

# Learning Accord Multi Academy Trust

## Travel and Subsistence Policy



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## **1. Introduction**

- 1.1 This policy sets out the circumstances in which an employee of the academy may be able to claim various allowances in respect of reimbursement of costs for travel and subsistence incurred in the course of their employment.
- 1.2 Adherence to this policy will ensure that employees are reimbursed fairly for legitimate business expenses and that such reimbursement is treated appropriately for tax purposes.

## **2. Purpose and scope**

- 2.1 The policy is applicable to any member of staff whose employment contract provides that reimbursement for travel and associated arrangements will be as determined by the academy, and to any member of staff to whom other (non-contractual) provisions of this nature have been specifically notified in writing.
- 2.2 The policy sets out the limits of what employees may claim and advises how such claims should be made and submitted for authorisation.
- 2.3 The policy should also act as a reference point for management in determining the validity of such claims as may be submitted.
- 2.4 Schools and academies may wish to set their own rates (and limits) for reimbursement of expenses and accordingly those figures which appear in Appendix 1 (which are approximations to figures applicable to local authorities) are provided merely for illustrative purposes – **these figures have no official validity or recognition and are simply provided for reference.**

## **3. Travel**

- 3.1 Employees should only undertake business journeys when these are necessary. Other options which are more efficient and cost effective (these may include, for example, email, telephone, conference call, zoom or teams etc) should always be given full consideration before travel is undertaken.
- 3.2 Where a business journey is deemed necessary, employees are expected to organise this using the most direct and effective route.
- 3.3 The academy will support necessary business travel including reimbursement of costs arising from the use of employees' own vehicles and the provision of other support.
- 3.4 Use of environmentally friendly travel is always encouraged by the academy.

## **4. Authorisation of business journeys**

- 4.1 Formal responsibility for authorising business journeys rests with the headteacher. Employees are advised to seek approval in advance for any journeys where doubt may be anticipated about the legitimacy of the reimbursement and/or the extent of mileage that may be claimed.
- 4.2 If employees choose to undertake journeys by car when it would be practical and/or cheaper to travel by train, then the employee's claim should be limited to the equivalent of the train fare.

## 5. Mileage payments

- 5.1 Employees who have been authorised to use their own car, van, motorcycle or cycle for the purpose of official work on behalf of the academy are entitled to be reimbursed in accordance with His Majesty's Revenue and Customs (HMRC) approved mileage rates, which can be found at <http://www.gov.uk/government/publications/rates-and-allowances-travel-mileage-and-fuel-allowances/travel-mileage-and-fuel-rates-and-allowances>.
- 5.2 The basic principle for claiming reimbursement for mileage is that it should be calculated from the employee's workplace and back again. Normal everyday home to workplace mileage is the responsibility of the employee and no mileage payment will be applicable.
- 5.3 Where several employees undertake the same or a similar journey for official school purposes, they should always travel together (unless there is a clear justification for not doing so).
- 5.4 In addition to mileage rates, employees who take passengers in a car or van may claim a passenger mileage payment per passenger per mile, where such payment is likely to involve the academy in less expense than would have been incurred by paying full travel expenses of the passenger(s).
- 5.5 To claim a passenger mileage payment any passenger must also be an employee of the academy and must be travelling on the same school business. Where the passenger does not start or finish their journey at the same time as the driver, then the driver can only claim for the number of miles that the passenger was physically present in the vehicle.
- 5.6 Where it is more beneficial for employees to travel direct from home to an outside appointment or vice versa, rather than call in to the workplace first, they are only entitled to claim the number of miles over and above their normal home to work mileage. On this basis, all travel claims in any one day should always exclude the employee's normal home to office miles regardless of the reason (such as training courses etc).

## 6. Parking expenses

- 6.1 Car parking charges necessarily incurred on school business may be reclaimed in full upon production of a valid receipt.
- 6.2 Reimbursement will not be forthcoming for parking charges at the employee's normal place of work, other than (in limited circumstances) for employees with a declared disability affecting mobility. In this situation, reasonable charges for car parking at, or as near as possible to, their usual place of work may be reimbursed where there are no free parking facilities available.
- 6.3 The academy will **not** reimburse any employees in respect of parking (or similar) fines. These are the direct responsibility of the employee, regardless of whether these were incurred whilst on school business.

## 7. Insurance

- 7.1 Employees who use their own vehicle for work purposes should ensure they have appropriate insurance in place to cover business travel. This is normally referred to by insurance companies as 'Business, Social and Domestic' cover.

7.2 It is the employee's responsibility to ensure that they have appropriate insurance cover, and no contribution to the cost of this will be made by the academy.

## **8. Bus or rail travel**

8.1 Bus fares for authorised business journeys will be reimbursed in full on production of an appropriate receipt or record of travel.

8.2 If an employee requires a rail ticket for business travel, they must contact the designated authorised individual (as defined below) who can organise this for them.

8.3 With regards to rail travel, all employees are expected to travel standard class and to take advantage of off-peak or other reduced rates if the circumstances allow. Supplementary charges for first class travel will not be reimbursed.

## **9. Travelling time**

9.1 Where an employee is required to travel from their normal workplace to carry out their substantive role, travelling time is included within their normal working day. However, employees who are expected to travel to training courses can claim no more hours than their normal working day including travelling time.

9.2 Where there are excessive demands placed on an employee, for example very long distances travelled which extend significantly over the working day, and where such occurrences happen repeatedly over a short period of time, then management will have discretion, as a gesture of goodwill, to allow some time in lieu as recompense.

## **10. Subsistence**

10.1 Employees are only entitled to claim a subsistence (meal) allowance if:

- their duties have prevented them from following normal meal arrangements; **and**
- they have had to incur additional expenditure as a direct consequence.

10.2 To make a legitimate claim it is necessary for an employee to have been required to incur expenditure over and above that which they would habitually have spent. If they normally have a packed lunch and do likewise when away from (their normal working) base, then they cannot claim. Similarly, if they have lunch away from base but need to spend no more than they usually do, then once again no claim can be made.

10.3 Subsistence allowances cannot be claimed simply because an employee is away from base at a mealtime. Working arrangements of certain employees may necessitate absence from base for part of their working time. The 'normal meal arrangements' for such employees may involve meals being taken away from their base, and possibly at locations that differ from day to day. Such employees may claim a subsistence allowance only when that normal arrangement is disturbed to a significant degree and extraordinary additional expenditure is incurred.

10.4 For many employees, normal lunch arrangements may involve different levels of expenditure from day to day, so there may be no precise benchmark figure on which a decision can be based as to whether additional expenditure has been incurred in such circumstances. However, the employee will know the amount that forms their normal level

of expenditure and it should not be difficult to judge whether a meal purchased elsewhere has cost more than they would normally have spent at that time of day.

- 10.5 The academy expects that claims for subsistence allowance will only be made when additional expenditure is necessarily incurred. In other words, when away from base, employees are expected to take meals that are reasonably comparable to the meal that they would otherwise have taken. This may not be possible in all circumstances but employees are expected not to incur greater expenditure on meals than is necessary.
- 10.6 Expenditure on subsistence will normally only be reimbursed if receipts are submitted with the claim, although (since 2019) this is no longer a requirement for HMRC purposes. However, it is recognised that there may be occasions on which it is not possible to obtain a receipt for subsequent submission and authorising managers should adopt a reasonable approach in allowing such claims for reimbursement, provided that in such circumstances the employee gives a justifiable reason for not providing a receipt.
- 10.7 If both the above qualifying criteria are met, then the claim will be validated for the additional cost of the meal (subject to the maximum subsistence) over and above that which would normally be incurred by the employee.
- 10.8 Separate allowances are specified in respect of breakfast, lunch, tea, and evening meal (it should be noted that allowances for tea and evening meal cannot both be claimed for the same evening) and examples of permissible amounts are displayed in Appendix 1. These allowances may be reviewed and/or updated annually on 1 April.

## **11. Accommodation**

- 11.1 All overnight stays must be approved in advance by the designated authorised individual (this will normally be the Executive Headteacher/ Headteacher).
- 11.2 In some situations, particularly certain training courses, accommodation may be provided as part of the package, in which case employees do not need to make any claim. In other cases, the employee will be reimbursed the actual cost of bed and breakfast incurred, up to a maximum amount.
- 11.3 As with subsistence, there are separate maximum amounts, one for staying in London and the other for staying anywhere else in the UK. Both scales are updated annually on 1 April and may be used by schools where the employer is the local authority. Other schools and academies may wish to use these figures as a reference point although they need not be bound by them.
- 11.4 If expenditure exceeding the maximum figures quoted is unavoidable (because no accommodation is available in the appropriate price range, or there is a requirement to stay at a particular hotel because an accessible room is required) then this can be reimbursed provided that prior authorisation is obtained.

## **12. Out-of-pocket expenses**

- 12.1 Employees attending residential training courses are entitled to claim an allowance to cover incidental out-of-pocket expenses (such as telephone calls to home). The amount is published with other allowance figures and may similarly be reviewed on an annual basis with a view to updating (if appropriate) on 1 April. Payment of the allowance is limited to a maximum of 6 weeks for any one course.

12.2 Exceptionally, if employees are required to travel abroad for the purposes of a school trip or on other business necessarily related to school, a separate allowance in respect of incidental out-of-pocket expenses may be agreed. Such allowances should, whenever possible, be finalised (and the agreed amount documented) in advance of the trip.

### **13. Methods of claiming**

13.1 Employees should complete the academy's travel and subsistence expenses claim form (an example of such a form is provided at Appendix 2), taking care to attach any relevant VAT receipts, and should submit this to the CFO/ School Business Manager/Bursar.

13.2 Claims should be submitted without undue delay in order that processing by the payroll provider may take place in time for the following month's payroll. Should any employee delay in submitting a claim form they must anticipate a delay in both processing and payment.

13.3 Employees should note the terms of the declaration on the claim form. No employee of the academy should make (or should approve) a claim if the conditions set out in this policy have not been met. The academy will take a very serious view of fraudulent or negligent claiming or certification.

### **14. Other policies and procedures**

14.1 This policy will be supported by the following policies and procedures:

- Finance Policy
- Payroll Procedures.

## Appendix 1: Suggested (see para 2.4) car allowances and subsistence rates

### Employee business travel rates

The following rates apply to employees who are required to travel on school business from 1 April 2025:

<b>Car or van users</b>	<b>45p per mile</b>
<b>Motorcycle users</b>	<b>25p per mile</b>
<b>Bicycle users</b>	<b>20p per mile</b>
<b>Passengers</b>	<b>5p per mile</b>

### Employee subsistence rates

The following rates apply to employees who incur additional unavoidable expense on school business from 1 April 2025:

#### Subsistence allowance

<b>Breakfast</b>	<b>£ 6.50</b>
<b>Lunch</b>	<b>£10.00</b>
<b>Tea</b>	<b>£ 5.00</b>
<b>Late evening meal</b>	<b>£15.00</b>

The above rates are subject to a **maximum** of £25 per day on production of valid receipts\*.

*\*The responsible authority may, in exceptional (documented) circumstances and at their absolute discretion, waive the necessity for receipts*

*For the avoidance of doubt, subsistence claims for the consumption of alcohol will **not** be accepted.*

#### Accommodation allowance

The limits for overnight accommodation (bed and breakfast) are:

<b>London</b>	<b>£130.00</b>
<b>Elsewhere in UK</b>	<b>£ 90.00</b>

#### Out of pocket expenses

Daily allowances (receipts are not required)

<b>UK</b>	<b>£ 5.00</b>
<b>Overseas</b>	<b>£ 7.50</b>

All the above reimbursements and allowances to be paid free of tax.

## Appendix 2: Example travel and subsistence expenses claim form

<b>School:</b>			
<b>Employee name:</b>		<b>Payroll no.</b>	

Date of travel	Miles	Journey details – NB all journeys must start from school base

Expenses	Dates & purpose	Details	Amount
Other travel		<input type="checkbox"/> Rail	
		<input type="checkbox"/> Rail	
		<input type="checkbox"/> Other	
		<input type="checkbox"/> Other	
Accommodation		Location:	
		Location:	
Meals			
Other			
<b>Sub total</b>			

I, the undersigned, confirm that this claim is submitted in full accordance with the school's policy on reimbursement of travel and subsistence expenses.

I also confirm that I am aware that if any claims made are subsequently found to be unsubstantiated and/or fraudulent this may lead to disciplinary action being taken against me.

**Signature:**

**Date:**

Please attach receipts for all listed expenses, sign the form and send to the  
Finance Officer/Bursar for authorisation.