**HR Procedure - Travel and Subsistence Scheme and Rates**

|  |  |  |
| --- | --- | --- |
| Version Control | Changes Made | Author |
| Version 1 – April 2023 |  | HR/OD |

[Introduction](http://www.intouch.ccc/elibrary/Content/Intranet/536/671/5053/6001/41410105256.doc)

This procedure and related guidance explains what business related expenses may be incurred and how to claim reimbursement. The aim is to ensure that employees are reimbursed correctly for any valid expenses incurred whilst carrying out their duties. Any expenses claimed should be in compliance with the procedure and current legislation relating to employee expenses as set out by HMRC.

[Scope](http://www.intouch.ccc/elibrary/Content/Intranet/536/671/5053/6001/41410105256.doc)

This scheme applies to all Council employees delivering services on behalf of the Council.

It does not apply to employees who are moving, or have moved home, and are claiming travel and subsistence in accordance with the Relocation Policy.

Principles

Expenses are genuine business related costs, which allow our employees to carry out their duties effectively. They are reimbursed at the agreed value and are not a benefit. All items claimed must be covered by the procedure and all expenses should be kept to a minimum. In order to protect the public purse the Council must maximise VAT recovery, all claims should have a valid VAT receipt. Where VAT is not to be recovered, claims should still be supported by a receipt where possible to ensure compliance.

[Responsibilities](http://www.intouch.ccc/elibrary/Content/Intranet/536/671/5053/6001/41410105256.doc)

Employees

Employees should always:

* Consider if travel is essential, or if there is an alternative option
* Select the cheapest option available to meet their requirements
* Keep costs to a minimum
* Supply receipts in order to validate claims
* Only claim for items that are allowed under the procedure

Line Managers

Managers must

* Ensure that they understand the procedure and that all claims are valid. All claims should comply with the procedure and be accompanied by relevant receipts (see [Receipts](#_Receipts) section). Claims should be carefully checked before authorising, taking the following into consideration:
  + Employees have chosen the most cost effective transport option, including use of hire/pool cars. It may be necessary to familiarise your employees with the procedure and how to access pool/hire cars.
  + Employees have not made duplicate claims via eProcurement, iTrent and purchase cards
  + Employees may have made incorrect expense claims, resulting in overpayment
  + Check that claims are at the correct rate, as employees may have multiple positions and therefore be able to claim at different rates (casual/local car user).
  + Employees may have made multiple journeys within one day, it is important to remember that after 100 miles in a day, the rate would drop to the lower rate, even if it is spread over multiple journeys.
  + Normal home to work mileage, where appropriate this should be deducted from mileage claims.
* Ensure that mileage is kept to a minimum, supporting employees to use the most cost effective method of travel and avoiding unnecessary travel.

Human Resources

Human Resources responsibilities are to

* Contribute to the risk register, identifying and reviewing risks as appropriate.
* Monitor and support line management in the investigation of any known issues raised by the HR Admin, Recruitment and Payroll team or other employees in line with the defined process and implement performance management action where appropriate.
* Provide advice to line managers / employees and the HR Admin, Recruitment and Payroll team, ensuring consistency of approach and response.
* Ensure that the scheme is reviewed jointly with relevant services on a 3 yearly cycle, or earlier if a significant change occurs.

HR Admin, Recruitment and Payroll team

The HR Admin, Recruitment and Payroll teamresponsibilities are

* Administering paper mileage claims via iTrent following the HR Admin, Recruitment and Payroll teamprocess
* Collating incoming receipts from employees
* To identify any obvious anomalies/inconsistencies via iTrent and eProcurement, investigating when required and taking the appropriate action.

The Systems Teams responsibilities are

* Scheduling and evaluating reports, to identify anomalies/trends/bad practice and identifying where action is required.
* To highlight issues to HR and the respective line management, in line with formal process for line management to own and act upon.
* To provide reports to DMT
* To contribute to the risk register, identifying and reviewing risks as appropriate.
* Provide guidance to employees and line managers on the administration process to claim expenses.

Budget Managers

Budget Manager’s responsibilities are to

* Undertake a regular review of budget and expenditure associated with expenses within their respective service area.
* Ensure that any expenditure which is coded to their budget is appropriate and necessary in accordance with the Council’s Travel and Subsistence scheme.
* Challenging line management and employees to use the best methods of travel.
* Be aware that employees may build up their claims and submit them altogether, rather than submitting them on a monthly basis. It should be noted that any claims made which date back more than 3 months, additional approval is required.

Finance

Finance’s responsibilities are to

* Support Budget Managers to monitor and manage their budget and expenditure
* Challenge Budget Managers where overall travel and subsistence expenditure is materially over or underspending

[Monitoring](http://www.intouch.ccc/elibrary/Content/Intranet/536/671/5053/6001/41410105256.doc)

The travel & subsistence scheme and system for reimbursements are subject to regular reviews and exceptions reporting. This includes the review of employee’s compliance with the scheme and associated procedure.

i-expenses

Full guidance for i-expenses users (employees and managers) is provided separately and can be found on the [‘iTrent’ intranet pages](http://www.intouch.ccc/servicecentre/hr/itrent_myhr/default.asp).

All references to **claim form** in the scheme are considered to refer to the electronic claim form for those in scope of i-expenses.

**Contents**

[**Employees** 2](#_Toc9328213)

[Mileage 6](#_Toc9328214)

[A Summary of Considerations for Travelling 6](#_Toc9328215)

[Think before you travel 7](#_Toc9328216)

[Walking and Bicycles 7](#_Toc9328217)

[Public Transport including bus and tube fares 7](#_Toc9328218)

[Rail Fares 7](#_Toc9328219)

[Lift Share 7](#_Toc9328220)

[Pool Cars 7](#_Toc9328221)

[Hire Cars 8](#_Toc9328222)

[Hire Car Equivalent 8](#_Toc9328223)

[Private Vehicles (Local and Casual Car Users) 8](#_Toc9328224)

[Travelling from Home (Notional Home-to-Work Deduction) 8](#_Toc9328225)

[Home-to-Work Mileage 9](#_Toc9328226)

[Taxis 9](#_Toc9328227)

[Mileage Incurred for Training 9](#_Toc9328228)

[Subsistence 9](#_Toc9328229)

[General 9](#_Toc9328230)

[Accommodation 10](#_Toc9328231)

[Meals, Refreshments and Telephone 10](#_Toc9328232)

[Receipts 10](#_Toc9328233)

[Claims and Payments 11](#_Toc9328234)

[Reimbursement of Claims 11](#_Toc9328235)

[Review of Criteria and Payments 11](#_Toc9328236)

[Assistance with Motor Vehicle Purchase 11](#_Toc9328237)

[Car Loan Scheme 11](#_Toc9328238)

[Appendix 1: Local Car User Scheme Allowances 12](#_Toc9328239)

[Appendix 2: Non- Local Car User Scheme Mileage and Passenger Allowances 13](#_Toc9328240)

[Appendix 3: Reimbursement for Subsistence 15](#_Toc9328241)

[Appendix 4: Cumberland Council – Mileage Guidance Chart 16](#_Toc9328242)

# [**Mileage**](http://www.intouch.ccc/elibrary/Content/Intranet/536/671/5053/6001/41410105256.doc)

## A Summary of Considerations for Travelling

In order to assist employees in undertaking the most appropriate method of travel (if required at all), the following flow chart has been prepared:



## Think before you travel

All employees have the responsibility to ensure that the Council reduces its carbon emissions and the costs related to travel. Before undertaking any journey, all employees should consider if there are alternative means (such as: video conferencing, email, telecommunications, e-learning etc.) rather than a face-to-face meeting which could be utilised. Further information on travel on council business can be found at council internet pages and where travel is essential the following guidance applies:

## Walking and Bicycles

Where practical to do so, employees should walk rather than use any other means of travelling.

Where practical and cost effective, employees may undertake journeys using a bicycle providing that:

* The bicycle is fit for purpose (road worthy),
* The employee has appropriate safety wear (such as high visibility clothing, helmet, etc.)
* The bicycle is appropriately insured.

To protect the interests of the employee, the Council recommends that the employee has cycle insurance which provides third-party liability cover with an indemnity limit of no less than £5 million.

For journeys likely to take over an hour, it is unlikely that this would be the best use of the Council’s time.

Mileage undertaken by bicycle is reimbursed at the current bicycle rate. No reimbursement can be made for journeys undertaken using a bicycle that is still being hired under the Cycle to Work Scheme.

## Public Transport including bus and tube fares

Where practical and economically viable for the Council, employees should make journeys using public transport.

Tickets should be obtained via the Council’s e-Procurement system in advance of the journey date. Fares relating to public transport, purchased outside of the e-procurement system, must be recorded on a Time and Expenses claim in MyHR and supported by a receipt / fare ticket showing the cost of the fare paid.

## [Rail](http://www.intouch.ccc/elibrary/Content/Intranet/536/671/5053/6001/41410105256.doc) Fares

Rail travel should be purchased in advance using the e-procurement system. All rail journeys must be undertaken in Standard Class.

## Lift Share

Where practical, employees travelling to the same destination (e.g. attending a meeting, training, etc.) should lift share.

Passenger allowances are reimbursed to the driver of the private car, at the current rate.

## Pool Cars

Pool cars are preferred for journeys on Council business rather than either private mileage or [hire car](http://www.intouch.ccc/counciltravel/hirecars.asp), and are not at present intended to be taken out of County. These Pool Cars are not intended to replace vehicles used for operational activities. Electric pool cars are available for shorter journeys such as Carlisle to Penrith.

## Hire Cars

Hire cars may be used for return journeys totalling over 100 miles in one day. Managers should ensure that the hire option has been considered before authorising any long journeys in private vehicles. Hire cars can be ordered via e-procurement. Car hire is restricted to class B, however, other classes of car hire are available where there is an identified health and safety, licence or equality need.

Hire cars may be used for journeys of less than 100 miles if there is an operational reason to do so.

Hire cars can only be used for business purposes.

## Hire Car Equivalent

For journeys undertaken that would be economically viable using a hire car but where the individual has opted to use a private vehicle, the individual will be reimbursed for any excess mileage over 100 miles in one day at the current hire car equivalent rate, less the notional home to work mileage.

**Exceptions**

The Council recognise that there are some specific circumstances when employees are unable to access a hire or pool car for a specific journey. These exceptions are listed below and it is the responsibility of the authorising manager to ensure that the journey falls within these exceptions.

* Emergency travel out of normal office hours to carry out a statutory duty
* Emergency travel out of normal office hours at a time of crisis
* Sensitive travel where it is not advisable to use a branded car

Any exemption would apply to the individual journey and not to all journeys that the employee or team makes.

## Private Vehicles (Local and Casual Car Users)

For journeys undertaken on behalf of the Council in a private vehicle, the individual must ensure that:

* They are legally entitled to drive the vehicle;
* They have appropriate insurance that includes business use on behalf of Council;
* The vehicle is road worthy.

## Travelling from Home (Notional Home-to-Work Deduction)

If it is practical to do so (such as at the beginning of the working day), employees should begin journeys from their home rather than their base. This would only be possible if the journey length is shorter by setting off from the individual’s home rather than their base.

Employees should deduct the notional home-to-base miles that would have been incurred, had the individual travelled to their base, from the mileage being claimed for the journey.

Wherever possible, the car’s milometer readings should be used to determine actual mileage, rather than estimated calculations.

*Example: Return home to base mileage is 50 miles. Business mileage travelled is 80 miles. The travel claim is for the net difference of 30 miles.*

## Home-to-Work Mileage

Employees are responsible for travelling to and from their base. Home-to-base miles can be claimed in exceptional circumstances, only where a journey is in addition to normal home to work travel, e.g. return to work outside of normal hours for emergency call out duties. All payments for such journeys are taxable at source.

**Exemptions**

Where there is a significant distance between an employee’s home and their work base, the Council will consider allowing employees to claim mileage from their home to work base in specific circumstances/where certain criteria are met.

Any exemptions must be approved in writing by both the Assistant Director for the service area and the Senior Manager – HR/OD to ensure that such exemptions are reasonable and consistent across the Council. The employee’s line manager should also be advised of the exemption in order that travel claims are approved appropriately.

All payments for journeys from home to work base are taxable at source and VAT may not be reclaimed on these as the mileage is not for business purposes.”

## 

## Taxis

Taxis should only be used where there is a legitimate reason for doing so. Employees should first seek to use public transport. Receipts must accompany the Time and Expenses claim.

## Mileage Incurred for Training

Employees may claim the mileage incurred, minus notional home-to- base mileage, when attending training events. The mileage rate is the same as for business travel. The Time and Expenses claim should be used for any travel related to training.

# **Subsistence**

## General

The Council will reimburse employees for additional expenditure incurred while undertaking business journeys on behalf of the Council.

Subsistence claims relating to business travel (car parking, bus fare, meals etc.) should be claimed via the Time and Expenses claim in MyHR.

Employees cannot claim reimbursement for parking at their normal office base. When travelling to another location, parking charges will be reimbursed, against receipts.

Employees are expected to drive and park responsibly. They must adhere to the Highway Code, observe speed limits, park vehicles appropriately and observe Health and Safety Guidelines on the use of mobile phones.

Fixed penalty notices, motoring and parking fines are the responsibility of the individual.

## Accommodation

Where employees are required to visit sites, in Cumbria, away from their base they would normally return home before the end of the working day. The flexitime span time extends to 22.00. If employees can get home by this time, reimbursement for overnight accommodation is not normally made, unless agreed in advance by their manager.

However, on occasion an individual might be required to stay at a location overnight e.g. residential training courses.

Where overnight accommodation is offered as part of the event (residential costs) and is arranged by the organiser, employees should ensure that this is the most economical option compared to a combination of non-residential event costs and accommodation booked at another hotel via the e-Procurement system.

All accommodation should be booked via the e-Procurement system well in advance of being required. The cost will be met by the Council, and subject to the thresholds set for subsistence.

The Council will not incur accommodation costs for employees who are not carrying out business on behalf of the Council (such as spouses, partners, family, friends, etc.).

The Council will not reimburse employees for accommodation related expenses such as newspapers, telephone calls; pay to watch TV and mini-bar charges.

## Meals, Refreshments and Telephone

Employees are expected, in normal circumstances, to provide and pay for their own meals and refreshments. Reimbursement will only be made in exceptional circumstances e.g. if an individual is unexpectedly delayed, and receipts must be provided.

Normal procurement procedures should be followed for group working lunches or meals. Reimbursement cannot be claimed via a Time and Expenses claim.

**Gratuity Payments (Tips)**

An individual wishing to make a gratuity payment (tip) as part of a meal or accommodation payment must ensure that this is not charged to the Council.

**Alcohol**

Consumption of alcohol in the workplace is strictly prohibited. Reimbursement will not be made for the purchases of alcoholic beverages.

**Telephone Rental and Calls**

Reimbursement cannot be claimed for telephone line rental or telephone calls.

## Receipts

Receipts should be attached to support claims for reimbursement of all travel and subsistence. This includes receipts for accommodation, food, public transport, taxis etc.

VAT receipts for fuel purchased by the individual must be attached to each claim to comply with HMRC regulations.

When submitting your claim form electronically any related receipts should be scanned and attached to your Time & Expenses claim in MyHR (guidance can be found at[MyHR Attaching receipts to my claims](http://www.intouch.ccc/eLibrary/Content/Intranet/536/671/5053/6002/42032172651.docx). If you don’t have ICT access then your receipts must be attached to your paper claim and sent to HR Admin, Recruitment and Payroll team, Parkhouse Building, Kingstown, Carlisle CA6 4SJ. This is a legal requirement from HRMC that the council must meet.

There is **NO** requirement to print a copy of the electronic claim form to send with receipts.

# Claims and Payments

## Reimbursement of Claims

Claims are reimbursed one month in arrears. Employees have a responsibility for ensuring that claims are submitted promptly for reimbursement.

Claims must be submitted for each calendar month and forwarded to reach the HR Admin, Recruitment and Payroll team by the 5th day of the subsequent month.

When submitting your claim form electronically the date for submission following manager approval & authorisation, is extended from the 5th of the month to the 15th.

Claims that include items older than 90 days will be referred to the relevant Assistant Director and may be rejected if the delay is considered unreasonable.

Claims that relate to a previous financial year, following the closure of that year’s financial accounts, cannot be paid as this affects taxable returns and budget projections.

## Review of Criteria and Payments

Payments, and the criteria applied to them, will be reviewed on an annual basis. Subsistence rates will be reviewed and mileage rates will be reviewed in line with HMRC rates. Payments for mileage and subsistence will be at the rate that relates to the period of the claim.

# Assistance with Motor Vehicle Purchase

## Car Loan Scheme

The Council operates a Car Loan Scheme to assist employees with the purchase of a vehicle. To be considered for a Car Loan an employee should be within a post which meets the requirements of the Local Car User Scheme and the employee should also be permanent.

# Appendix 1: Local Car User Scheme Allowances

Where a post attracts Local Car User status, the post holder will receive a lump sum allowance per annum, payable in 12 equal monthly instalments and will be paid mileage rates as shown below.

|  |  |  |
| --- | --- | --- |
| **Car Band** | **CO2 Emissions** | **Annual Rate £** |
| Band A-C | Less than 120g/km CO2 | £866.70 |
| Band D-F | 121-150g/km CO2 | £840.38 |
| Band G-I | 151-185g/km CO2 | £814.05 |
| Band J-L | 186-225g/km CO2 | £787.73 |
| Band M | Over 225g/km CO2 | £761.40 |

The allowances are based on CO2 emissions, providing the highest allowance for the vehicles with the lowest emissions.

Pre 2001 vehicles will based on either emissions data obtained at time of MOT or based on the nearest post 2001 vehicle.

The allowance is paid on a pro-rata basis to part-time employees.

Eligibility for the Local Car User Scheme is reviewed on an annual basis.

**Local Car User Scheme Mileage and Passenger Allowances (effective 01 October 2011)**

***Local Car Users***

|  |  |
| --- | --- |
| **Journey Description** | **Threshold and Rate** |
| Business mileage, less notional home to base mileage | First 10,000 miles - 30 pence per mile  Over 10,000 miles - 25 pence per mile |
| Passenger allowance | 5 pence, per passenger, per mile (includes Council employees and clients) |

You must only claim the above rate for the first 100 miles driven in one day. Any additional mileage must be claimed using the hire car equivalent scheme rate.

Most journeys undertaken must be recorded on the Travel and Subsistence Claim Form to enable reimbursement.

All mileage claims must be accompanied by VAT receipts. Reimbursement will not be made if receipts are not provided.

# Appendix 2: Non- Local Car User Scheme Mileage and Passenger Allowances

***Casual Car Users***

|  |  |  |
| --- | --- | --- |
| **Journey Description** | **Threshold and Rate** | **Restrictions** |
| Business mileage, less notional home to base mileage | First 10,000 miles - 45 pence per mile  Over 10,000 miles - 25 pence per mile | The daily rate is capped at 100 miles; thereafter the car hire equivalent rate will apply. |
| Passenger allowance | 5 pence, per passenger, per mile (includes Council employees and clients) | None |

***Essential Car Users (limited to service specific terms and conditions)***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Journey Description** | **Threshold and Rate** | | |  | **Restrictions** |
| Business mileage, less notional home to base mileage |  | Below 1000cc | 1000 to 1199cc | 1200cc and over |  |
| Lump sum per month | £70.50 | £80.25 |  | None |
| First 8,500 miles | 36.9p | 40.9p |  | None |
| Over 8,500 miles | 13.7p | 14.4p |  | None |
| Passenger allowance | None | | | | None |

***Lease Car Users (limited to service specific terms and conditions)***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Journey Description** | **Threshold and Rate** | | | | **Restrictions** |
| Business mileage, less notional home to base mileage |  | Below 1000cc | 1000 to 1199cc | 1200cc and over |  |
| All miles |  | 9.406p | 15p | None |
| Passenger allowance | None | | | | None |

***Members***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Journey Description** | **Threshold and Rate** | | | **Restrictions** |
| Approved duties |  | First 10,000 miles | Above 10,000 miles |  |
| Cars and vans | 45p per mile | 25p per mile | None |
|  | Motorcycles | 24p per mile | 24p per mile | None |
|  | Cycles | 20p per mile | 20p per mile | None |
| Passenger allowance | 5 pence, per passenger, per mile (includes Council employees and clients) | | | Maximum of 4 passengers |

***Motor Cycle Users***

|  |  |  |
| --- | --- | --- |
| **Journey Description** | **Threshold and Rate** | **Restrictions** |
| Business mileage, less notional home to base mileage | Rate is 24 pence per mile | None |
| Passenger allowance | None | None |

***Hire Car Users***

|  |  |  |
| --- | --- | --- |
| **Journey Description** | **Threshold and Rate** | **Restrictions** |
| Business mileage only | Hire cars can be ordered for journeys in excess of 100 miles including return journey. | Employees will be required to return the car with the same level of fuel and will be reimbursed for this cost, against receipts. |
| Passenger allowance | None | None |

***Hire Car Equivalent Rate***

|  |  |  |
| --- | --- | --- |
| **Journey Description** | **Threshold and Rate** | **Restrictions** |
| Business mileage, less notional home to base mileage | First 100 miles – at Casual Car Rate  Miles over 100 – capped at 15 pence per mile  Employees must deduct their notional home to base mileage from the claim. | Casual Car Users can choose to use their own vehicle but their claims are capped. |
| Passenger allowance | 5 pence, per passenger, per mile (includes Council employees and clients) | None |

***Pedal Cycle Users***

|  |  |  |
| --- | --- | --- |
| **Journey Description** | **Threshold and Rate** | **Restrictions** |
| Business mileage, less notional home to base mileage | Rate is 20 pence per mile  Return journey time to be limited to one hour. Journeys in excess of this within the working day are not considered to be a good use of officer time. | No reimbursement can be made for journeys undertaken using a bicycle that is still being hired under the Cycle to Work Scheme. |

Most journeys undertaken using a motor vehicle or bicycle must be recorded on theTravel and Subsistence Claim Form to enable reimbursement.

All mileage claims must be accompanied by VAT receipts, with the exception of pedal cycle travel. Reimbursement will not be made if receipts are not provided.

# Appendix 3: Reimbursement for Subsistence

The value of reimbursement for accommodation and meals is set out below:

|  |  |  |
| --- | --- | --- |
| **Meal** | **Condition** | **Maximum Value Payable** |
| Breakfast | Payable where the officer is required to leave home / base before 7.00am. This does not include when an officer sets off before 7:00 in order to enable breakfast allowance to be obtained, extending the journey time required. | £6.50 |
| Lunch | Employees would normally be required to take a packed lunch or purchase a lunch commensurate with what they would normally eat at lunchtime. This allowance is only payable in exceptional circumstances e.g. If the individual is unexpectedly delayed and/or needs to purchase food at a higher cost than that normally incurred. | £8.80 |
| Tea | Where an unusual absence (not part of normal working conditions / work patterns) from home and base continues beyond 18:30. | £3.45 |
| Dinner | In exceptional circumstances, where an unplanned absence (not part of normal working conditions / work patterns) from home and base continues, beyond 20:30. | £10.90 |
| Bed and breakfast | Maximum, subject to prior approval from authorising officer. | £66.85 |
| Bed, breakfast and evening meal | Maximum, subject to prior approval from authorising officer. | £77.75 |

Subsistence claims must be accompanied by receipts and recorded on the Travel and Subsistence Claim Form to enable reimbursement.

Reimbursement will not be made if receipts are not provided.

# Appendix 4: Cumberland Council – Mileage Guidance Chart

Alston

42 Ambleside

27 36 Appleby

**48 35 48 Aspatria**

87 31 62 **66** Barrow

19 48 39 **29** 93 Brampton

70 28 71 **46** 29 68 Bootle

**28 42 33 20 87 09 58 Carlisle**

61 43 55 **22** 52 48 23 **39** Cleator Moor

50 32 44 **09** 65 35 32 **26** 13 Cockermouth

50 08 43 **43** 24 56 20 **50** 43 39 Coniston

**33 44 36 21 90 14 55 05 36 26 52 Dalston**

82 26 57 **61** 04 88 25 **82** 47 57 19 **84** Dalton-in-Furness

54 38 56 **19** 47 46 29 **37** 08 10 47 **32** 43 Disington

66 47 59 **27** 48 52 19 **43** 04 17 39 **40** 44 10 Egrement

**60 41 54 21 53 47 24 37 02 11 44 34 49 06 05 Frizington**

68 41 62 **33** 42 55 13 **46** 10 20 33 **46** 37 16 06 **11** Gosforth

47 13 27 **48** 34 53 41 **47** 56 44 20 **49** 29 53 60 **54** 53 Kendal

37 17 30 **18** 48 43 44 **36** 25 14 25 **24** 43 22 28 **24** 32 30 Keswick

**60 25 35 74 39 66 48 59 81 70 33 62 34 66 67 80 61 13 56 Kirkby Lonsdale**

37 40 10 **63** 61 55 71 **48** 70 59 47 **51** 57 68 74 **69** 77 27 45 **25** Kirkby Stephen

30 50 42 **28** 95 11 66 **08** 47 34 58 **12** 90 46 51 **46** 54 55 45 **68** 57 Longtown

55 39 51 **08** 67 37 38 **27** 17 07 47 **28** 62 10 19 **18** 25 52 21 **77** 66 35 Maryport

**66 24 67 53 25 72 08 66 30 40 16 68 20 37 27 32 20 36 41 44 66 74 46 Millom**

58 20 33 **55** 31 64 41 **58** 63 51 27 **60** 26 66 60 **61** 53 07 37 **10** 32 66 58 **36** Milnthorpe

20 23 14 **35** 68 27 51 **20** 42 31 31 **23** 63 40 46 **41** 49 28 18 **41** 24 29 38 **47** 39 Penrith

73 36 67 **38** 36 60 07 **51** 15 25 28 **51** 32 36 12 **17** 05 48 37 **56** 78 59 31 **15** 48 54 Ravenglass

**71 41 64 36 42 58 13 49 13 22 34 48 38 18 09 14 03 53 34 62 83 56 28 21 54 52 06** Seascale

51 24 24 **65** 46 56 55 **50** 72 61 31 **53** 41 62 76 **71** 68 11 47 **11** 14 59 63 **51** 17 31 63 **68** Sedbergh

51 44 47 **09** 75 32 50 **23** 30 18 52 **24** 70 23 31 **30** 38 61 27 **73** 62 31 13 **58** 72 35 43 **40** 64 Silloth

77 21 52 **57** 10 83 23 **77** 45 53 14 **80** 05 63 42 **47** 35 24 38 **30** 52 86 58 **18** 22 58 30 **36** 36 66 Ulverston

**63 46 57 22 53 48 24 38 04 14 45 39 49 04 06 05 12 57 27 83 72 46 14 32 65 44 17 14 74 28 47 Whitehaven**

40 38 35 **08** 69 21 48 **11** 29 16 45 **12** 64 26 33 **28** 36 49 21 **62** 51 19 16 **59** 60 23 41 **38** 52 12 59 **28** Wigton

45 05 35 **40** 28 51 32 **45** 47 36 12 **47** 23 44 51 **46** 45 08 22 **21** 35 53 41 **28** 15 26 40 **45** 19 49 18 **49** 42 Windermere

57 39 51 **14** 60 42 31 **32** 11 08 46 **33** 56 04 12 **12** 19 51 21 **77** 66 40 06 **39** 58 38 24 **21** 68 19 54 **07** 23 43 Workington

**49 27 39 16 59 34 39 27 18 04 35 22 54 14 21 18 27 40 10 51 57 37 20 51 49 28 32 29 51 29 55 18 17 44 13** Higham Hall

\*\* All distances in miles \*\* Mileage as per the AA's route planner \*\* Route planner available on www.theaa.