

Trustee and Governor Expenses Policy



Approved by the Audit and Risk Committee on: 13th June 2022

Review date: June 2024

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Education is for improving lives and for leaving your community and world better than you found it.

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1. Introduction

Community Academies Trust (CAT) acknowledges the role of Trustees and Governors in setting the strategic direction and monitoring the performance of the trust. Although the role is voluntary the trust wishes to provide a facility for Trustees and Governors to be reimbursed for expenditure which they may incur in the course of their duties. This policy applies equally to all Trustees and Governors within the trust and details which expenses are payable for attendance at 'Approved Duties'. However, it is always open to any individual to choose whether or not to claim, irrespective of this policy.

2. Claiming Expenses

The expenses which may be claimed are summarised below:-

- Travel expenses;
- Subsistence expenses;
- Childcare and baby-sitting expenses;
- Governor assistance;
- Miscellaneous expenses.

All claims submitted for payment must be supported by a valid receipt.

Approved Duties

The following is a list of activities that Community Academies Trust has deemed an "Approved Duty" for the purpose of claiming expenses under this policy:

- Properly convened meetings of the trust board and committees, including School Standards Committees
- Other duties designated by the trust or School Standards Committee, e.g. acting as a member of a panel convened for recruitment, disciplinary, pay or other approved reason
- Attendance at a meeting or conference arranged or approved by the trust, CAT Institute of Education or School Standards Committee.

Allowable Expenses

Trustees and Governors may only claim expenses in respect of actual expenditure incurred whilst attending the above meetings, undertaking training/development and otherwise acting on behalf of Community Academies Trust. These expenses are not subject to tax as long as only actual expenditure is reimbursed and a valid receipt has been attached to the claim form.

Expenses that cannot be claimed by law

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Governors cannot claim 'attendance allowances' i.e. payment for actually attending School Standards Committee meetings.

Governors may not be reimbursed for loss of earnings.

3. Travel Expenses

Consideration should be given to the mode of transport to ensure that the most cost effective means of travel is used. The costs of travel by car should be checked against other forms of public transport including rail travel prior to the journey being made.

All payments are on the basis that the journey was actually undertaken and expenditure necessarily incurred. Trustees and Governors are encouraged to coordinate travel arrangements where possible to minimise the costs to the trust. If Trustees and Governors share transport, a passenger rate of 5p per mile is payable. The following may be claimed:

- the approved mileage rates currently in force as set out on HMRC website
- the actual cost of standard rate public transport including bus and train fares (cheap rate fares should be used where they are available)
- the actual cost of car parking
- toll road charges
- taxi fares (in exceptional circumstances i.e. no other transport options available and attendance essential).

Mileage claimable must be calculated on the basis of the shortest, most practical route for the journey. Where it is reasonable and practical to use public transport then Trustees and Governors will be expected to do so.

Under no circumstances will Community Academies Trust reimburse car parking fines, speeding tickets, damage to a vehicle whilst on official duties or the costs associated with any offences under the Road Traffic Acts.

Trustees and Governors should only travel by air if approved in advance by the Accounting Officer.

4. Cost of Meals and Accommodation

The cost of meals purchased by Trustees and Governors required to be at a location away from their home may be claimed. The cost of meals and accommodation will be paid when on a course or otherwise away overnight.

Reasonable expenses for the cost of accommodation, food and drink will be reimbursed when supported by receipts.

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Only the cost of accommodation and meals required for the purposes of Community Academies Trust will be reimbursed by the school or trust. The trust will not meet the cost of additional parties or accommodation provided to a spouse or other family members.

Personal items, such as mini-bars, newspapers, movies etc. will not be reimbursed and their total should be deducted from any bills submitted for expenses purposes.

5. Childcare and Baby-Sitting Allowances

Trustees and Governors may claim an allowance for childcare costs incurred on approved duties. This is not a round sum allowance, but must be for actual expenses incurred when it is necessary for a non-family member to be paid to look after a child or children to allow a Trustee or Governor to attend approved duties.

The allowance will be the actual expenses incurred.

6. Assistance Allowances

Trustees and Governors may claim an allowance for costs relating to additional needs incurred on approved duties. These may include:-

- Support for the cost of a signer;
- Audio equipment;
- Braille transcription;
- Translation of documents.

7. Miscellaneous Allowances

Trustees and Governors may claim reasonable expenses for the following costs incurred in carrying out their approved duties:

- Photocopying or printing;
- PC ink cartridges;
- Stationery including paper;
- Postage.

The trust will pay up to £10 per annum of this category of expense. Often the school can print documents far cheaper than can be achieved on a home printer and therefore, if printed documents are required, these should be requested from the school in the first instance.

8. Payment of Expenses

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Expense claims will only be paid if submitted on the approved form. Unless substantial sums are involved, claims should be submitted termly in arrears and claim forms must be submitted to the Executive Directors for Trustees or the Headteacher in the case of Governors for review and approval. Payment will be made by the central finance team by BACS transfer.

The Chair of the trust or Local Governing Body, Headteacher, Executive Directors or school finance staff have the right to ask for additional evidence to support any expense claims made under this policy. The school or trust finance staff will maintain a record of claims made including date, name, amount and reason for budget monitoring purposes. Trustees and Governors' expenses are subject to audit.

All claims must be supported by a valid receipt, e.g. bus ticket, phone bill, till receipt, child care receipt etc. All receipts which contain VAT must be retained by the academy in accordance with current VAT legislation. In the case of telephone calls, an itemised phone bill must be provided where possible identifying the relevant calls where a claim is being made. Where an itemised bill is not available full details of the calls must be provided. Claims outstanding for more than six months will not be accepted.

9. Publication of Expenses

Community Academies Trust is obliged to publish details of all allowances and expenses paid to Trustees and governors on its public website and in its annual accounts.

10. Gift Aid

Trustees and Governors who pay income tax in the UK may, if they wish, accept payment of their expenses and then donate this back to Community Academies Trust under gift aid. If you would like to do this please contact the central finance team for a gift aid certificate.