**

Please do not offer or agree to give participants lifts to or from DNA sessions, activities, events or appointments, even where this is intended as a kind gesture or the journey is on your way home.

This is important for safeguarding, insurance and liability purposes and protects both participants and members of the DNA team.

If a participant is experiencing difficulties getting to or from a session, please do not transport them yourself. Instead, raise the issue with your Programme Manager or the CEO so that an appropriate and safe alternative can be considered.

This restriction does not apply to genuine emergencies where transporting someone is necessary to prevent an immediate risk of serious harm. Any such incident must be reported to the CEO as soon as reasonably possible.

7. Parking, Tolls and Road Charges

Reasonable parking costs incurred while undertaking authorised DNA work may be claimed where receipts or appropriate evidence of payment are provided.

Parking fines, penalty charges and speeding fines will not be reimbursed.

Road tolls, congestion charges, ULEZ charges and similar road-user charges will not normally be reimbursed in addition to mileage unless they have been agreed in advance as necessary for the journey.

8. Public Transport

Train and air travel should normally be booked at **standard or economy class**.

Travel should be booked as early as reasonably possible to obtain the best available fare.

Where a more expensive option is necessary, this should be agreed with your Line Manager, Programme Manager or CEO before booking.

9. Taxis

Taxi journeys must normally be authorised in advance by your Line Manager, Programme Manager or CEO.

Taxis may be approved where:

- Public transport is unavailable or unreasonable.
- Travel is required very early in the morning or late at night.
- There is an accessibility, safeguarding or safety reason.
- A taxi represents the most practical or cost-effective option.

A receipt or other evidence of the journey and cost must be provided.

Taxi travel to or from personal social events will not be reimbursed.

10. Hire Cars

Where travelling for DNA work, a hire car may occasionally be the most appropriate or economical option.

A hire car must be agreed with your Line Manager, Programme Manager or CEO **before booking**.

Where appropriate, DNA may arrange and pay for the hire vehicle directly.

11. Accommodation

Accommodation required for DNA work must be agreed in advance.

Employees, freelancers and volunteers should seek reasonably priced accommodation appropriate to the location and circumstances.

As a guide, accommodation should normally be equivalent to a **Premier Inn, Travelodge or similar three-star accommodation**.

Where possible, accommodation should be booked sufficiently in advance to obtain a reasonable rate.

12. Meals and Subsistence

Where an employee, freelance contractor or volunteer is required to travel for authorised DNA work and reasonably incurs additional meal costs as a result, DNA may reimburse the **actual cost incurred**, subject to the following maximum limits:

- **Breakfast: up to £8**
- **Lunch: up to £10**
- **Evening meal: up to £25**

These amounts are **DNA's maximum reimbursement limits and are not automatic or flat-rate allowances**.

You may only claim the amount you have actually spent, and a receipt or other appropriate proof of payment must be provided.

For example, if your lunch costs £7.50, you may claim £7.50 rather than the full £10 limit.

Meal expenses must arise because of authorised work or qualifying business travel. Normal everyday meal costs that you would have incurred regardless of your work or travel cannot normally be claimed.

Where an overnight stay is required for authorised DNA work, reasonable meal costs may be claimed within the above limits.

Alcohol will not normally be reimbursed unless it has been specifically authorised in advance for an appropriate business purpose.

These are **DNA's internal reimbursement limits** and should not be interpreted as HMRC benchmark subsistence rates.

If you are unsure whether a meal or subsistence expense is eligible, please seek approval before incurring the cost.

13. Working From Home

Where agreed as necessary for DNA work, reasonable costs for items such as stationery, printing or other small consumables may be claimed.

Larger equipment or purchases must be authorised before purchase.

Normal household costs associated with working from home cannot be claimed under this policy unless specifically agreed by DNA.

14. Larger Purchases

Any individual business expense of **£100 or more** must normally be authorised by the CEO before purchase.

Where appropriate, the CEO may arrange for DNA to purchase the item directly using the organisation's payment card.

DNA does not provide organisational credit cards to employees, freelance contractors or volunteers unless specifically authorised.

15. How to Claim Expenses

Employees

Employees should complete the appropriate DNA expense claim form and provide all required receipts and supporting information.

Claims should be submitted to:

finance@dancenetworkassociation.org.uk

Freelance Contractors

Freelance contractors should include authorised expenses on their invoice, clearly itemised separately from their professional fee.

Relevant receipts and mileage details must be attached.

Invoices should be submitted to:

finance@dancenetworkassociation.org.uk

Volunteers

Volunteers should submit agreed expenses with the appropriate receipts and journey information using the process advised by DNA.

16. Expense Deadlines and Payment

Employees should submit expenses by the **20th of the month following the month in which the expense was incurred**.

For example, expenses incurred during April should be submitted by 20 May.

Approved expenses will normally be paid by the end of that month.

If an approved expense remains unpaid 60 days after submission, please contact finance.

Freelance contractors should submit expenses in accordance with the invoicing and payment arrangements contained within their contract.

17. Expenses Must Be Incurred Before Claiming

Expense claims can normally only be submitted after the expense has been incurred.

DNA does not normally provide money in advance for individual expenses.

Where a significant expense is required, please speak to the CEO before making the purchase so that DNA can consider purchasing or paying for it directly.

18. False, Incorrect or Inappropriate Claims

DNA may request additional information or evidence relating to any expense claim.

Claims may be refused where sufficient evidence cannot be provided or where an expense does not comply with this policy.

Deliberately submitting false or misleading expenses, claiming personal expenditure as business expenditure or otherwise misusing this policy may result in:

- Non-payment or recovery of the expense
- Termination of a freelance or volunteer arrangement
- Disciplinary action for employees, potentially including gross misconduct

Anyone who is unsure whether an expense can be claimed should seek approval **before incurring the cost**.

19. Policy Review

DNA will review this Expenses Policy periodically to ensure it remains appropriate for the organisation's financial circumstances and reflects relevant HMRC guidance.

Mileage rates, subsistence limits and other reimbursement limits may be amended from time to time.

Where HMRC mileage rates change, DNA will confirm the applicable reimbursement rate before claims are made.