



TRUSTEE AND GOVERNOR EXPENSES POLICY 2020

Approved Trust Board:
02 December 2020
Version 1.0

Esteem Multi-Academy Trust

Trustee and Governor Expenses Policy

Introduction

The Department for Education (DfE) strongly advises academies to have a governor expenses policy that should be reviewed annually. To help ensure a consistent approach and avoid duplication this policy has been approved by the Esteem Multi Academy Trust (EMAT) Board as a trust-wide policy. The policy will apply to all academies and will be reviewed annually.

The aim of this policy is to ensure that a governor or trustee is not out of pocket where the Trust has derived a benefit from such outlay. The policy also reaffirms the governing body's commitment to ensuring equality of participation for all governors. Governors cannot be paid attendance allowance or for any loss of earnings.

The Trust Board has decided to authorise the payment of reasonable allowances from its schools' delegated budgets (or the central Trust budget for Trustees) to cover any costs that board members 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 equality of participation that no member of the community is prevented from becoming a trustee or governor on the grounds of cost.

The Trust Board believes that paying governors' allowances, in the categories set out in this policy, is important in ensuring equality of opportunity to serve as governors for all members of the community and so is an appropriate use of funds

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.

Allowable Expenses

Members of the Trust Board or Local Governing Board (LGB) 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. Payments can only be made in respect of expenditure necessarily incurred for the purposes of enabling the person to perform their governance duties and must be verifiable. LGBs should make provision from within their budget if they anticipate expenditure under the policy.

Expenditure will typically fall within one of the categories below but this list is not exhaustive and claims for other types of expenditure may be made with the prior agreement of the Board of Trustees.

Claims may be made for :

- **Childcare**

Where a governor does not have a spouse, partner or other responsible adult to care for a child/ren during the period of absence in which the governor attends meetings of the governing body, its committees or otherwise representing the organisation on governor business, Claims will be limited to reimbursing the actual cost paid to a registered child minder or cost of a babysitter. A receipt should be supplied.

- **Care for elderly or dependent relatives**

Costs will be refunded in similar circumstances to childcare. Claims will be limited to reimbursing the actual amount paid to a person providing the care that the governor would have provide during their absence.

- **Governors/trustees with a special need or where English is not their first language**

Where the school or governing body does not provide facilities or equipment to enable a governor to communicate or otherwise take part in the activity in question claims will be limited to the cost to reimbursing the cost of, for example, provision of a signer, translator, braille documentation or person providing support as the case may be.

- **Travel and subsistence costs**

Mileage may be claimed and where necessary the cost of parking away from the school site will be reimbursed up to the level of the fee paid upon production of a valid receipt. The options for travel must always be considered and fares for public transport will be reimbursed at actual cost up to the level of standard class travel. In cases where no public transport or personal vehicle is available, the cost of a taxi fare will be reimbursed up to the level of the actual fare incurred and upon production of a valid receipt. Mileage allowance will be paid at HMRC published rates. Where the activity spans more than 4 hours and refreshments are not provided the cost of a drink and a snack will be reimbursed, For a whole day activity where refreshments have not been offered or provided a meal can be claimed to the value of £10.

- **Telephone charges, photocopying, postage, stationery, etc.**

These costs may only be reimbursed where the governor/trustee is unable to use the facilities of the school/trust in the performance of any duty on behalf of the governing or trust board. Claims must be supported by a written record, or receipt (where possible) relating to the expenditure incurred. Claims will be limited to actual costs involved

Claims

A claim may be submitted in accordance with this policy using the form provided. The form should be submitted to the relevant school business manager or office manager for individual academies or the governance officer (for Trustees).

Allowances will only be paid on the provision of a receipt and will be limited to the amount shown on the receipt.

Claims will be paid in arrears on a case-by-case basis.

Reimbursable costs should be agreed in principle by the Chair of the Trust Board or the Chair of the Local Governing Board before they are incurred.

Travel expenses where a person uses their own vehicle must not exceed the HM Revenue and Customs (HMRC) approved mileage rates (see appendix 2)

Claims must be submitted within one calendar month of the expenses incurred. Any claims received after this period will not be processed.

All claims will be reimbursed by BACS.

Monitoring and Recording

All claims paid shall be recorded and a schedule of payments shall be presented annually to the Governing / Trust Board. These will be reported in the year-end financial statements.

All claims will be subject to independent audit.

Copies of submitted claims and supporting receipts must be retained in school (or by the central finance team if a trustee claim) with the financial records after the end of the current financial year.

The Chair of the Governing/Trust Board (or Vice-Chair if required) may investigate any claims where they appear excessive or inconsistent.

Review

This policy will be reviewed annually by the Trust Finance and Audit Committee. Any amendments will be presented at a meeting of the Full Board of Trustees.

Appendix 1: Trustee/governor expense claim form

EMAT TRUSTEE/GOVERNOR TRAVEL AND EXPENSES CLAIM FORM				
Full Name				
Address				
Governance Role				
All payments will be made via BACs in the next available BACs run. Please provide details below				
Account Name				
Bank Name				
Sort Code				
Account Number				
Mileage Claim				
Date	Miles Claimed	Mileage Rate	Amount £	Reason and details of journey
Expenses Claim – Receipts must be attached				
Date	Amount £	Reason		
Declaration & Authorisation				
This expenditure has been incurred in the course of carrying out my duties as a trustee/governor				
Signed (Claimant)				
Authorised (Chair of Board/LGB)				
Date				
For Office Use Only				
Total Paid	£	Entered to system		BACS payment on

This form should be submitted to the governance officer (for trustees) or the relevant school business or office manager (for governors) along with any relevant receipts. The form should be submitted within one month of the expenses being incurred.

Appendix 2: approved mileage rates

The table below shows HMRC's current approved mileage rates, which are published on the HMRC website.

TYPE OF VEHICLE	FIRST 10,000 MILES	ABOVE 10,000 MILES
Cars and vans	45p	25p
Motorcycles	24p	24p
Bikes	20p	20p