



# Director & LAG Expenses Policy

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<b>Review Cycle</b>	3 years
<b>Statutory Policy</b>	Yes
<b>Publication</b>	Website. SharePoint/Policies

## 1. Induction

The Small Schools Multi Academy Trust (TSSMAT) acknowledges the role of Directors and members of the Local Advisory Groups (LAG's) 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 LAG's to be reimbursed for expenditure which they may incur in the course of their duties. This policy applies equally to all Directors and members of the Local Advisory Group within TSSMAT, 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.

### Approved Duties

The following is a list of activities that TSSMAT has deemed an "Approved Duty" for the purpose of claiming expenses under this policy:

- Properly convened meetings of the Trust and LAG's
- Other duties designated by the Trust, 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 Trust

It should be noted that visits to the Trust academies by any Director or Member of the LAG will not qualify for payment under this policy.

### Allowable Expenses

Directors and LAG's may only claim expenses in respect of actual expenditure incurred whilst attending the above meetings, undertaking training/development, or otherwise acting on behalf of TSSMAT. 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 LAG members cannot claim 'attendance allowances' i.e. payment for actually attending Board Meetings and meetings of the LAG;

Directors and LAG's may not be reimbursed for loss of earnings.

## 2. Claiming Expenses

The expenses which may be claimed for approved duties are summarised below:-

- Travel expenses;
- Subsistence expenses;
- Childcare and baby-sitting expenses;
- Director assistance;
- Miscellaneous expenses.

All claims submitted for payment must be supported by a valid receipt.

### **3. Travel Expenses**

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.

All payments are on the basis that the journey was actually undertaken and expenditure necessarily incurred. Directors and LAG's are encouraged to coordinate travel arrangements where possible to minimise the costs to the Trust. If Directors and LAG's share transport, only the driver of the vehicle used 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
- taxi fares (in exceptional circumstances i.e. no other transport options available and attendance essential).

Mileage claimable must be calculated on the basis of the shortest, most practical route for the journey. Where it is reasonable and practical to use public transport then Directors will be expected to do so. Toll road charges will not be reimbursed.

Under no circumstances will TSSMAT 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 should only travel by air if approved in advance by the Chair and CEO, in consultation with the Director of Business Operations.

### **4. Subsistence Allowances**

The cost of meals and accommodation will be paid when on a course or otherwise away overnight on approved duties. The cost of meals purchased by Directors required to be at a location away from their home may be claimed up to a value of £15. The Trust expects that all accommodation costs will be best value, and proof of this should be submitted with the valid receipts.

The purchase of alcohol will not be reimbursed by the Trust.

Only the cost of accommodation required for the purposes of TSSMAT will be reimbursed by the school or Trust. TSSMAT 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.

### **5. Childcare and Babysitting Allowances**

Directors and members of the LAG's 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 member of the LAG to attend approved duties.

The allowance will be the actual expenses incurred. The Trust will pay up to £50 per annum for this category of expense.

## **6. Director Assistance Allowances**

Directors and members of the LAG 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.

TSSMAT will pay up to £50 per annum for this category of expense. Where additional expenses are incurred as a result of a disability, the Trust will use discretion in reimbursing costs.

## **7. Miscellaneous Allowances**

Directors 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.

## **8. Payment of Expenses**

Expense claims will only be paid if submitted on the approved form. Unless substantial sums are involved, claims should be submitted monthly in arrears and claim forms must be submitted to the Chair of the Board of Directors or the Chair of the Local Advisory Group in the case of members of the LAG 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 TSSMAT or LAG, CEO, Headteacher, Finance Director or Business Operations Director have the right to ask for additional evidence to support any expense claims made under this Policy. The Business Operations Director will maintain a record of claims made including date, name, amount and reason for budget monitoring purposes. All expenses paid are subject to audit.

All claims must be supported by a valid receipt, e.g. bus ticket, phone bill, till receipt, child care receipt etc. All receipts which contain VAT must be retained by the MAT 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 six months will not be accepted.

## **9. Publication of Expenses**

TSSMAT is obliged to publish details of all allowances and expenses paid to directors and members of the LAG on its public website and in its annual accounts.

## **10. Gift Aid**

Directors and members of the LAG who pay income tax in the UK may, if they wish, accept payment of their expenses and then donate this back to TSSMAT under gift aid. If you would like to do this please contact the Director of Business Operations for a gift aid certificate.