

GOVERNOR'S EXPENSES AND ALLOWANCES POLICY

Learning Academies Trust

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Approved by: Jonathan Bushby
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CHANGES

Policy date	Summary of change	Author	Version	Review date
27/04/2017	Policy has been created.	LAT Board	1.0	21/04/2020
21/04/2020	Updated mileage and subsistence rates	LAT Board	2.0	18/08/2021
18/08/2021	HMRC rates reviewed- no change	LAT Board	3.0	12/05/2022
12/05/2022	HMRC rates reviewed- no change	LAT Board	4.0	12/05/2023
12/05/2023	HMRC rates reviewed- no change	LAT Board	5.0	May 2023

1. AIMS

The Learning Academies Trust's Board has decided to pay reasonable allowances from their school's delegated budgets to cover any costs that school governor's, Trustees and Director's may 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 that no member of the community is prevented from becoming a school governor on the grounds of cost.

2. LEGISLATION AND GUIDANCE

For academies, The Governance Handbook (section 4.7.1, paragraph 65) says that the Trust Board 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.

3. OVERVIEW

School based governors, Trustees and Directors may claim expenses/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.

School based governors may claim allowances by completing the claim form in Appendix 1 and submitting it to the Executive Headteacher / Headteacher / Head of School along with any relevant receipts.

Trustees and Directors may claim allowances by completing the claim form in Appendix 1 and submitting it to the Chief Finance Officer along with any relevant receipts.

Expenses & Allowances will only be paid on the provision of a receipt and will be limited to the amount agreed within this policy.

School governor's, Trustee's/Director's and Members may claim for:

- **Travel**
 - Mileage costs
 - Parking
 - Bridge tolls
 - Public Transport – including taxi fares (subject to pre-approval in advance)

- **Subsistence**
 - Overnight accommodation
 - Meals

- Telephone charges
- Photocopying
- Postage
- Stationery
- Other justifiable allowances

Personal expenses claims cannot be used for the following:

- IT equipment or consumables
- Other colleagues
- Parking fines or Penalty Charge Notices

Claims will be paid in arrears on a case-by-case basis. Reimbursable costs should be agreed in principle by the Executive Headteacher / Headteacher / Head of School for all school governor claims and the CEO/CFO for all Trust governance claims **before** they are incurred.

The Chief Finance Officer may investigate claims that appear excessive or inconsistent. All claims will be subject to an independent audit.

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

4. MONITORING ARRANGEMENTS

This policy will be reviewed annually by the Finance Committee of the Trust Board where any amendments will be presented and approved

5. APPENDIX 1: GOVERNOR / TRUSTEE / DIRECTOR / MEMBER EXPENSES CLAIM FORM

[School name]

Governor / Trustee / Director / Member expenses claim form

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	£
Travel costs	
Subsistence costs	
Telephone charges, photocopying, postage or stationery	
Other (please specify)	
Total expenses claimed	

School Governors

This form should be submitted to the Executive Headteacher / Headteacher / Head of School along with any relevant VAT receipts.

Trustees/Directors/Members

This form should be submitted to the Chief Finance Officer along with any relevant VAT receipts.

The form should be submitted within 1 month of the expenses being incurred

6. APPENDIX 2: APPROVED EXPENSES/ALLOWANCES RATES

HMRC Car Allowance Rates		
Plymouth and Peninsula rates (Devon, Cornwall, Somerset and Dorset)		
Type of vehicle	First 10,000 miles	About 10,000 miles
Cars and Vans	45p	25p
Motorcycles	24p	24p
Bikes	20p	20p
Low Emissions Car Rate	50p	29p
Passenger Mileage	5p	5p

HMRC Car Allowance Rates		
Outside of Peninsula Rate		
Type of vehicle	First 10,000 miles	About 10,000 miles
Cars and Vans	25p	25p
Motorcycles	24p	24p
Bikes	20p	20p
Low Emissions Car Rate	50p	29p
Passenger Mileage	5p	5p

Subsistence Rates			
		All other locations	London/Birmingham
Breakfast Rate	Leave home before 7.30am	£10	£15
Evening Rate	Not home before 6.30pm	£16	£20

The minimum rates of payments for meals will be reviewed annually on 1 April and will be determined in accordance with HMRC guidance. All claims for meals must be supported by an itemized VAT receipt and not just a debit/credit card receipt. **Claims for alcoholic drinks are not permitted.**

Subsistence Rates		
	All other locations	London/Birmingham
Room only	£130	£160

When breakfast is not included in the cost of the hotel, the Trust will either reimburse the cost of breakfast at the hotel, or you can claim up to £10 for breakfast (Outside London) or £15 (London).

If the rate for the room includes dinner, bed and breakfast and this is detailed on the receipt then the maximum amount claimable including VAT would be:

	Evening Meal	Maximum Room Only rate	Breakfast	Total amount claimable
All other locations	£16	£100	£10	£126
London/Birmingham	£20	£130	£15	£165