



# Expenses Policy for Governors, Trustees & Members

**Approved by:** Greensand MAT Finance Audit & Risk Committee

**Date:**

**Last reviewed on:** 7<sup>th</sup> March 2022

**Next review due by:** March 2024

## **1. Introduction**

Greensand Multi-Academy Trust (the 'Trust') acknowledges the role of Governors, Trustees and Members 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 Governors, Trustees and Members to be reimbursed for expenditure which they may incur in the course of their duties. This policy applies equally to all Governors, Trustees and Members within the Trust.

This policy has been written with consideration given to working practices. By adopting this policy, a reduction in workload has been facilitated by reducing the need for individual schools within the Trust to interpret the policy locally.

We have carefully considered and analysed the impact of this policy on equality and the possible implications for individuals with protected characteristics, as part of our commitment to meet the Public Sector Equality Duty (PSED) requirement to have due regard to the need to eliminate discrimination, advance equality of opportunity and foster good relations.

We have also considered the environmental impact of this policy.

## **2. Aims**

This policy has been developed to give the Trust's Board of Trustees the discretion to pay reasonable allowances and expenses from the Trust's annual budget allocation to Governors, Trustees and Members to cover certain costs which they incur through carrying out their duties. The policy sets out the terms on which such allowances and expenses will be paid.

The Board of Trustees recognise their responsibility to ensure public funds are both well managed in the best interests of students and achieve value for money. The Trust believes that paying allowances and expenses is important in ensuring that no member of the community is prevented from becoming, or serving as, a Governor, Trustee or Member, and this is, therefore, an appropriate use of Trust funds. The specific items allowable reflect this objective.

## **3. Legislation & Guidance**

The [Governance Handbook](#) (section 4.7.1, paragraph 75) provides 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.

#### 4. Allowable Expenses

Governors, Trustees and Members may claim allowances to cover expenditure necessarily incurred to enable them to perform their governance duties.

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

Reimbursable costs should be agreed in principle by the Trust's Lead Governance Professional **before** they are incurred.

The Trust's Governors, Trustees and Members may claim for the following:

- Childcare or baby-sitting expenses (only if it is an external provider). The Trust will pay up to £100 per annum for this category of expense;
- Cost of care arrangements for an elderly or dependent relative (only if it is an external provider). The Trust will pay up to £100 per annum for this category of expense;
- Extra costs they incur in performing their duties either because they have a special need or because English is not their first language. The Trust will pay up to £100 per annum for this category of expense;
- Costs incurred to travel to governance-related meetings/training courses for which the journey exceeds 10 miles. Travel expenses where individuals use their own vehicle must not exceed the HM Revenue & Customs (HMRC) approved mileage rates as set out in Appendix 1. The mileage rates payable by the Trust include an element to defray the cost of insurance as well as vehicle depreciation, fuel etc. Travel by first class is not permitted unless this is cheaper than the cost of standard class travel (written evidence of this must be provided for any first class travel claim); and
- Telephone charges (where identifiable), photocopying, postage and stationery costs for activities that cannot reasonably be undertaken by Governors, Trustees or Members using the facilities of the Trust.

#### 5. Claiming Expenses

Allowances and expenses may be claimed by completing a claim form (see Appendix 2) and submitting it to the Trust's Lead Governance Professional - Emma Salisbury ([e.salisbury@reigate-school.surrey.sch.uk](mailto:e.salisbury@reigate-school.surrey.sch.uk)). Expenses will only be paid on the provision of a receipt, and will be limited to the amount shown on the receipt, except for mileage allowances which are paid at a standard rate.

The Lead Governance Professional will present all claims to the Trust's Finance & Operations Director for approval.

Claims must be received within one month of the expense(s) being incurred and will be paid in arrears on a case-by-case basis.

The Trust's Finance Team will maintain a record of claims made including date, name, amount and reason for budget monitoring and auditing purposes.

The Chair of the Trust Board (or the Vice Chair, where appropriate) may investigate claims that appear excessive or inconsistent. All claims will be subject to an independent audit.

**N.B.** The Trust does not provide car insurance cover for Governors, Trustees or Members to use their own vehicles.

Governors, Trustees and Members are required to confirm that they have taken out personal car insurance with an appropriate extension to cover use in connection with Trust business.

Under no circumstances will the 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.

## **6. Publication of Expenses**

The Trust is required to publish details of all allowances and expenses paid to Governors, Trustees & Members on its public website and in its annual report and audited accounts.

## **7. Review**

This policy will be reviewed every two years and approved by the Finance Audit & Risk Committee.

The mileage rates may be revised in the interim to reflect the current approved or advisory rates issued by HMRC.

## Appendix 1 – Mileage rates, April 2021

HMRC approved mileage rates per mile where Governors, Trustees and Members use their own vehicle

Vehicle type	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	45p	25p
Motorcycles	24p	24p
Electric cars	4p	4p
Bicycles	20p	20p

## Appendix 2 – Claim form

### Governor / Trustee / Member claim form for expenses incurred in performance of governance duties

Name:

Address:

Claim period:

I claim the total sum of £\_\_\_\_\_ for expenses as detailed below. I have attached relevant receipts to support my claim.

Signed: \_\_\_\_\_

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

#### EXPENSE TYPE

£

Childcare

Care arrangements for dependent relatives

Support for a special need or English as a second language

Travel or subsistence

Telephone charges, photocopying, postage or stationery

**Total expenses claimed: £**

**To be submitted to the Lead Governance Professional:** [e.salisbury@reigate-school.surrey.sch.uk](mailto:e.salisbury@reigate-school.surrey.sch.uk)

**GREENSAND MAT**