

POLICY

POLICY TYPE

MAT Policy to adopted in full across all schools	✓
LGC Policy to be reviewed and approved locally	



*"called by Christ
to be agents of change
and apostles of hope"*

Approval Date:	2023/24 – SUMMER TERM
Review Date:	2026/27 – SUMMER TERM

ST OSCAR ROMERO CATHOLIC ACADEMY TRUST

DIRECTORS AND GOVERNORS ALLOWANCES POLICY

Introduction

The Trust acknowledges the role of Directors 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 Directors and Governors to be reimbursed for expenditure which they may incur in the course of their duties. This policy applies equally to all Directors 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.

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 the Trust has deemed an "Approved Duty" for the purpose of claiming expenses under this policy:

- Properly convened meetings of the Trust and Local Governing Committee
- Other duties designated by the Trust or Local Governing 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 approved by the Local Governing Committee

Allowable Expenses

Directors 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 the 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

- Directors and Governors cannot claim 'attendance allowances' i.e. payment, for actually attending Governing Board meetings;
- Directors and Governors may not be reimbursed for loss of earnings.

Travel Expenses

Where meetings can be attended virtually using Zoom or other similar platform then consideration should be given to whether travel is essential in the performance of duties. Where travel is deemed necessary, 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. Where it is reasonable, practical and cost effective to use public transport then Directors and Governors will be expected to do so.

All payments are on the basis that the journey was actually undertaken, and expenditure necessarily incurred. Directors and Governors are encouraged to coordinate travel arrangements where possible to minimise the costs to the Trust. If Directors and Governors share transport, only the driver is eligible to claim for the journey. 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 based on the shortest, most practical route for the journey. Mileage claims must have attached a VAT receipt for fuel used. The claimant is responsible for attaching the receipt and the person authorising the claim is responsible for checking the receipt is valid prior to payment. An appropriate receipt must:

- Be dated before the date of the journey claimed for.
- Show the amount of fuel purchased in litres.
- Show the name of the fuel supplier and their VAT registration number.
- Account for at least 25% of the total amount of the mileage claim.

If several low mileage claims are submitted, a single receipt showing fuel purchased to cover all the miles claimed is sufficient. The date of, reason for, starting point and destination of the journey should all be shown on the Mileage Claim Form. Claims should be submitted monthly. Claims submitted over 3 months after the expense was incurred or relating to the previous financial year will not be paid.

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.

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

Receipts must be provided as evidence for all expenses. Receipts, including petrol receipts, must show VAT where payable.

Cost of Meals and Accommodation

The cost of meals purchased by Directors and Governors required to be at a location away from their home, when complementary refreshments are not otherwise provided at the location attended, 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. 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.

Childcare and Baby-Sitting Allowances

Director 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 Director or Governor to attend approved duties

The allowance will be the actual expenses incurred. The Trust will pay up to £100 per annum for this category of expense.

Assistance Allowances

Directors 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.

The Trust will pay up to £50 per annum for this category of expense.

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.

The Trust encourages Governors and Directors to access documents electronically and to avoid printing where ever possible. Clerks to Governors can provide guidance about how to do this effectively.

Payment of Expenses

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 Chair of the Trust for Directors or the Chair of the Local Governing Committee in the case of Governors for review and approval. The Vice Chair in each case will authorise payments in respect of any claims made by the Chair. Payment will be made by the central finance team by BACS transfer.

The Chair of the Trust or Local Governing Committee, Headteacher, or Chief Financial and Operating Officer have the right to ask for additional evidence to support any expense claims made under this Policy. The school finance team will maintain a record of claims made including date, name, amount and reason for budget monitoring purposes. Directors and Governors' expenses are subject to audit.

All claims must be supported by a valid VAT receipt, e.g. bus ticket, phone bill, till receipt, child care receipt, petrol receipt for mileage claims (this enables the Trust to reclaim the VAT). All receipts which contain VAT must be retained by the School 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 3 months will not be accepted.

Publication of Expenses

The Trust is obliged to publish details of all allowances and expenses paid to Directors and Governors on its public website and in its annual accounts.

Gift Aid

Director and Governors who pay income tax in the UK may, if they wish, accept payment of their expenses and then donate this back to the Trust under Gift Aid. If you would like to do this, please contact the CFOO for a gift aid certificate.