



Travel, Hospitality and Expenses Policy

Reviewed: 16/09/2025

The following sets out the policy for all travel and subsistence claims which will include staff, trustees, and officers. HMRC has released new guidelines on staff expenses and details of this are listed [here](#).

Principles

It is Union Policy for public transport to be used wherever this is a viable mode of transportation. Taxis which typically are more expensive than public transport should only be used when public transport is no longer in operation. Any other uses of taxis should be approved by the Chief Executive, in advance.

All expense claims should be submitted as soon as possible, together with supporting receipts and the appropriate authorisation to your Line Manager, who will arrange for payment.

It is the policy of the Union, that all employees and officers are reimbursed the actual cost of expenses incurred wholly, exclusively, and necessarily in the performance of the duties of their employment. Members of the Trustee Board will receive reimbursement of reasonable expenses to attend meetings.

You can claim travel expenses which you necessarily have to undertake in the course of your employment. Many meetings are best done face to face but, please consider opportunities for meetings to take place by conference call or internet facilities to save time and to reduce the impact on the environment.

You cannot claim travel which is 'ordinary commuting', travel between home and base office. The exception to this will be for anti-social hours where public transport is unavailable which should be agreed in advance with the Chief Executive.

Any business travel, i.e., travelling to and from clients or suppliers etc., car parking, cost of temporary accommodation, vehicle hire charges and any necessary meals can fall under the business expenses exemption the employer can reimburse the costs incurred without any deductions for tax or NIC.

Any deviation from said policy, without sufficient and satisfactory explanation, will result in the claim being revised accordingly. Where the expenses claim is materially incorrect or lacks sufficient authorisation, it will be rejected. LTSU reserves the right to refuse to pay an expense claim where the expenditure is unreasonable, disproportionate, or unnecessary.

If an expense claim or benefit is in respect of any item not included in this guidance, or a person has a query relating to the payment of expenses under this policy, the matter must be referred in the first instance to their line manager.

Where possible, travel, accommodation, meals, and other costs will be paid directly by Leeds Trinity Students' Union by getting the supplier to send an invoice to us rather than members of staff having to pay and then claim the money back.

LTSU should not be seen by funders and others to be unduly lavish in the way it uses its resources and this policy reflects this. We should also aim to minimise the impact of our activities on the environment, and this is reflected in the section on travel expenses. Please note under no circumstances unless explicitly agreed by the Chief Executive **and** President should domestic air travel be used for business purposes.

The expenses policy is one that aims to ensure that you are not liable for tax or National Insurance under HM Revenue and Customs rules governing expenses. This policy aims to provide general guidance that covers most situations. It does not deal with every potential situation that might arise and is not intended to be excessively prescriptive. If in doubt, consult your line manager, or the Chief Executive.

Process

To claim expenses incurred on Union business, you should reclaim them using the PO form, including all details of the expense which must be authorised by your line manager. If the line manager is absent for more than two working days, then the Chief Executive will authorise appropriate expense claims. You must attach receipts for the items you are claiming for.

This claim will then be processed for payment and please make any claims at least monthly. Any expenses submitted which were incurred longer than 2 months from the claim date will only be processed in exceptional circumstances as agreed by the Chief Executive. We aim to reimburse expenses within one week of the claim forms being submitted.

Definition of Types of Expenditure

As part of LTSU's plan to encourage behaviours to minimise environmental impact use of public transport is encouraged.

Where the cost of a journey is approximately the same by car or public transport the benefits of being able to work whilst travelling by public transport and the environmental impact should be taken into account, together with the time impact. Consequently, in many such circumstances, the journey should not be undertaken by car.

NO employee whatever their position within the organisation may authorise their own expenses/ travel expenditure.

a. Business Mileage

The employee must have approval from their Line Manager prior to making journeys by private car on LTSU business. The Line Manager and Employee will determine whether public transport is a reasonable and feasible alternative to the use of a private motor vehicle.

All private vehicles used on Union business are NOT insured as company vehicles and must therefore be insured for use for 'business purposes' by the individual. The mileage rate reflects the additional cost of this insurance.

All journeys in excess of 120 miles round trip must be authorised by the line manager in advance, but can be referred to the Chief Executive for a decision.

Reasonable parking fees can be claimed but you cannot claim for reimbursement of parking or other motoring fines or wheel-clamping or similar charges.

All drivers on LTSU business are strictly prohibited from using a hand-held mobile phone whilst driving a vehicle.

All employees must keep detailed records of mileage to support an expense claim and any Inland Revenue queries.

The mileage rates payable by the SU to employees are as follows:

Cars	45p
Motorcycles	20p
Bicycles	20p

(Passengers additional 5p per mile).

Taxis

Taxis should only be used when:

- other forms of public transport are not readily available at the time you need to travel
- if you are taking materials to an event which are sufficiently bulky for other forms of public transport not to be practical
- going to a meeting where the journey to the venue from the station is not easily walkable, or the public transport options are not known or would take an unreasonably long time

b. Rail travel

Expenses incurred by taking public transport can be claimed back for all journeys other than the usual commute to the Union, on production of satisfactory receipts.

Where staff have travel cards that will cover part or all of their journeys to locations other than the Union, only any additional expense can be claimed back. Rail fares between home and the venue will be provided, ensure you find the cheapest fare possible. Employees should make use of advance fare options and any available discounts in order to secure the best possible fare.

c. Hotels

Selected hotels should represent the best combination of economy and convenience, e.g. the hotel should be of the Premier Inn standard. Where a hotel will cost more than £90 per night outside London or £120 in London authorisation should be sought prior to purchase from the Chief Executive.

d. Meals

- a. Breakfast allowance, maximum of £6. This cannot be claimed if overnight provision has been made including breakfast (including any conferences or events which provide breakfast). In the instance of a non-residential event, breakfast can only be claimed if your journey commences prior to 7:30am.
- b. Lunch allowance, maximum of £10. This can only be claimed if the event is longer than 4 hours and covers the lunchtime period (12-2:30pm). Lunch allowance cannot be claimed if the meeting or event makes provision of lunch.
- c. Dinner allowance, maximum of £18 outside London, £24 within London. Dinner allowance may only be claimed if your journey results in you returning home or to the office after 8pm.

- d. Special Overnight Allowance, maximum £25. This can only be claimed where you chose to stay with colleagues, friends or relatives **instead of** a hotel. This allowance is inclusive of refreshments and can only be claimed with prior authority from your Line Manager.

e. Other campuses

Please note that travel to the City Centre site at Trevelyan Square- when allocated to do so as part of your daily work does not constitute a substantial change to an employee's journey and hence travel expenses are not payable. The exceptions to this is as follows'

- i. **Travel between campuses within a day.** Should you be required to move between campuses within a working day for a specific event or activity, mileage, bus fair or train fair (as applicable) may be paid- provided this journey is approved in advance.
- ii. **Parking.** Where a staff member has paid for parking at Horsforth Campus, and is required to attend an event or activity at City Campus, parking will be claimable.

f. Hospitality

Any entertaining costs reimbursed where clients are present is exempt from tax and NIC. Costs will be reimbursed on production of receipts with prior authorisation from the Chief Executive. For this purpose, 'business contacts' do not include other employees of the SU. The following information should be noted on the receipt.

- The name of the attendees.
- The organisation which they represent.
- The purpose of the entertainment.

g. Invalid expenses

The following expenses will not normally be reimbursed, it is expected that authorising budget holders are vigilant to this prior to their escalation to the Chief Executive for final approval.

- a. Tips, gratuities etc.
- b. Employees entertainment and hospitality. This includes costs of meals, parties, presents etc for members of employees. Where there is any doubt, clearance should be obtained beforehand.
- c. Expenses relating to spouses, partners or children accompanying a member of employees or trustee.
- d. Extension of absence abroad for personal reasons.

All claims must be supported by a receipt in order for expense payments to be made. Non-attachment of a receipt means that the item(s) may be disallowed from the claim.