



Expenses Policy for Directors and Governors

September 2020

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Trust Mission Statement

We are a partnership of Catholic schools and our aim is to provide the very best Catholic education for all in our community and so improve life chances through spiritual, academic and social development.

We will achieve this by:

- Placing the life and teachings of Jesus Christ at the centre of all that we do
- Following the example of Our Lady of Lourdes by nurturing everyone so that we can all make the most of our God given talents
- Working together so that we can all achieve our full potential, deepen our faith and know that God loves us
 - Being an example of healing, compassion and support for the most vulnerable in our society

1 Corinthians 14: 40 (GNT)

Everything must be done in a proper and orderly way

1. Introduction

Our Lady of Lourdes Catholic Multi-Academy Trust acknowledges the role of Directors and Governors in maintaining the strong Catholic ethos, 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 Our Lady of Lourdes Catholic Multi-Academy 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.

1.1 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.

1.2 Approved Duties

The following is a list of activities that the Catholic Multi-Academy Trust has deemed an 'Approved Duty' for the purpose of claiming expenses under this policy:

- ✓ Properly convened meetings of the Catholic Multi-Academy Trust and Local Governing Bodies
- ✓ Other duties designated by the Academy Trust or Local Governing Body, 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 Body
- ✓ Governors' formal visits to the school **will** qualify.

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

1.3 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 Catholic Multi-Academy 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.

14 Expenses Not Allowed

1. Governors cannot claim 'attendance allowances' i.e. payment for actually attending Governing Body meetings;
2. Governors may not be reimbursed for loss of earnings.

2. 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 Governors are encouraged to coordinate travel arrangements where possible to minimise the costs to the Catholic Multi-Academy Trust. If Directors and Governors share transport, only the driver is eligible to claim for the journey. The following may be claimed:

2.1 Allowable Travel Claims

- ✓ 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
- ✓ congestion charges
- ✓ 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 and Governors will be expected to do so.

2.2 Travel Expenses Not Allowed

Under no circumstances will the Catholic Multi-Academy 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 Catholic Multi-Academy Trust.

3. Subsistence Expenses

Under normal circumstances, no expenses will be provided for subsistence. However, if additional expenses are incurred because work as a Director or Governor requires taking meals (i.e. breakfast, lunch or dinner) whilst away on Trust business, reimbursement will be made for the food/drink items bought on the day claimed up to the amounts detailed below:

Period of Attendance	Maximum Claim Limit
Breakfast Allowance for a duty of more than 4 hours concluding before 12 noon.	£6.55
Lunch Allowance for a duty of more than 4 hours concluding after 12 noon	£9.03
Dinner Allowance for a duty of more than 4 hours concluding after 6 p.m. (Receipts must be submitted to support all claims)	£11.20

Under no circumstances will the Catholic Multi-Academy Trust reimburse payments in relation to the purchase of alcoholic beverages or permit claims where a free meal has been provided as part of the official duty.

The Limitations on Reimbursement are:

- Attendance of more than 4 but less than 8 hours, the cost of 1 main meal
- Attendance of 8 hours or more but less than 12 hours, the cost of 2 main meals
- Attendance of 12 hours or more, the cost of 3 main meals

4. Childcare and Baby-Sitting Allowances

Directors and Governors may claim an allowance for childcare costs incurred on approved duties. The allowance will be the actual expenses incurred or a maximum of £5 per hour for each child.

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

5. 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 Catholic Multi-Academy Trust will pay up to £50 per annum for this category of expense.

6. Miscellaneous Allowances

Directors 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 Catholic Multi-Academy Trust will pay up to £10 per annum of this category of expense.

7. Payment of Expenses

Expense claims will only be paid if submitted on the approved form attached at Appendix 1 to this Policy. Unless substantial sums are involved, claims should be submitted termly in arrears and claim forms must be submitted to the Chair of the Catholic Multi-Academy Trust for Directors or the Chair of the Local Governing Body 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.

The Chair of the Catholic Multi-Academy Trust or Local Governing Body, Headteacher, Finance Director, Company Secretary and Academy Business Managers have the right to ask for additional evidence to support any expense claims made under this Policy. The Trust Finance Director 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 receipt, e.g. bus ticket, phone bill, till receipt, child care receipt etc. All receipts which contain VAT must be retained by the Academy in accordance with current VAT legislation (*i.e. VAT receipts for fuel used on work journeys must be held for six years plus the current year*) and be available for inspection by Audit or HM Revenue and Customs. 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.**

8. Publication of Expenses

In the interests of openness and transparency, the Trust will publish details of all allowances and expenses paid to Directors and Governors on its public website.

9. Policy Review

This policy will be reviewed annually and following any changes in relevant legislation.

Date Issued	September 2020
Date of Review	September 2021
Reviewer	Finance & Estates Committee / Exec Board
Author	NRCDES template / Daniel Moore

APPENDIX I – Claim Form

Our Lady of Lourdes Catholic Multi-Academy Trust: Director and Governor Claim Form

Name:	
Address:	Vehicle Details

I certify that the expenditure detailed overleaf was actually and necessarily incurred in connection with my duties as a Director/
Governor of _____ CMAT/Academy. Relevant receipts are attached to

support my claim for reimbursement of expenses. Where mileage expenses are claimed I confirm that a motor vehicle policy is in place covering me to use the vehicle stated for business purposes which indemnifies the Academy Trust against third party claims.

Signed _____ Date _____

I confirm that I have checked and approved the expenses claimed overleaf.

Signed (Chair of Trust/Local Governing Body) _____ Date _____

Our Lady of Lourdes Catholic Multi-Academy Trust: Director and Governor Claim Form

Date	TIMES		Starting Point	Destination	Finishing Point	Reason for Attendance	Number of Miles Claimed	Mileage Amount Claimed £	Type of Expense e.g. Child Care	Expenses Amount Claimed £	Total Amount Claimed £
	Depart	Return									
Total											