



# 2024-25 TRUSTEES ALLOWANCES POLICY, PROCEDURE & GUIDANCE

Version	1.4
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Date written	12 February 18
Last reviewed	29 December 23
Amendments	See summary list 29 Dec 23
Approved by Trustees	25 January 2024



# POLICY STATEMENT

This policy statement has been developed in accordance with 'The School Governance (Roles, Procedures and Allowances) (England) Regulations 2013' and the Academy Trust Handbook. The regulations state that school trustees provide a voluntary service, and cannot be paid for their role, but they can receive out of pocket expenses. This may include reasonable expenses to cover travel costs or childcare costs incurred as a result of fulfilling their role as a trustee.

SHARE Multi Academy Trust (the trust) believes that Members, the Board of Directors (trust board) and Governors play a key role in the success of the trust, and individual trustees should not be deterred from playing their full part because of incidental costs. The trust believes that paying allowances to trustees in specific categories, as set out below, is important in ensuring equality of opportunity for all members of the community to serve as trustees and therefore is an appropriate use of school funds. The aim of this policy is to ensure that any trustee is not out of pocket where the trust has derived a benefit from such outlay.

Payments can only be paid for expenditure necessarily incurred to enable the person to perform any duty as a trustee. This does not include payments to cover loss of earnings for attending meetings. Travel expenses must be at a rate not exceeding the HM Revenue and Customs (HMRC) approved mileage rates which are changed annually and are on HMRC website. Other expenses should be paid on provision of a receipt - limited to the amount shown on the receipt.

The trust board has agreed that reasonable expenses can be paid to members and the trust board (from the trust's central fund) and to local governing bodies (from school budgets). Expenses will be paid in arrears, on a case by case basis and with the prior approval of the trust board. It is not the intention that the trust board approves each and every claim, but that they agree in principle to the approval of claims in respect of a named trustee. Subject to the conditions set out below, trustees may claim the following items:

## Vehicle mileage allowance (paid at HMRC's authorised mileage rate)

Mileage may be claimed for the shortest distance between the trustee's home or the base they are travelling from, and the venue they are required to attend on trust business (meetings, training courses, visits to providers, etc.). Where necessary, the cost of parking to enable attendance of a trustee at business away from a trust site will be reimbursed up to the level of the actual charge paid, upon production of a valid VAT receipt. Where trustees share transport, only the driver may claim mileage expenses.

Vehicle	Mileage	Rate
Cars	First 10,000 miles	45p per mile
Cars	Additional miles	25p per mile
Motorcycle	All	24p per mile

## Public transport costs (actual cost incurred)

The use of public transport (where available) is encouraged, and fares will be reimbursed on the basis of actual expenditure, up to the value of standard class travel. The only exception to this is if there is a specific business need that requires first class travel or where through advance ticketing and discounts, this amount is equal to or less than the standard class fare. In cases where no public transport or personal vehicle is available, the cost of a taxi fare is claimable upon production of a valid VAT receipt. Fares may be claimed for the actual distance between the trustee's home and the academy, or other venue which they are required to attend on business related work of the trust (e.g., meetings, training courses, visits to providers, etc.).



## Subsistence costs

Trustees necessarily incurring additional expense when away from the trust on official business in respect of meals or overnight accommodation, will be reimbursed approved expenses up to the amounts set out below. Claims for meals and overnight accommodation should not normally apply when related to a residential course or conference. The subsistence rates given below are the **maximum** amounts that will be paid. They should not be used as a flat rate without supporting VAT receipts to show they have been spent in full.

### Maximum Subsistence Rates

Period	Place (away from normal workplace or home on business travel)	Maximum Rate Per Day
Under 5 hours	All places	Nil
5 – 10 hours (one meal)	All places	£7.50 Breakfast £7.50 Lunch £15.00 Evening Meal
Over 10 hours (two meals)	All places	£7.50 Breakfast £7.50 Lunch £15.00 Evening Meal
Overnight, up to 24 hours (accommodation only)	London Elsewhere in the UK	£190.00 £125.00 (If suitable accommodation cannot be found within this limit, please seek advice from the Chief Financial Officer)

*All claims must be accompanied by a VAT receipt, which should be attached to the claim form.*

## Telephone charges, photocopying costs, postage and stationery

These may be reimbursed where the trustee is unable to use the facilities of the trust academies in the performance of any duty on behalf of the trust. Trustees must keep a written record or obtain a VAT receipt, (where possible), relating to expenditure so incurred. Claims will be limited to reimbursing the actual costs involved.

## Childcare or care for a dependent

Claims will be limited to reimbursing the actual cost paid to a registered child minder, babysitter or professional carer. This is in circumstances where a trustee does not have a spouse, partner or other responsible adult to care for their child/children or a dependent during a period of absence in which they are attending meetings of the trust board or local governing body (LGB) or are otherwise representing the trust.

## Trustees with a special need

Where the trust does not provide facilities or equipment to enable a trustee to communicate or otherwise take part in the activity in question, claims will be limited to reimbursing the cost of, for example, provision of a signer, audiotapes, braille documentation, or travelling and subsistence for a person providing support, as the case may be.

## Trustees whose first language is not English

The translation of documents or provision of an interpreter may be met in circumstances similar to a trustee with a special need. Where possible, the translator should be provided by the trust.



## Making a Claim

Claims must be made within one month of when expenses were incurred, using the claim form, available from the academy Administrative Manager (or Finance Manager in respect of claims by members or the trust board). Claims should be supported by VAT receipts and records of journeys.

Claims duly certified by the claimant are to be passed to the chair of the trust board (the trust board and members claims) or the chair of the LGB (LGB claims) who is responsible for:

- verifying entitlement to claim (i.e., that it relates to approved duties and that the claimant did attend);
- that the claim seems reasonable;
- forwarding the claim to the finance manager (claims from the trust board) or academy administrative manager (LGB claims); and
- for expenses claimed by the chair of the trust board, two trust board members will be required to verify the claim as set out above.

The academy administrative manager is responsible for:

- obtaining authorisation for payment by the principal/headteacher (LGB claims).

The finance manager or academy administrative manager is responsible for:

- authorising claims in the absence of the CEO (trust board claims only) and securing authorisation in retrospect as soon as the CEO is available;
- reimbursing trustees via BACS transfer within one month of receipt of the claim;
- maintaining a record of claims to enable the trust to exercise budgetary control;
- providing annual reports to the LGB or trust board (as relevant) of expenses reimbursed; and
- providing an annual summary to the Audit & Risk Assurance Committee and the trust board, of expenses reimbursed.