



Last Reviewed on: May 2022

To be Reviewed: May 2023

Responsible person: Business Manager

Trustee Allowances & Expenses Policy

1. Aims

The trust board has decided to pay reasonable allowances from the school's delegated budget to cover any costs that board members 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 governor on the grounds of cost.

2. Legislation and guidance

The [Governance Handbook](#) (section 4.7.1, paragraph 65) says that boards in academies are free to determine their own policy on the payment of allowances and expenses.

3. Overview

Members of the Executive Trust board may claim 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. Travel expenses would not usually be paid for attendance at Board meetings or sub committee meetings unless there are exceptional circumstances authorised in advance by the Chair of the Executive Board.

Trustees may claim allowances by completing the appropriate claim form (see appendix 1) and submitting it to the Chair of the Executive Trust for authorisation

Allowances will only be paid on the provision of a VAT receipt, and will be limited to the amount shown on the receipt.

Travel expenses for using a car must not exceed the HMRC approved mileage rates, which are changed annually.

Trustees may claim for:

- Extra costs incurred because they have a special need or English as a second language
- Travel and subsistence costs
- Telephone charges, photocopying, postage, stationery, etc.
- Other justifiable allowances

Claims will be paid in arrears on a case-by-case basis. Reimbursable costs should be agreed in principle by the Chair before they are incurred.

The chair (or the vice-chair, where appropriate) may investigate claims that appear excessive or inconsistent. All claims will be subject to an independent audit.

Travel expenses where a trustee 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 Executive Trust. Any amendments will be presented at a meeting of the full board.

Appendix 1: Claim Forms

RECORD OF OFFICIAL JOURNEYS						
Name:				Payroll Number:		
Position:						
Vehicle Details						
Make:						
Model:						
Registration No:						
Engine cc:						
Car User Type:	Casual	<input type="checkbox"/>				
Date	From - To - Including Postcode	Reason for journey	Miles	Mileage Rate	Name of Official Passengers	Amount Claimed
					TOTAL CLAIM	
<p>I certify that this is a correct record of journeys made by me in the car stated and that throughout all journeys, I was insured for official use (EVIDENCE REQUIRE) and that the policy indemnified The Boulevard Academy, as Employer against Third Party Claims.</p>						
Employee signature			Authorised			
<p style="text-align: center;">Certified for payment.....</p>						

CHEQUE REQUEST FORM			Reference		
DATE:			NAME:		
TOTAL PAYMENT:			DEPT:		
AUTHORISATION:			RECEIPTS ATTACHED:		YES NO
VAT ANALYSIS			EXPENDITURE ANALYSIS		
RATE	NET AMT	VAT	NOMINAL	DEPT	AMOUNT
	£	£			£
STD					
FUEL					
ZERO RATED					
TOTAL					
EXPLANATION FOR REQUEST:					
CHEQUE NO:			DATE:		

Appendix 2: approved mileage rates

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

TYPE OF VEHICLE	FIRST 10,000 MILES	ABOVE 10,000 MILES
Cars and vans	45p	25p
Motorcycles	24p	24p
Bikes	20p	20p