



# Expenses and Allowance Policy – Trustees and Governors

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## OVERVIEW

We recognise the valuable contribution of trustees and persons appointed to local governing committees and recognise the time they give generously in their role. For this reason, we believe that trustees/governors should be able to claim reasonable expenses necessarily incurred in connection with the academy trust. So that every trustee/governor is able to attend meetings and training and is not prevented for financial reasons from playing his or her full part, the academy trust has formally agreed the following policy on paying expenses.

It should be noted that trustees/governors should be neither financially advantaged nor disadvantaged as a result of incurring genuine business expenses. Any discount obtained in the course of incurring an expense must be included in any subsequent claim.

Article 6.5 of the company's Articles of Association states the following:

*A Trustee may at the discretion of the Trustees be reimbursed from the property of the Academy Trust for reasonable expenses properly incurred by him or her when acting on behalf of the Academy Trust, but excluding expenses in connection with foreign travel.*

This provision is extended to local governors of local governing bodies.

In accordance with the above the academy trust has determined that:

1. Trustees/ governors **cannot** claim an allowance for attendance at meetings, which includes travel to and from routine meetings;
2. Trustees/governors **cannot** claim expenses for loss of earnings;
3. Trustees/governors **cannot** claim expenses in connection with foreign travel;
4. Trustees/governors may be reimbursed for **expenses defined under four categories:- travel, child/adult dependent care costs**, clerical and subsistence incurred whilst attending meetings, training courses and other agreed events and meetings undertaken in the course of their duties. Further information on each of the categories is given overleaf in the table setting out conditions of reimbursement.
5. Expenses can only be claimed for the actual cost incurred (that is, the cost must have been incurred before it can be reimbursed). Claims will only be considered if receipts verifying expenditure are presented.
6. It is the responsibility of trustees/governors to decide for themselves whether or not to claim.

**CONDITIONS OF PAYMENT**

**TRAVEL**

Travel, with the exception of that to and from regular meetings of the Trust Board/Local Governing Board, may be reimbursed but must be by the most cost-effective mode of transport, taking into account journey time and safety as well as monetary cost. Travel using public transport should be by second class and every effort should be made to use fares which offer best value. Tickets booked as far in advance as possible often achieve cheaper fares.

<b>Public Transport</b>	Reimbursement of fare upon production of ticket.
<b>Car</b>	<p>Where it is cost effective to make a business journey by car, a mileage allowance may be claimed as given below. These rates are reviewed annually and updated in accordance with AA and Inland Revenue statistics. Please note the academy trust has an approved drivers' policy to ensure that persons using their car for carrying out business on behalf of the trust are suitably qualified, not disqualified to drive and have the necessary insurance cover.</p> <p>First 10,000 business miles in the tax year 45p per mile Business mileage over 10,000 miles 25p per mile</p> <p>Claims for parking must be accompanied with a ticket.</p>
<b>Taxi</b>	Reimbursement of fare upon production of receipt. A taxi should only be used if the same journey cannot be made by public transport or is necessary to ensure the safety of a director/governor.

**CHILD/ADULT DEPENDENT CARE COSTS**

Childcare costs and the cost of care arrangements for an elderly or dependent relative incurred in order to attend meetings of the Trust Board/Local Governing Board or other agreed activities, such as training events may be reimbursed where care is provided by a registered carer.

In order to comply with safeguarding and tax requirements, expenses for childcare or care of dependent relatives can only be paid in respect of care provided by officially registered carers. Reimbursement cannot be made for informal arrangements with family members or a current/former spouse or partner

Reimbursement will be subject to an agreed hourly rate based on current market research and on production of a receipt to prove that expenditure has taken place.

Where a trustee/governor has a disability then reasonable costs in performing their duties, in relation to the disability may be reimbursed at the discretion of the trustees. For this purpose, powers are delegated to the Accounting Officer.

**CLERICAL**

As required to cover the cost of unavoidable clerical expenses (stamps, envelopes, photocopying/printing etc) incurred carrying out trustee/governor duties but subject to proof of purchase (e.g. till receipt).

## SUBSISTENCE

Authorisation for subsistence claims must be made in advance and subject to an agreed maximum.

Overnight stay away from home	<p>Where overnight accommodation or travel requirements outside the region are required, approval should be sought in advance from the Chair (in the case of trustees) or Chief Accounting Officer (in the case of local governors). In these cases, accommodation and travel tickets must be made through the academy trust or the respective school. When a journey makes it necessary to stay away from home overnight, reasonable out of pocket expenses incurred will be reimbursed. This includes:</p> <ul style="list-style-type: none"> <li>• Hotel bills</li> <li>• Breakfast, lunch, evening meal and beverages, to an overall maximum of £40 per day.</li> </ul> <p>For the purposes of overnight accommodation, a copy of the hotel bill must be attached to the expenses claim. As far as possible, accommodation should be selected for convenience and booked in advance to obtain the best possible rates. The rate per night should not exceed £130 including VAT (£150 in London) but excluding breakfast costs.</p>
No overnight away from home	<p>If no overnight absence is required, but extra expense on meals is incurred as a result of having to travel, a claim for meals and beverages up to a maximum of £15 per day may be made against receipts.</p>
Staying with friends	<p>If an overnight stay is necessary and accommodation is provided by relatives or friends instead of at a hotel, an allowance of £35 a night may be claimed. Receipts are not required in support of this claim.</p>

## CONDITIONS OF PAYMENT

Trustees/Governors can only claim expense for the actual cost incurred (that is, the cost must have been incurred by the governor before it can be reimbursed). Claims will only be considered if receipts verifying expenditure are presented.

Expenses will be reimbursed if they are supported by valid receipts and authorised in accordance with the conditions set out above.

In order to provide a clear audit trail trustees/governor wishing to make claims under these arrangements should complete the attached claim form, providing proof of attendance at the meeting or training course (signature of Chair of meeting or course tutor is required) and proof that expenditure has occurred. Additional claim forms should be available at each school.

If a trustee/governor is unsure about claiming for expenses, he or she should seek guidance from the Chief Accounting Officer or Head Teacher, who may in turn seek further advice.

Allowances reimbursed to local governors are payable by the respective school and, in respect of trustees will be payable by the academy trust central budget. The Chief Finance Officer should allocate the expenditure to the relevant budget, and keep a record together with completed claim forms. Claims will be subject to independent audit and may be investigated by the Responsible Officer/ Chair of Governors if they appear excessive or inconsistent.

**CLAIM FORM FOR REIMBURSEMENT OF TRUSTEE/GOVERNOR EXPENSES**

<b>Name</b>	
<b>ADDRESS</b>	
<b>POSITION IN ACADEMY TRUST</b>	
<b>NAME OF SCHOOL (if applicable)</b>	
<b>MEETING/EVENT ATTENDED</b>	
<b>DATE OF MEETING/EVENT</b>	
<b>CONFIRMATION OF ATTENDANCE BY MEETING/EVENT LEADER</b>	<p>I confirm that the above-named person attended</p> <p>_____</p> <p>Name</p> <p>_____</p> <p>Position Held:</p> <p>_____</p> <p>Signature:</p> <p>_____</p> <p>Date:</p> <p>_____</p>
<b>OTHER REASON FOR CLAIM</b>	

I wish to claim reimbursement of the following expenses incurred in carrying out my role on behalf of the academy trust and in accordance with the conditions of payment set out in the academy trust's Expenses and Allowances Policy.

<b>TRAVEL EXPENSES</b>	AMOUNT
Bus Ticket – please attach bus ticket	<input type="checkbox"/> £ _____
Mileage for car – please list mileage incurred and cc of vehicle	<input type="checkbox"/> £ _____
Mileage _____ cc of car _____	
Taxi fare – Please attach receipt	<input type="checkbox"/> £ _____
Car parking – Please attach ticket <input type="checkbox"/>	
<b>CHILD/ADULT DEPENDENT CARE COST</b>	
Please request registered childminder to sign and date below, and insert amount charged, with receipt for payment attached	
<b>Name:</b>	
<b>Position/Company:</b>	
<b>Registered Reference No: (if appropriate)</b>	
<b>Please state date and times of care provided:</b>	
<b>Signed</b>	
<b>Date:</b>	
<b>CLERICAL</b>	
Please see list below of items purchased, with receipts attached	
<b>SUBSISTENCE</b>	
Please see breakdown below of expenses incurred, with receipts attached	

I understand that reimbursement will be direct to my bank account therefore have provided details of the account to which the amount claimed should be credited.

Name of Bank:

\_\_\_\_\_

Name of Account Holder:

\_\_\_\_\_

Account Number:

\_\_\_\_\_

Sort Code:

\_\_\_\_\_

Signed (claimant) \_\_\_\_\_

Date: \_\_\_\_\_

**I CERTIFY THAT I HAVE SEEN THE RECEIPT / PROOF OF EXPENDITURE AND AUTHORISE THIS CLAIM**

Signed \_\_\_\_\_

Position \_\_\_\_\_ (SEL/Headteacher)

Date \_\_\_\_\_

Cost Centre \_\_\_\_\_

Transaction Number \_\_\_\_\_