



The MAST Academy Trust

Policy	Expenses policy	
Owner	CFO	
Date approved	10 th July 2024	
Approver	Trust Board	

Current version	V6.0
------------------------	------

Next review due	Annually (Summer 2025)
------------------------	------------------------

Objective of Policy
To advise all internal stakeholders the process and allowances for expenses reimbursement, including governors allowance.

Version Control	
Version Number	Summary of amends from previous version
3.0	Annual review; addition of governor allowance section (3.0); reformat of section 2.1
4.0	Annual Review
5.0	Annual Review; wording added in section 2.0 and amendment made to costing in section 2.1
6.0	Annual Review; wording amendments made in section 2.0 and 2.1.

Sign off requirements	
Approvers	Position
Finance, Audit & Risk Committee	Trust Board
Reviewers	Position
Jason Field	CFO The MAST
Ben Lunt	Trustee

Section Number	Content	Page Number
1.0	Introduction	3
2.0	Claiming expenses	3
3.0	Governors allowance	7

1.0 Introduction

Reimbursement in accordance with this policy will be made for expenditure that is wholly and exclusively incurred whilst engaged on official business.

It is the responsibility of the claimant to only make claims for expenses that meet this criteria and that are within the limits set out in this policy, and it is the responsibility of the person authorising a claim to thoroughly check it.

Limits within this policy will apply to all staff, except where conditions in employment contracts differ. The limits will also apply to trustees and governors.

2.0 Claiming Expenses

Claims are approved as set out below.

Expense Claim	Approval	Approval (in absence)
Employee	Headteacher	Business/Finance Manager
Headteacher	Chief Executive	Chair of Local Governing Body
Chief Executive	Chair of Trustees	Chief Finance Officer
Consultant	Headteacher	Person responsible for Finance at the Academy
Local Governor	Headteacher	Chief Finance Officer
Trustee	Chief Executive	Chief Finance Officer

Claims should not only indicate the items or services provided, but also indicate the purpose of the purchase or event to which it relates. Claims should be submitted via the finance team with the appropriate scanned documentation added to support the claim as appropriate.

VAT receipts **must** be submitted as part of the expense claims, the only exceptions being travel by public transport and cabs, where VAT receipts are not normally produced. In these cases, receipts or tickets should be provided as proof of the expense.

If VAT receipts are not attached to a claim, no payment will be made other than exceptional circumstances, and the reason for the lack of attaching a receipt must be stated on the claim (e.g. wallet stolen).

In many instances this policy requires expenses to be approved in advance, and/or for a business case to be made. Expenses will not be reimbursed if these requirements are not met.

Expense claims must be submitted via the Finance team for authorisation and will be paid in accordance by bank transfer at the earliest opportunity.

2.1 Allowable Expenses

The following table identifies all anticipated business expenses that employees, trustees and

governors might incur, though provision is made in the final line for anything that has not been considered.

In respect to any financial limits stated in the table below:

- i. **these are maximum amounts**, and do not represent authority to spend up to these levels on every occasion. Employees, Trustees and governors must always ensure that expenditure is appropriate, reasonable and value for money, and take advantage of special rates and discounts wherever possible;
- ii. **where these maximum amounts are proposed to be exceeded, a written approval must be obtained by the authorising person in advance;**

Expense	Comments	Limits
TRAVEL		
<p>All travel should be by standard / economy class, and normally be booked through the best value provider considering different travel options and the cheapest option.</p> <p>All covered by this policy should purchase tickets as far in advance as possible, to benefit from the lower rates that generally apply for early bookings.</p> <p>All covered by this policy may not claim for the cost of travel for any part of the journey between home and normal place of employment.</p> <p>For trustees and governors this would mean scheduled committee meetings they are due to attend. They would be able to claim the full journey from their home address as they do not have an official place of employment, being volunteers.</p>		
Private Vehicles	<p>Post codes for the start and end destinations must be included on claim forms in the payroll system so that the reasonableness of the mileage being claimed can be tested (e.g. using google maps), though it is appreciated that the exact route may vary based on experience of road conditions.</p> <p>Mileage may only be claimed after the deduction of normal home to office mileage.</p> <p>Insurance is provided by the Trust in its Occasional Business Use policy, assuming that the travel is occasional and the driver has a valid licence to drive.</p>	<p>Prevailing HMRC rate</p> <p>➤ https://www.gov.uk/expenses-and-benefits-business-travel-mileage/rules-for-tax</p>
Rail	<p>If eligible, staff should use Senior Railcards or any other discount card that they are entitled to.</p> <p>If employees have a Season Tickets or Travelcard that covers part of their business journey, only the additional cost from the last point covered by the existing ticket may be claimed.</p>	Standard Class

	If the purchase of a discount railcard and a ticket reduces the overall cost below the amount without a discount railcard – the discount railcard can also be claimed alongside the reduced ticket.	
Taxis & Minicabs	Taxis and minicabs can be used at the discretion of the appropriate Headteacher, e.g. when a number of employees are travelling together; when timing is critical for making an onward travel connection.	
Car Hire	This may be agreed in advance where it is considered to be more cost effective, e.g. where it enables more than one employee to travel together.	
Car Parking	These costs will be reimbursed when incurred on official business. Excess parking charges will be reimbursed if reasonable care was taken to pre-pay for the length time the event was expected to take.	Actual costs
Parking Fines	Employees will not be reimbursed the cost of fines incurred for parking illegally.	-
MEALS		
Employees may claim for the reasonable cost of meals purchased whilst on official business. Alcohol may not be claimed.		
Breakfast	Where possible, this should be pre-booked as part of an overnight stay. It may also be claimed if the employee is required to make an unusually early start to travelling on official business, if approved in advance.	At the rate included in the cost of accommodation, otherwise £10
Lunch	May not be claimed, since employees are required to provide their own lunch during the normal working day.	-
Dinner	May be claimed when required to work late and authorised in advance by the appropriate authorising person, or where an overnight stay is involved.	£25
ACCOMMODATION		
Overnight stays are only to be undertaken in exceptional circumstances and should be agreed in advance by the person with authority for signing off claims.		
Hotel	Hotels should be booked using methods that obtain the best rate and are value for money in the location.	£100 a night unless agreed in advance (e.g. travel to London).
SUBSCRIPTIONS TO PROFESSIONAL BODIES		

	At the Authorising person's discretion, Mast will contribute in whole or in part to an employee's relevant professional subscriptions where this is necessary to advance the objectives of the trust. Employees are reminded that if Mast does reimburse them, they may not then claim this as an allowance expense against their personal taxation.	Actual cost (whole or part)
ITEMS NOT COVERED BY THIS POLICY		
	Reimbursement will be at discretion of the Authorising person. All such authority must be given in advance.	Reasonable costs

2.2 Hospitality and other corporate entertainment

It is unlikely in the course of our normal business that Mast employees or Governors will be authorised to attend events of the above nature.

In some circumstances, it may be in the interests of the Academy Trust to allow employees to attend such events in order to advance the objects of the Trust. In each such circumstance written consent must be given by the authorising person to attend. This is in line with the anti-fraud and corruption policy and the requirements of this policy must also be adhered to in terms of reporting receipt of such hospitality.

2.3 Recovery of Expenses Paid to an Employee in error

Where it has been established that expenses have been claimed in excess of this policy, and have not been correctly approved, the sums involved will be recovered from employees and / or governors and trustees.

2.4 False claims

Where false claims are found to have been made, or if there is a reasonable suspicion that this has occurred then an investigation will be undertaken. Depending on the evidence gathered, a disciplinary process may follow in line with the disciplinary policy.

3.0 **Governors or Trustees Allowance**

The Mast Academy Trust has decided to pay reasonable allowances from the school's delegated budget to cover any costs that trustees or governors incur through carrying out their duties.

This policy sets out the terms on which such allowances will be paid.

By adopting this policy, we will ensure that no member of the community is prevented from becoming a trustee or governor on the grounds of cost.

3.1. Legislation and guidance

The Governance Handbook (section 4.7.1, paragraph 75) says that boards in academies are free to determine their own policy on the payment of allowances and expenses.

This policy complies with our funding agreement and articles of association.

3.2 Overview

Trustees and governors may claim allowances to cover expenditure necessary to enable them to perform their duties.

This does not include an attendance allowance, or payment to cover loss of earnings.

Trustees and governors may claim allowances by completing a claim form and submitting it to the Executive Administrator mhumphreys@themast.co.uk.

Allowances will only be paid on the provision of a receipt (unless calculated on a mileage basis) and will be limited to the amount shown on the receipt.

Members of the governing board may claim for:

- Travel and subsistence costs
- Other justifiable allowances

Claims will be paid in arrears on a case-by-case basis. Reimbursable costs should be agreed in principle before they are incurred (refer to section 2).

The chair of trustees (or the vice-chair, where appropriate) may investigate claims that appear excessive or inconsistent. All claims will be subject to an independent audit.

Travel expenses where a trustee or governor uses their own vehicle must not exceed the HM Revenue and Customs (HMRC) approved mileage rates.

<https://www.gov.uk/expenses-and-benefits-business-travel-mileage/rules-for-tax>