



Special Partnership Trust

SUBSISTENCE POLICY

Date Last Reviewed: September 2026

Review Date: September 2027



Special Partnership Trust

Subsistence Policy

This policy sets out the circumstances in which employees may claim reimbursement for reasonable travel, accommodation and subsistence costs incurred wholly, necessarily and exclusively while carrying out authorised Trust business. Claims must support value for money, comply with the Trust's financial procedures and be administered in line with DfE expectations for school expenditure and HMRC rules on travel and subsistence.

Employees who, because of authorised employment duties, are prevented from following their normal meal arrangements or are required to stay away overnight may claim reimbursement of actual expenditure incurred, excluding alcoholic drinks, up to the relevant maximum. Claims must relate to qualifying business travel or duties, must not include ordinary commuting, and must be supported by a valid receipt unless this policy expressly permits reimbursement using HMRC benchmark scale rates.

Overnight accommodation should be booked in advance by the school or Trust at the best available value-for-money rate, taking account of safety, location and the requirements of the authorised duty.

Expenses may be claimed where the employee is engaged on official employment duties at the respective times as specified below:

Breakfast: out before 7.00 am

Lunch: out before 12 noon and back after 2.15 pm

Tea: out after 6.30 pm

Evening Meal: out after 8.30 pm

(Only one tea/evening meal may be claimed)

In exceptional circumstances, and where authorisation is given to an individual employee by their Headteacher or other authorised Trust officer, additional expenditure supported by a receipt may be payable.

Employees on official duty and who are absent overnight may claim an out-of-pocket expense for each night of absence.

Subsistence, mileage and incidental expense rates will be reviewed at least annually and whenever HMRC publishes relevant changes. Any updated rates must be approved by the Trust before they take effect and communicated to employees in advance.

Work at normal place of employment outside normal hours

Provided the prior authorisation of the Line Manager has been obtained the normal subsistence expenses will also apply to employees working at their normal place of employment outside normal hours and who are above the limit for overtime payments.

Expenses incurred for tea, or an evening meal will not be paid in respect of the same evening's work, except on Saturdays and Sundays.

Subsistence expenses

Breakfast (departure before 7.00 am) £7.20 (if not included with your accommodation)

Lunch (departure before 12 noon and return after 2.15 pm) £10.00

Tea (return after 6.30 pm) £5.50

Evening Meal (return after 8.30 pm) £15.00

Overnight Provision (Bed and Breakfast) £93.00 Commercial Accommodation (if not already booked in advance by school (exceptional circumstances))

Out of Pocket Expenses (Per Night) £6.20

In exceptional circumstances, and where authorisation is given to an individual employee by their Headteacher or other authorised Trust officer, additional expenditure supported by a receipt may be payable.

HMRC benchmark meal allowance rates

HMRC benchmark scale rates may be used only where the employee is undertaking qualifying business travel, has incurred the cost of a meal, and the Trust holds sufficient evidence of the journey, duration and business purpose. Payments above HMRC benchmark scale rates, unless covered by a tailored agreement or supported as actual allowable expenditure, may give rise to tax and National Insurance reporting obligations.

Travel lasting 5 hours or more: £5

Travel lasting 10 hours or more: £10

Travel lasting 15 hours or more and ongoing after 8.00 pm: £25

Benchmark scale rate payments must be limited to the applicable HMRC meal rates for the qualifying journey and must not be treated as a general 24-hour food allowance.

Travel Allowances

Claims must be submitted using the approved expenses process within one month of the expense being incurred wherever possible. Claims must include the business purpose, date, location, journey details where relevant, approval evidence and supporting receipts unless a benchmark scale rate is permitted. False, duplicate or unsupported claims may be refused and may be treated as a disciplinary matter.

Travelling expenses incurred by employees in the performance of authorised duties must exclude ordinary commuting between home and the employee's normal place of work. Where a business journey starts or ends at home, only the additional mileage above the normal home-to-academy journey may be claimed.

The mileage rates will apply where personal cars are used for authorised business purposes, irrespective of engine size, provided the employee holds a valid driving licence, the vehicle is roadworthy, and the employee has appropriate business-use insurance.

Travelling expenses necessarily incurred by employees in the performance of their official duties will only be reimbursed after authorisation by their manager.

Mileage (or expenses) incurred by out-of-county applicants when attending an interview for a role at SLT level will be payable at the rates specified below. This would need to be approved by the Trust in advance.

When undertaking Trust business, you are required to adhere to traffic regulations. Any parking penalties or other liabilities that arise from the way the vehicle is used, particularly breaches of the Road Traffic Act, the Traffic Management Act and Motor Vehicles (Construction and Use) Regulations are your responsibility and must not be claimed as an expense to be reimbursed. This includes excess charges incurred (e.g., compound charges) by not buying such items as congestion charge tickets, car parking tickets, etc.

Employees will use the most economic form of travel in terms of cost and time, considering the different modes of travel, traffic, and fares available.

Mileage rates

Car (Petrol/Diesel/Electric): 55p per mile for the first 10,000 business miles in the tax year and 25p per mile thereafter, effective from 6 April 2026, subject to any future HMRC approved mileage allowance payment rates adopted by the Trust.

Motorcycles: 24p per mile

Bicycle: 20p per mile

The Finance Team will review mileage, subsistence and incidental expense rates at least annually and whenever HMRC publishes relevant changes. Any changes adopted by the Trust will be communicated to employees before they take effect.

