



Tudhoe Learning Trust

Travel & Expenses

Guidance for Employees and Managers

Approved by:	Trust Chief Executive Officer	Date: Sept 2026
Last reviewed on:	September 2026	
Next review due by:	September 2028	

Introduction

This guidance explains the principles and the basis on which travel and expenses should be incurred and claimed. These instructions combine national agreements, local arrangements and Trust administrative procedures.

Employees should not be financially disadvantaged in going about the business of Tudhoe Learning Trust (TLT) and they should be fairly recompensed for expenditure incurred.

Employees are expected, however, to undertake journeys in the most efficient and effective manner possible and in submitting claims to adopt a reasonable approach and to observe the rules set out in this document. The responsibility for submitting legitimate claims rests with the claimant.

The subsequent management and control checks on claims do not remove this responsibility from employees submitting expenses claims. Managers should reject all claims which are inaccurate rather than attempt to override and authorise.

All claims for travel, mileage and expenses should be made within the prescribed allowances but it is at the manager's discretion whether to authorise or reject a claim. Managers are advised to refer to the Manager checklist (**Appendix 1**) in authorising mileage and expenses.

Whilst this guidance cannot cover all circumstances, employees should familiarise themselves with this guidance and be aware that claims improperly submitted could lead to disciplinary action and to the matter being referred for police investigation and possible prosecution. In addition to false mileage and expenditure claims, improper claims include those involving the maximising of mileage and expenses and the undertaking of unnecessary journeys.

Employees must ensure that only necessary journeys are undertaken (including excess travel) and that claims for mileage and expenses are only incurred in the efficient delivery of services.

Claims should be submitted and authorised for payment on or before the 1st of the following month unless otherwise notified. Claims received after the deadline will be processed for payment in the following pay period. **No advance payments will be issued.**

All employees should submit their claims promptly, preferably during the month following the incurring of the expenditure. Employees are advised that mileage and expenses can be recorded on a daily basis but should be submitted for authorisation on a **monthly** basis.

Travel and Expenses Guidance

Categories of Expenditure

The following categories of expenditure can be reclaimed via a paper claim when necessary.

- Business Mileage Claims
- Excess Travel/Disturbance Mileage
- Accommodation and Subsistence Expenses including:
 - Payment of Overnight Allowance (Accommodation Costs)
 - Subsistence (Meal Allowances)
- Travel Expenses (not car mileage)
 - Air
 - Rail
 - Taxi
 - Car Parking
 - Bus Fares
- Other Operational Expenses including:
 - **Refund of eye tests for Display Screen Equipment (DSE) users** - please refer to Code of Practice for Managing the Use of DSE <https://www.hse.gov.uk/pubns/priced/l26.pdf>
 - **Post-entry training** (provided these have been supported and approved by the Trust in advance) including:
 - Registration and course fees
 - Exam and membership fees
 - Travelling costs associated to post-entry training
 - College Books
 - Miscellaneous expenses (e.g. lunches)

The expenditure groups/types listed above are not exhaustive. Employees are advised to ensure that any other expenses incurred can be reclaimed.

Business Mileage

Financial resources to cover mileage expenditure are scarce. It is the responsibility of each manager to ensure that financial resources are used both efficiently and effectively.

Before authorising mileage and expenses, managers should consider whether alternative means of transport/communication would have been more appropriate than driving.

Employees authorised to use their car for work purposes are required to complete mileage claims for reimbursement, attaching valid VAT receipts as required by legislation. Employees are encouraged to maintain an accurate diary of journeys undertaken to ensure accurate claims.

Employees who use their car for work purposes must ensure their vehicle has:

- Valid insurance
- Valid MOT (if required)
- Valid Tax

Employees are also reminded of their legal responsibility to ensure they hold a current driving license appropriate to the class of vehicle they are driving, and that their vehicle is in a roadworthy condition.

In accordance with procedures for reporting accidents in the workplace, any employees involved in a

road traffic accident whilst driving on Trust business must inform their manager and complete an Accident/Incident/Ill Health Report Form detailing the full events surrounding the accident.

Employees using their vehicle for official business are reminded of the Trust's Mobile Phone Policy, Smoking at Work Policy and the Drugs, Substance, and Alcohol Misuse Policy.

Travel should be by the most cost-effective means, e.g. using a train instead of car if more cost effective. The route taken should also be the most cost-effective, unless there is a good reason for using an alternative, e.g. road traffic diversions. This route need not be the shortest as consideration should also be given to travel time.

When a journey from home to a third location (or vice versa) is appropriate, travel should be undertaken that way, i.e. not via the work base. Normal home to work mileage should be deducted from the total miles claimed.

Except where explicit provision is made to the contrary, employees may be reimbursed only the expenses they necessarily incur in the course of official travelling.

Employees are encouraged to refer to Google Maps route planner functionality to plan journey ensure that the correct number of miles are being claimed.

Mileage Payments

Employees will be paid a single car mileage rate as set out below:

- 45 pence per mile for the first 10,000 miles within a financial year
- 25 pence per mile for any miles over 10,000 miles within a financial year

Where employees use a motorcycle or bicycle for business use the current HMRC rate will apply.

A car sourced through an employer's salary sacrifice lease scheme is classed as a company car for HMRC purposes. Any mileage paid over the HMRC advisory rates for a leased car will be subject to tax and this will also reduce an employee's tax code. HMRC review the advisory fuel rates quarterly.

The Trust is aligned to HMRC's Advisory Fuel Rates which are updated quarterly by HMRC and then automatically by payroll. The rates are dependent on your engine size and fuel type (e.g. Petrol, Diesel, LPG, Electric) with hybrid cars treated as Petrol or Diesel.

The current and historic rates can be found here: [Advisory fuel rates - GOV.UK \(www.gov.uk\)](https://www.gov.uk/advisory-fuel-rates)

Code of Practice for Driving at Work

Driving activities undertaken while at work do not include commuting to and from work (unless the employee is travelling from their home to a location, which is not their usual place of work, or where travelling between home and work base in instances such as a call-out or work outside the contractual week). This also includes the use of motorcycles and bicycles.

Before authorising mileage and expenses, managers should consider whether alternative means of transport/communication would be more appropriate. For example, the use of a train to travel on long journeys would eliminate the hazards associated with driving to the destination.

Employees and managers should be aware of and adhere to the principles of the Health and Safety Executive's Driving at Work document.

Claims for business miles should be made on the Trust's mileage claim form. Miles incurred travelling to and from work are not eligible. Only miles incurred during the course of the day or in excess of an employees normal travel to and from work may be submitted. For advice on what to claim please contact office@tudhoelearningtrust.co.uk or speak to your Head Teacher.

Claim forms are available from your Head Teacher, from www.tudhoelearningtrust.co.uk or by contacting office@tudhoelearningtrust.co.uk. Completed forms must be authorised by your Head Teacher and paid via submission to payroll on the monthly e-timesheet completed by the office managers.

5 | Page

Insurance

Employees who use their vehicles on official Trust or school business are required to maintain suitable insurance cover indemnifying the Trust against all third party claims, including passengers, arising out of the use of the vehicle on Trust business.

Before using a vehicle for work purposes, you must ensure that your vehicle insurance covers you for **business use**.

If you are not appropriately insured to drive your vehicle on Trust business, the Trust will not pay mileage to you and may recover any money that has been paid to you in error.

The Trust's motor insurance policy will only cover the Trust if a third party directs their claim against the Trust because you are not insured. You will not be indemnified under this arrangement for the losses you suffer in such a situation (e.g. damage to your vehicle or personal injury to you) and the insurer may seek to recover any money that they have paid out directly from the employee.

Your insurance company must therefore indemnify the Trust against any third party claim arising from the use of your vehicle for work i.e. if an employee injured someone whilst using their car for business (including any passengers), the injured party could claim against the Trust and therefore your insurance must cover against any such claims.

The Insurance Policy/Certificate must state that the named driver, or spouse (if joint insurance), is insured for business use. If not, a revised copy or a letter of indemnity (**appendix one**) would need to be provided from your insurer.

When an employee wishes to submit details of for a new vehicle or amend Insurance details, this should be provided to your Head Teacher and retained on your personal file held in school.

VAT receipts

Her Majesty's Revenue and Customs (HMRC) has introduced legislation affecting employers who pay mileage allowances to employees for business journeys. Employers, from 1st April 2006, need to have a valid VAT petrol receipt to support payments.

As the Trust is subject to regular VAT inspections, it must be stressed that full compliance is essential as anything short of this may incur financial penalties to the Trust which will, in consequence, impact directly onto school budgets.

It is therefore a requirement for claimants to obtain and retain VAT receipts for all mileage claims which cover the period of the claim.

Essentially, for the Trust to reclaim the VAT, HMRC require a VAT receipt for fuel purchased in advance of or on the date that a journey was undertaken.

Claimants can now attach receipts to expenses claim. These receipts can be scanned and uploaded before being attached to the claim header (e.g. a VAT petrol receipt) or to each line of a claim (e.g. a car parking ticket). **All receipts should now be attached to the claim form.**

Managers should ensure that appropriate receipts have been attached to the claim form before authorisation. If VAT receipts are not provided to evidence a mileage claim, it should only be authorised and therefore paid on the basis that you will be able to provide them if requested to do so by HMRC or Internal Audit.

HMRC accept that in most cases VAT receipts will include fuel for private use and will not match the journeys claimed for. Receipts can cover more than one claim period, particularly where fuel is purchased towards the end of a period, but must pre date the journeys made. In other words, a VAT receipt dated 15th April cannot cover journeys made before that date but could cover journeys made in May, providing it is for sufficient fuel. It would be down to management discretion in authorising/rejecting claims to ensure that appropriate VAT receipts have been attached.

In cases where the VAT receipt covers two or more claims employees should take a photocopy of the receipt attaching the original to the first month summary form and the photocopy to subsequent claim summary forms with reference to the original submission.

Out of county journeys

Car mileage allowances are only intended for reimbursing the cost of journeys within County Durham. When travelling outside of the county boundary, employees are normally expected to travel by public transport (i.e. train or bus).

Sometimes employees making journeys outside this area will choose to travel by car rather than train for reasons of convenience. In these circumstances, employees will normally be reimbursed an amount equivalent to the cheapest standard train ticket, and car mileage allowances will not be paid unless it is cheaper than the cost of travelling by train.

Examples of where travel by car is cheaper than the cost of travelling by train may include:

- The employee carries other Trust employees or clients as passengers and the total cost of travelling by train exceeds the cost of the car mileage allowance that would be claimed by the driver.
- The timing of a meeting, conference, course etc., is such that an overnight stay would be necessary unless the employee travelled by car, and when the cost of an overnight stay is taken into account, the cost of travelling by train exceeds the cost of the car mileage allowance that would be claimed by the driver.

Exceptionally, a manager may authorise a car mileage payment where an employee is prevented from travelling by any other means (due to work commitments or the need to carry work equipment). It is anticipated that such occurrences would be rare.

The **cost of travelling by train** should be calculated as:

- The cost of the cheapest available ticket, plus;
- The cost of overnight allowance(s), if this would be necessary.

These costs should be adjusted if the driver has carried Trust passengers (Trust employees or clients). Normally the adjustment would be to add the total of these costs multiplied by the number of Trust passengers travelling in the car.

In addition a single amount of £10 should be added to allow for taxi fares to and from the station to the destination. This amount is only used for the purpose of calculating the cost of travelling by train.

Where an employee has used their car for a journey outside the county boundary and the total cost of

travelling by train, for them and any Trust passengers, would have been less than the cost of paying a car mileage allowance, they can claim the following:

- If an employee has travelled alone, they can claim the cost of the cheapest available ticket.
- If they carried passengers they can claim the cost of the cheapest available ticket multiplied by the number of Trust employees or clients travelling in the car.

Where a passenger is under 16, the amount paid will be the cost of a ticket for a child.

Passengers cannot claim any travelling expenses, unless they have incurred expenses travelling before or after the car journey.

Excess Travel

A change in office accommodation can impact on employees in different ways and for some it will require them to travel further to work. Where this is the case, the Excess Travel Scheme will help support individuals affected by a change to their travel arrangements from home to work.

Excess travel is payable when an employee has been moved from one workplace to another incurring additional costs arising from the compulsory **permanent** change to their place of work. Employees may claim for any additional travelling incurred in travelling from their home to the new work base, which is in excess of the mileage incurred in travelling from their home to the old work base.

It is possible to claim business mileage and excess travel separately using different expenses claim forms. **Managers should ensure that excess travel and business mileage claims have been recorded appropriately before authorisation.**

All Excess Travel/Disturbance Mileage should be claimed as taxable (by ticking the taxable flag against each appropriate line on the expenses claim form).

Subsistence Guidance

Employees will normally be expected to meet the cost of their meals but they should not be placed at a financial disadvantage because they are about their employer's business when outside the County Durham boundary. They should be fairly compensated for additional expenditure genuinely incurred and that once the entitlement to an allowance has been established, the amount to be paid is that laid down in the national agreement. Entitlement to claim allowances depends upon the following criteria being met:

- Employees will have been prevented from following their normal meal arrangements.
- Employees will have had to incur additional expenditure on the purchase of a meal.

The amount of time spent out of the office affects the meal allowances you can claim. The arrangements for subsistence allowances will be as follows:

Employees with more than one fixed base - there are some employees with a contractual base, who may be temporarily redeployed to a fixed site for a lengthy period. This would then be regarded as their normal base and no subsistence allowance would be payable.

In addition, there are some employees whose duties are permanently split between two establishments. The normal arrangements for these employees encompass both establishments. In these circumstances, subsistence allowances would only be payable where employees have been prevented from having a meal at one of their normal places of work and have incurred additional expenditure.

Mobile or outside employees - there are other groups of employees where the nature of their duties is

such that they are essentially mobile or outside employees and who are not normally able to return to their administrative base at meal times. In these cases, the normal meal arrangements would probably involve eating at any one of a number of establishments.

Subsistence allowances are not payable to these employees except on those occasions when they are forced to depart from their normal arrangements and as a result incur additional expenditure.

Receipts - there is a limit to how much can be paid for each meal, depending on which meals are being claimed. Employees are advised that even if the receipt is enclosed, the total amount payable for any meals taken should not exceed the amount payable as set out in **Appendix 2** (Travelling and Subsistence Allowances) unless approved by their Line Manager as reasonable expenditure incurred.

Employees necessarily incurring additional expense in the course of their work including meals and overnight accommodation will be reimbursed in accordance with the arrangements set out in **Appendix 2**.

The day of arrival and departure are counted as one day. In addition meal allowances could be claimed in these circumstances for the outward and return journeys in accordance with the meals rates and time limits set out in **Appendix 2**.

Assessment of subsidiary records

In accordance with the Trust's financial procedures, Internal Audit has the authority to access all records. It should be noted that individuals may be asked to give Internal Audit access to their mileage, travel and subsistence claim documentation and may also be asked to justify the detail of their claims.

Records of mileage claimed may be required by HMRC to determine whether an individual is liable to tax. The Trust / School retains the travel claims for all employees for the required period of six full years, but individual employees may be asked by the Tax Inspector to provide additional information. Therefore, when subsidiary records are kept by employees these must also be retained for six full years.

Manager Checklist

Managers should not authorise any expense claims until satisfied on all of the following points:

- Has the claimant provided appropriate vehicle insurance documentation which validates the period of any mileage claims?
- Was each journey necessary and sensibly planned?
- Were 'out of county' journeys evaluated against criteria set out in the guidance?
- Was each journey, the timing and the method of travel approved where practicable in advance?
- Was each journey actually carried out in accordance with the prior approval given?
- Is the subsistence rate claimed appropriate in relation to the necessary length of absence?
- Are any incidental and/or out of pocket expenses justified?
- Are the fares, starting and finishing times, and distances accurate?
- Are receipts attached to support instances of actual expenditure?
- If the claim relates to excess travel, is the claimant still eligible to claim?

Travelling and Subsistence Allowances

The following allowances are applicable to employees travelling outside the administrative areas of County Durham and the former administrative areas of Darlington, Tyne and Wear and Cleveland:

- Ordinary rail fare
- Supplemental Allowances:
 - Sleeping berth charges
 - Seat reservations
- Rate of travel by taxi-cab - in cases of urgency or where no public transport is reasonably available - the amount of the actual taxi fare.

All officers will be entitled to standard class fares only. In all cases, entitlement will relate to any available cheap rate or to the ordinary rail fare, whichever is the less.

When travelling outside of the county boundary, employees are normally expected to travel via public transport (.i.e. train or bus).

Where it is considered that an overnight stay is required, then accommodation should be authorised and booked in advance.

Accommodation along with Breakfast and Evening meal, if required, will be booked and paid for in advance. Booking requests should be made as far in advance as possible in order to achieve best prices.

Meal costs remain the responsibility of the employee while at their normal place of work or when working within County Durham. When working outside of the County, "over a meal time" and a meal has not been provided or not available then a claim can be made.

While it is appreciated that most travel is planned and can be organised in advance there may be exceptional circumstances where staff may need to organise themselves. In such circumstances, retrospective claims for travel or accommodation will be paid when submitted on monthly claims and on production of receipts.

The current rates laid out below are used as a guide and are intended to cover the costs of accommodation and associated subsistence during a 24 hour period. However, it is also recognised that on occasion it may not be possible to obtain accommodation and subsistence within these limits and therefore higher amounts can be claimed up to a reasonable amount upon presentation of receipts, with approval from your line manager.

1. Subsistence

The current overnight subsistence rates are:

London	£124.76
Rest of United Kingdom	£109.39
Overseas - reasonable bed and breakfast rates based on a 3 star hotel	

Where there is no overnight stay (or meals have been bought while away for a period of absence in excess of 24 hours). Receipts should be provided to cover any expense claimed within these categories.

<i>Allowance</i>	<i>Minimum Absence</i>	<i>Rate (up to) on production of receipts</i>
Breakfast	2 hours which must be before 11.00 a.m.	£ 6.75
Lunch	2 hours which must include 12.00 noon to 2.00 p.m.	9.27
Tea	3 hours which must include 3.00 p.m. to 6.00 p.m.	3.65
Evening Meal	3 hours which must be after 7.00 p.m.	11.48

Note: Alcoholic drinks or gratuities (tips) will not be reimbursed in any circumstances

2. Period of absence in excess of 24 hours

Allowances determined under 1 above shall be deemed to cover a continuous period of absence of 24 hours. Where the total length of absence exceeds 24 hours or a multiple thereof, additional meals allowances may be claimed in accordance with the meals rates and time limits in 2. Any officer who is engaged continuously in the course of their work outside the areas defined above for more than one week shall be reimbursed in accordance with 1 to 3 above for the first week and 80% of those allowances thereafter.

3. Additional ground rules in respect of 1 to 3:

- (a) Payment of overnight allowances as in 1 is subject to the production of an invoice for accommodation. Only in **exceptional** circumstances should officers organise and claim back for reimbursement the costs of accommodation. This should always be organised by the Travel Team in advance. An overnight allowance **should not** be approved for payment unless an invoice is produced, the claim in such circumstances being limited to meals allowances in accordance with 2 and 3.
- (b) Officers may claim full reimbursement of the reasonable cost (including VAT) of a main meal (breakfast, lunch or dinner) taken on a train subject to a receipt being attached to the claim. An allowance cannot be claimed for the relevant meal and where this occurs in a 24 hour period covered by overnight subsistence, the allowance for the relevant meals as in 2 above shall be deducted from the overnight allowance.
- (c) Where a meal is provided free of charge, the allowance for the meal provided cannot be claimed. Where this occurs in a 24 hour period covered by overnight subsistence, the allowance for the relevant meal as in 2 above shall be deducted from the overnight allowance.

4. *Out of pocket expenses*

Where the fee for a residential course or conference includes accommodation and meals, an out-of-pocket expense allowance can be claimed instead of the above subsistence allowances as follows:

	£ per day
Courses or conferences within the UK	5.00
Courses or conferences overseas	18.00

The day of arrival and departure are counted as one day. In addition meals allowances could be claimed in these circumstances for the outward and return journeys in accordance with the meals rates and time limits in 2.

5. *Travel outside the UK*

Officers may claim for reimbursement of reasonable accommodation and meals costs but only on the basis of receipts and invoices submitted with the claim.

Arrangements in respect of journeys **within** the administrative areas of County Durham and the former administrative areas of Darlington, Tyne and Wear and Cleveland.

In accordance with the intentions of the 1997 Single Status Agreement, where employees necessarily incur additional expense as a consequence of working away from their base, the actual cost of any qualifying meals (or in appropriate circumstances out-of-pocket expenses) will be reimbursed subject to the production of a receipt. The maximum amount to be reimbursed will be in accordance with the relevant allowances in 2 or 5.