



# QUANTOCK

## EDUCATION TRUST

# Travel and Expenses Policy

LINKS: QET Financial Administration and Controls Policy

DATE: 24<sup>th</sup> September 2025

POSTHOLDER RESPONSIBLE: CFO

TRUSTEES COMMITTEE: Finance, Operations and Audit

AUDIENCE: All Trust staff and volunteers

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## Contents

1	INTRODUCTION .....	3
2	PRINCIPLES OF THIS POLICY .....	3
3	AUTHORISATION PROCESS .....	4
4	BUSINESS USE .....	5
4.1	DRIVING FOR WORK ON OFFICIAL BUSINESS .....	5
5	INSURANCE .....	5
6	PUBLIC TRANSPORT .....	5
7	SHARING OF TRANSPORT (PASSENGER ALLOWANCE) .....	5
8	MILEAGE RATES.....	6
8.1	CAR MILEAGE ALLOWANCES.....	6
8.1	MOTORCYCLE MILEAGE RATES.....	7
8.3	BICYCLE MILEAGE RATE .....	7
8.4	TAXIS .....	7
9	HOME TO DUTY MILEAGE.....	8
9.1	CLAIMING MILEAGE FROM HOME .....	8
10	TRAINING EXPENSES .....	8
11	REDEPLOYMENT .....	8
12	MOVING HOUSE .....	9
13	CAR PARKING .....	10
14	SUBSISTENCE ALLOWANCES.....	10
15	OUT OF POCKET EXPENSES .....	11
16	ENTERTAINING .....	12
17	FOREIGN VISITS (THIS COULD INCLUDE SKI TRIPS, CULTURAL TRIPS, RETURN EXCHANGE VISITS) .....	12
18	TELEPHONE CALLS AND IT RELATED EXPENSES.....	12
19	TRAINING COURSES .....	13
20	INTERVIEW EXPENSES .....	13
21	SPECTACLES FOR DISPLAY SCREEN EQUIPMENT USERS.....	13
22	COMPLETION AND SUBMISSION OF TRAVEL CLAIM FORMS .....	14
23	PROFESSIONAL SUBSCRIPTIONS AND MEMBERSHIP OF PROFESSIONAL BODIES .....	14

## **1 Introduction**

- 1.1 This guidance applies to teaching and support staff employed at Quantock Education Trust (QET) schools by Governing Bodies under their delegated powers.
- 1.2 It is recommended that the travel and expenses set out in this guidance are applied to all teaching and support staff employed in QET schools.
- 1.3 This guidance outlines when employees, Members, Trustees and Governors are able to claim various allowances, what they are able to claim, and how they can make a claim. It will also be used by management in making sure that claims are valid.

## **2 Principles of this policy**

- 2.1 To ensure staff are reimbursed on a timely basis for all reasonable expenses incurred wholly, necessarily and exclusively in the course of the Trust's business.
- 2.2 That staff 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.
- 2.3 To ensure staff are aware that only by complying with the Policy can an academy make reimbursements of expenses without deduction of tax.
- 2.4 The Trust recognises 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.
- 2.5 To ensure the Trust complies with its legal and tax obligations.
- 2.6 To ensure staff are aware that public relations and perceptions require the Trust not only has 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 Internal Auditors will be requested to carry out periodic reviews of the application of this Policy.
- 2.7 The Chief Executive Officer (CEO) 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.
- 2.8 The expenses claim procedure ensures that the Trust manages this part of its financial transactions with due diligence. This Policy and procedure are mandatory for all staff.

- 2.9 All staff and volunteers claiming business mileage must have business cover to use their car for work purposes (including travel to training and to other schools within the Trust). Evidence of cover will need to be provided on submission of a travel claim.
- 2.10 They provide guidance to all individuals claiming reimbursement of travel, subsistence or other expenses incurred in connection with Trust business.
- 2.11 The Policy applies to Members, Trustees, Governors, full and part-time members of staff, agency staff working for the Trust, other temporary staff, and volunteers.

### **3 Authorisation Process**

- 3.1 Payments to members of staff for personal expenditure (e.g., mileage, subsistence etc.) must be made using a travel and expenses claim form. 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.
- 3.2 The procedures for reimbursement of expenses incurred by staff while engaged on academy 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.
- 3.3 Original supporting documentation (e.g. receipts, proof of stay, and other supporting information) must be attached to the travel and expenses claim form.
- 3.4 Before any expenses are paid, they will require approval and authorisation. The Headteacher will approve all travel claims relating to academy staff and the CEO will authorise all travel claims relating to central staff, headteachers, Governors and Trust Board members. Claims which are not authorised in compliance with these procedures will not be processed and will be returned unpaid.
- 3.5 Payment will be made via payroll except for some expenses relating to exchange visits, foreign visits, academy journeys undertaken in one day, and governors' expenses. Refer to the appropriate section below for details of how these expenses can be reclaimed.
- 3.6 If a member of staff attempts to submit a false claim this will be treated as a serious offence which may lead to disciplinary action and a referral to the police.

## **4 Business Use**

### **4.1 Driving for work on official business**

- 4.2 Employees/volunteers who drive for work on official business should ensure they are qualified, insured (see 2.9 for business insurance) and fit to drive and that if their vehicle is used for QET business (regardless of ownership) that it conforms to the law, is safe and properly maintained and fit for purpose. They are required to complete the Driver's Risk Assessment (DRA) on an annual basis and pass it to the Headteacher. Trust Central staff should pass the DRA to the HR team.
- 4.3 Members of staff who have to use their own private car on Trust business must seek prior authorisation to do so from their Line Manager.
- 4.4 Relating to central staff, Headteachers and Trust Board members, claims which are not authorised in compliance with these procedures will not be processed and will be returned unpaid.

## **5 Insurance**

- 5.1 Staff are responsible for ensuring they have valid insurance and that their personal car insurance policy includes business use. Staff have a responsibility to include, and maintain, in their insurance guidance, a clause indemnifying the school against all third-party claims (including those concerning passengers) arising out of the use of their vehicle on official business, unless an insurer has given such an undertaking to the school.

## **6 Public Transport**

- 6.1 Public transport should be used where it is advantageous to the school for employees to do so (after taking into account all related expenses including overnight accommodation and the number of working hours spent travelling). Employees should have regard to not only the cost, but also consider the practicalities of the journey, travelling time etc. In respect of rail travel, staff should travel by standard class and purchase the cheapest tickets available. As a general principal 2 single off peak tickets are cheaper than a return.

## **7 Sharing of Transport (Passenger Allowance)**

- 7.1 Where 2 or more teaching or support staff are travelling to the same destination by car, transport must be shared wherever possible. In order to encourage employees to share transport, a

passenger allowance will be payable to the driver of the vehicle. In selecting which vehicle to use, the main consideration should be the least cost to the school.

7.2

Passenger Allowance	
Flat rate per mile	5p per passenger

7.3 The passenger allowance cannot be claimed for transporting children.

## 8 Mileage Rates

### 8.1 Car Mileage Allowances

8.1.1 Staff using their own car on official business will claim expenses in accordance with rates set out in the table below.

QET Mileage allowance which matches HMRC published rates	
First 10,000 miles*	45p
After 10,000 miles	25p
Passenger Allowance  Passenger Allowance (for transporting other employees only, not children)	5p per passenger per mile

*\* Please note rising fuel prices will be kept under review by QET but the rates above are HMRCs permitted maximum amounts without incurring a taxable benefit.*

8.1.2 These same rates apply irrespective of engine capacity of the vehicle being used. The mileage will be calculated proportionately each month.

## 8.2 Motorcycle Mileage Rates

- 8.2.1 Staff may use their motorcycle or moped to undertake their business journeys and claim expenses in accordance with the rates set out in the table below.

Motorcycle Allowance	
Flat rate per mile	24p

## 8.3 Bicycle Mileage Rate

- 8.3.1 Staff are permitted to use a bicycle on official business, where it is reasonable and practical to do so. However, they should always consider whether this is the most effective mode of transport, (including consideration of the anticipated travelling time) and seek agreement from the appropriate authorised officer before making a business trip by bicycle. The bicycle mileage allowance cannot be claimed for bicycles that are being leased as part of the cycle saver scheme.

Bicycle Allowance	
Flat rate per mile	20p

## 8.4 Taxis

- 8.4.1 A taxi journey may also be authorised from work to home if the following 4 conditions are satisfied:
- i) the member of staff is required to work later than usual and until at least 9pm;
  - ii) this occurs irregularly;
  - iii) by the time they finish work public transport has ceased or it would be unreasonable to expect them to use public transport; and
  - iv) the transport is by taxi or similar road transport. The appropriate authorisation should be obtained first.

## 9 Home to Duty Mileage

### 9.1 Claiming Mileage from home

- (a) Where staff work at home for a day without going to the permanent workplace and undertakes a business journey from home to 1 temporary workplace and return home directly from that appointment, they may claim the mileage incurred less the ordinary return commuting mileage
- (b) Where staff work at home for a day without going to the permanent workplace and undertakes a business journey from home to more than 1 appointment and returns home directly from the last appointment of the day, they may claim the mileage incurred less the ordinary return commuting mileage.

Full details of all journeys including the date, reason for the journey, starting point and destination should be entered on the travel and expenses claim form

In special circumstances, the LGC /Headteacher may approve payment to employees for travel from home to work and return outside normal working hours, if they had to return to work in an emergency (whether on standby or not) or at the specific request of the LGC /Headteacher. No payment will be made in respect of travel to work to undertake overtime in the evenings or at weekends, whether planned or ordinary. Any home to duty mileage must be entered in the “taxable mileage” column.

## 10 Training Expenses

Training Expenses Allowance	
*Mileage rate for training per mile is	45p

- 10.1 \* Please note rising fuel prices will be kept under review by QET but the rates above are HMRCs permitted maximum amounts without incurring a taxable benefit

## 11 Redeployment



- 11.1 Where an employee's place of employment is changed by organisational circumstances beyond their control, they will be eligible to be paid for additional travelling costs incurred where the daily journey between their home and their new work base and back is a total of 5 miles more than the daily return journey from home to their old work base and back. This will normally be paid as the second-class rail fare and/ or bus fare or at the protected mileage rate (25.9p per mile) for a maximum period of up to 2 years from the start of the work base change.
- 11.2 For example, at their old place of work the employee undertook a 10-mile journey per day from home to their work base and back. At their new place of work the employee now undertakes a 13-mile return journey per day. Therefore, they would not be eligible to claim the allowance. If, however they were now undertaking an 18-mile return journey, i.e. an additional 8 miles per day, they would be entitled to claim for 3 miles per day (because the first 5 miles are excluded).
- 11.3 If the change in workplace is permanent (the member of staff will not be returning to their previous work base or this is not yet known) then any mileage or other travel expenses payments will be taxable as per HMRC guidance.

## **12 Moving House**

- 12.1 If the employee moves their home nearer to or further from their place of employment, they must inform their manager as this may affect their payments. If they move further away, they will not receive increased payments, as these will continue to be made based on the home to work mileage that applied at the time of the original change of work base.
- 12.2 If the employee moves home closer to the new work base within the 2-year period of travel protection; then the unexpired portion of the 2-year period when additional travelling expenses would have been paid, expressed as a number of weeks, will be converted into a lump sum (subject to tax and National Insurance). This is provided that:
- the daily return journey between old home and the new work base was over 20 miles more than the daily journey between home and the old work base and back;
  - the member of staff moves within a suitable radius of the new place of employment; and
  - the member of staff remains employed by the school for the duration of the protected period when additional travelling expenses would have been paid; and in the event of leaving before the expiry of this period, a reimbursement of the lump sum should be made to the school abated by the number of weeks they have spent at the new place of work. Headteachers will need to inform HR Admin and Payroll if they are aware a member of staff has received a lump sum payment.

## 13 Car Parking

- 13.1 The school will reimburse the cost of car parking charges at a temporary workplace where a member of staff has incurred these expenses in the course of their official duties. The parking tickets should be attached to the back of the paper claim form.
- 13.2 The school will not reimburse in respect of parking and similar fines or commuting expenditure or the cost of parking at the permanent workplace. This includes returning to work part way through the day where the member of staff incurs parking costs that may not have applied if they had not travelled on business.

## 14 Subsistence Allowances

- 14.1 The subsistence rates listed below represent the maximum permissible rates available

<b>Subsistence Allowances when undertaking School Business</b>	<b>£</b>
Bed and breakfast - In and Out County (covers the period from midnight to 9.00am)	£80.00
Breakfast	£7.00
Lunch	£9.00
Dinner	£13.00

- 14.2 In exceptional circumstances, the Headteacher may authorise payment of additional expenses, beyond those outlined in the table above and this should be noted on the claim.
- 14.3 Members of staff should note that items of a personal nature, such as alcoholic drinks, mini-bars, etc. will not be reimbursed by the trust and these should be deducted from any bills submitted for reimbursement.
- 14.4 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.

## **15 Out of pocket expenses**

- 15.1 Employees attending residential training courses where they are away overnight may be entitled to claim an allowance to cover incidental out-of-pocket expenses. The allowance is a maximum of £5.00 per night and is subject to a maximum of £20.46 in any 1 week, (or £22.65 if it is necessary for the employee to be resident at the course on the preceding Sunday evening). The allowance is payable for up to 6 weeks in respect of any 1 course, after which it will be subject to review by the Headteacher.

## **16 Entertaining**

- 16.1 The general principle regarding the reimbursement of entertainment expenditure is that staff members will be reimbursed reasonable entertaining costs for themselves and guests where guests are present for a professional purpose, their presence is considered to be beneficial to the trust and where prior approval from has been granted.
- 16.2 Expenses for entertaining will only be reimbursed for staff who have a valid reason for being present. An appropriate cost for entertaining is considered to be £15 per head for lunch and £25.00 for dinner, to include gratuities. No alcoholic purchase will be reimbursed.
- 16.3 It is stressed that no reimbursement of entertaining expenses will be made unless the above guidelines are followed. In addition, it should be noted that under no circumstances will the trust contribute to the cost of entertaining when only members of staff are involved.
- 16.4 The following information should be included on/with expense claim forms regarding entertaining expenditure:
- names of attendees;
  - the organisation they represent;
  - the purpose of the entertainment (e.g. negotiation of contract);
  - appropriate receipts.

## **17 Foreign visits (this could include ski trips, cultural trips, return exchange visits)**

- 17.1 Whilst abroad a maximum of £10.00 per day per person may be claimed for additional expenses such as coffee, tea etc. Receipts are not required.

## **18 Telephone calls and IT related expenses**

- 18.1 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.
- 18.2 In all cases provision of top-up cards for Pay as you Go services are not permitted because HMRC regulations cannot be met. 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.

- 18.3 The Trust recognises there will be exceptional cases where it is an absolute necessity for staff to work from home, using a dedicated 3G or 4G internet dongle. In these circumstances the Trust will arrange for direct provision of the service, following approval by the CEO/Headteacher.
- 18.4 Trustees and Governors may claim reimbursement for reasonable printing costs incurred in the course of fulfilling their official duties. Claims should be supported by a receipt or other evidence of expenditure, and reimbursement will be limited to the cost of paper, ink/toner, or reasonable external printing charges directly related to Trust business. Where possible, the use of electronic documents is encouraged in order to minimise cost and environmental impact

## **19 Training courses**

- 19.1 The Trust provides training courses to enable employees to improve their effectiveness at work.
- 19.2 All costs and expenses of in-house training courses are borne by the Trust/academy. 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.
- 19.3 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.
- 19.4 Training courses for which the Trust will pay, must be authorised by the appropriate line manager with the agreement of the CEO/Principal, before the training takes place. A request may be refused, but in these cases a reason will be given.

## **20 Interview expenses**

- 20.1 Expenses will be paid to the successful candidate only and will be reimbursed in the first month's salary unless requested otherwise.
- 20.2 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 will also be paid.

## **21 Spectacles for Display Screen Equipment users**

- 21.1 Members of staff required to operate DSE in order to carry out their duties will receive appropriate training to do so.
- 21.2 The Trust will contribute up to £25 for the cost of an eye test. Where the optician recommends an employee be provided with eyesight correction (e.g. glasses) specifically for their work with DSE, the law requires that the school meet reasonable costs.
- 21.3 A reasonable contribution is regarded as up to £40 for single vision lenses and up to £60 for bifocal or varifocal lenses. There is no requirement on the school to contribute where 'normal' glasses, provided for reading, watching TV, or driving, are adequate for DSE use.
- 21.4 Members of staff should refer to the trust DSE Eyewear policy for scheme eligibility and further detail.

## **22 Completion and Submission of Travel Claim Forms**

- 22.1 Claims should be made monthly and receipts **must** be attached.
- 22.2 Staff should read, understand and comply with the declaration they sign on the expenses claim form.
- 22.3 Claims should be submitted to the staff member's Line Manager.
- 22.4 The "particulars of journey" should include the actual start point, all intermediate destinations and the actual end point for each journey.
- 22.5 It is recommended for Inland Revenue (Self-Assessment) purposes that copies of travel claims are kept by the individual concerned and also a diary with the miles and destinations for back-up. These need to be kept for 3 years plus the current year.
- 22.6 A separate claim form must be completed if miles relate to attendance at a training course or redeployment as these may be paid at a different rate.

## **23 Professional subscriptions and membership of professional bodies**

- 23.1 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.

- 23.2 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 Headteacher