



Trustee and Governor Allowances Policy

Document Control

Policy Level	Trust/Advisory	Ref No	FIN06
Approved by	Trustee Board	Approved date	3 rd October 2023
Responsibility	CFO	Next review	Summer Term 2026
Published location	Trust Website		
Version number	Date Issued	Author	Update Information
2.0	04.10.23	CFO	Replaces 2022 policy

Contents

Section	Page
1.0 Policy statement	2
2.0 Scope and purpose	2
3.0 Expenses and Allowances	2
Appendix 1 – Example Claim Form	5
Appendix 2 – Example Authorisation Form	6

1.0 Policy Statement

1.1 The Trustees have determined to pay reasonable allowances from the Trust's delegated budget to cover any costs that members, trustees and governors incur through carrying out their duties. This policy sets out the terms on which such allowances will be paid.

1.2 The Trust believes that reimbursing Trustee and Governor expenses, in specific categories as set out below, is important in ensuring equality of opportunity to serve as Trustees and Governors for all members of the community and so is an appropriate use of academy funds. By adopting this policy, we will ensure that no member of the community is prevented from becoming a governor or trustees on the grounds of cost.

2.0 Scope and purpose

2.1 Department for Education (DfE) guidelines do not mandate for Academy Trusts to have this policy in the way that maintained schools are mandated. However, the DfE strongly advise that Multi Academy Trusts (MATs) follow the same guidance.

2.2 Academy trustees are charity trustees. Exempt charities are not registered or directly regulated by the Charity Commission, instead they are regulated by the Secretary of State for Education as Principal Regulator and have the same general duties and responsibilities as trustees of other charities and must comply with charity law. This means that they can only receive payment for carrying out academy trustee duties if this payment is specifically allowed by the academy's governing document. This is authorised by point 6.5 of the Trust's Articles of Association, apart from expenses in relation to foreign travel.

2.3 Individuals who sit on committees, including any LGBs in a MAT, are not charity trustees, unless they also sit on the MAT board. The government expects voluntary service to remain normal practice for them.

2.2 This policy has been developed in accordance with the DfE Governance Handbook and Charity Commission guidelines for Trustee expenses and payments.

3.0 Expenses and Allowances

3.1 Expenses are refunds of legitimate payments which a trustee or governor has had to meet personally in order to carry out their duties. Claims should normally be supported by bills or receipts.

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

3.4 Costs will only be reimbursed on the provision of a receipt, and will be limited to the amount shown on the receipt. Members of the trust board or local governing bodies may claim for:

- The cost of using their own car to travel to meetings/training courses in accordance with HMRC published rates, which can be found in the link below.
[Travel — mileage and fuel rates and allowances - GOV.UK \(www.gov.uk\)](https://www.gov.uk/travel-mileage-and-fuel-rates-and-allowances)
- For public transport, actual costs incurred. Where more than one class of fare is available, the rate shall be limited to second class fares. The cost of travel by taxi will also be reimbursed in reasonable circumstances.
- Subsistence: if additional expenses are incurred because work as a governor requires taking meals (ie breakfast, lunch or dinner) away from Trust premises, reimbursement will be made for reasonable items bought on the day of the claim.
- Telephone charges, photocopying, stationary, postage or other reasonable out of pocket expenses. Where practical, however, governors are expected to make use of administrative facilities made available by the Trust.
- Any other justifiable expenses, for example additional care costs, with the prior approval of the Trust's Risk and Audit Committee.

3.5 Trustees or Governors may make claims for reimbursement by completing a claim form, shown at Appendix 1. Claims will only be paid on the provision of a receipt and will be limited to the amount shown on the receipt. Claims should be submitted at least termly.

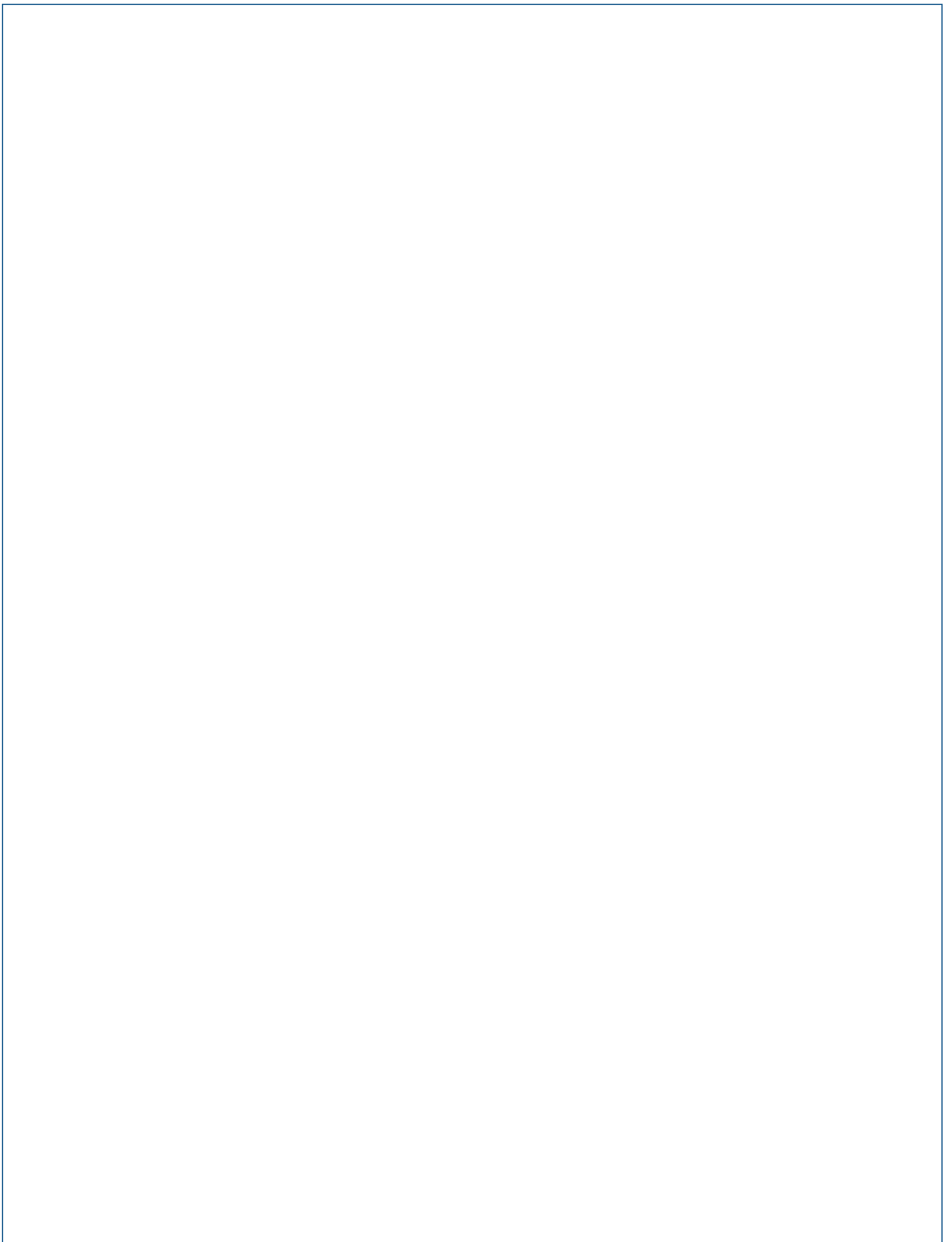
3.6 A Governor must have their claim forms signed off by the appropriate Chair of LGB (or the Chair of the Trust Board for trustees/members). If an LGB Chair submits a claim, it must be signed by the LGB Vice-Chair. Should the Chair of the Board of Directors make an expense claim, this must be signed off by the Chair of the Risk and Audit Committee.

3.7 Authorised forms should be submitted to the CFO, via the email finance@boltonimpacttrust.org.uk


3.8 Authorised claims will be reimbursed by BACs payment.

3.9 The total value of claims made per year will be declared in a note to the Trust Financial Statements at the end of each financial year.

3.10 Claims will be subject to independent audit and may be investigated, as appropriate, by the LGB Chair or the Chair of the Board if they appear excessive or inconsistent. If the matter concerns a claim made by the Chair, then the appropriate Vice Chair will carry out the investigation.



Appendix 1 – Trustee and Governor Expenses Claim Form

Trustee and Governor Expenses Claim Form									
Non-mileage claims					Office staff to complete				
Receipt No	Date	Description of item	Supplier name	VAT No	Nominal code	Account code	Amount	VAT	Total
									0.00
									0.00
									0.00
									0.00
									0.00
									0.00
Total							0.00	0.00	0.00
Mileage claims					Office staff to complete				
Date	Journey and purpose				Nominal code	Account code	Miles	Rate	Cost
								£0.45	£0.00
								£0.45	£0.00
								£0.45	£0.00
								£0.45	£0.00
								£0.45	£0.00
Total									0.00
Total claim									0.00

Appendix 2 – Trustee and Governor Expenses Claim Authorisation

Trustee and Governor Expenses Claim Form Summary	
Name	<input type="text"/> Fill in
Claim period	<input type="text"/> Date of claim
Total Claim	0.00 This will automatically populate
Mileage	Please list all journeys on the Expenses tab
Other costs	List all items on the Expenses tab & provide VAT receipts for all items
<p>I confirm that this claim relates to: costs incurred in attending an agreed training/meeting/conference event and/or the cost of agreed purchases made on behalf of Bolton Impact Trust Authorised costs will be reimbursed via Bacs payment into your bank account.</p>	
Claimant	
Name	<input type="text"/>
Signed	<input type="text"/> Please type name or attach electronic signature
Date	<input type="text"/>
Authorised	
Name	<input type="text"/>
Signed	<input type="text"/> Please type name or attach electronic signature
Date	<input type="text"/>
Bank details:	
Bank Name:	<input type="text"/>
Sort Code:	<input type="text"/>
Account Name	<input type="text"/>
Account Number	<input type="text"/>
Central finance staff:	
Please check the form for receipts and authorisation before inputting	

