



GOVERNOR'S EXPENSES & ALLOWANCES POLICY

Version 4.0

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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.

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.

Appendix 2: Approved expenses/allowances rates

The table below shows HMRC's current approved mileage rates, which are published on [the HMRC website](#).

HMRC CAR ALLOWANCE RATES		
Plymouth and peninsula rates (DEVON, CORNWALL, SOMERSET AND DORSET)		
TYPE OF VEHICLE	FIRST 10,000 MILES	ABOVE 10,000 MILES
Cars and vans	45p	25p
Motorcycles	24p	24p
Bikes	20p	20p
Low Emission Car Rate	50p	29p
Passenger Mileage	5p	5p

HMRC CAR ALLOWANCE RATES		
OUT OF PENINSULA RATE		
TYPE OF VEHICLE	FIRST 10,000 MILES	ABOVE 10,000 MILES
Cars and vans	25p	25p
Motorcycles	24p	24p
Bikes	20p	20p
Low Emission Car Rate	50p	29p
Passenger Mileage	5p	5p

SUBSISTENCE RATES			
		Outside London	London
Breakfast Rate	Leave home before 7.00 a.m.	£10.00	£15.00
Evening Meal	Not home before 6.30 p.m.	£16.00	£20.00

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.**

OVERNIGHT ACCOMODATION RATES		
	Outside London	London
Room only	£100.00	£130.00

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
Outside London	£16.00	£100.00	£10.00	£126.00
London	£20.00	£130.00	£15.00	£165.00

An out of pocket allowance of **£4.00** may be claimed by employees on an overnight stay. This allowance, which is subject to annual review on 1 April, is to cover costs of personal telephone calls and other incidental expenses incurred. Receipts should be supplied if available. In line with HMRC guidelines, these are the only items that can be claimed without full receipts.

History of Policy Changes

This policy was first agreed by members of the LAT Board on 21st April 2020.

SUMMARY OF CHANGES			
Policy Date	Version	Details	Next Review Date
21/04/2020	2.0	HMRC mileage rates updated	21/04/2021
21/04/2020	2.0	Hotel and subsistence rates updated	21/04/2021
17/05/2021	3.0	2021 HMRC rates reviewed – no change	17/05/2022
12/05/2022	4.0	2022 HMRC rates reviewed – no change	12/05/2023

Policy adopted by Learning Academies Trust	
Date of Meeting	12 th May 2022
Signature of Finance Trustee of LAT	Jonathan Bushby
Review Cycle	Annually
Date of Next Review	May 2023

Version and Date		Action/Notes
1.0	27/04/2017	Approved by the LAT Board 27/04/2017
2.0	21/04/2020	Approved by the LAT Board 21/04/2020
3.0	18/05/2021	Approved by the LAT Board 27/05/2021
4.0	12/05/2022	Approved by the LAT Board 12/05/2022