



Langley Park Learning Trust

Trustees & Governors Expense Policy

Owner (job role):	Governance Lead
Approval Body:	LPLT Trust Board
Approval Date:	September 2020
Implementation Date:	
Review Date:	September 2021

Version	Approval Date	Summary of Changes

This policy statement has been developed in accordance with 'The Trustee Expenses and Payment Guidance', 2012 and the LPLT Articles of Association for Academy Trusts. These regulations give the Trust Board the discretion to pay allowances from the Trust's annual budget allocation for certain reasonable expenses which Trustees / Governors incur when carrying out their duties when acting on behalf of the Academy Trust, but excluding expenses in connection with foreign travel.

Definition

Expenses are normally refunds by the Academy Trust of costs a Trustee / Governor has had to meet personally (or which have been met on his or her behalf) in order to carry out their governance duties. In some cases, these expenses may be paid in advance. A refund of properly incurred expenses is not a Trustee / Governor payment, nor does it count as any kind of personal benefit. Expense claims should, where appropriate, be supported by bills or receipts. The repayment of expenses should be dealt with as quickly as possible.

Any reasonable costs that allow Trustees / Governors to carry out their duties can be classed as legitimate expenses. The following are examples of expenses:

- The reasonable cost of travelling to and from Trustee / Governor meetings, and on Trustee / Governor business and events; this can include the cost of using public transport, taxi fares, and petrol allowances to the level permitted by HM Revenue & Customs (HMRC) before tax becomes payable.
- Reasonable refunds for the cost of meals taken while on Board business.
- The reasonable cost of childcare, or care of other dependants (for example, an elderly parent) whilst attending Trustee / Governor meetings.
- The cost of postage and telephone calls on Board business.
- The costs of a Trustee / Governor's telephone rental and broadband subscription, so long as these are split to reflect the percentage of time relating to usage on behalf of the Board.
- Communication support: translating documents into Braille for a blind Trustee / Governor, or into different languages; provision of alerting and listening devices, and other special aids for people with hearing impairment.
- The costs of buying training materials and publications relevant to Trustee / governorship.
- Providing special transport, equipment or facilities for a Trustee / Governor with a disability.
- Cost of reasonable overnight accommodation and subsistence (including any essential care costs) while attending Trustee / Governor meetings or other essential events such as training.

The following are all examples of payments which are not expenses:

- Compensation for loss of earnings whilst carrying out Trustee / Governor duties.
- Allowances: for example, a personal clothing allowance.
- Honoraria (small or token sums not intended to reflect the true value of the service provided).

- Payment for use of a Trustee / Governor's property (or part of it) for storage and use of school equipment.

As a charity the Trust has to prepare accruals' based accounts must follow the applicable Statement of Recommended Practice (applicable SORP) which sets out accounting requirements for charities. In practice, this covers all company charities, as well as all other types of charity with gross yearly incomes of more than £250,000. As part of the SORP requirements, the Trust must disclose as a note to their accounts:

- The total amount of Trustee / Governor expenses.
- The nature of the various expenses.
- The number of Trustees / Governors involved.

If Trustees / Governors have received no expenses, this should also be stated. The Charity Commission recommends that all charities should follow this approach to accounting for expenses, even if they are not formally required to follow the SORP requirements.

Policy

Our Board believe that paying Trustee / Governor expenses is important to ensuring all members of the community are afforded equal opportunity to serve as a Trustee / Governor and so is an appropriate use of school funds. Our Trustees / Governors will be entitled to claim the actual costs incurred in carrying out their duties as a Trustee / Governor or as an agreed representative of our Board. In order to make a claim for reimbursement a Trustee / Governor must discuss any proposed expenditure with the appropriate Board Chair. This must be done before any costs are incurred. The Board Chair must agree that the requested allowance is justified and meets our policy criteria.

Trustees / Governors will be able to claim for the following, on a case-by-case basis, with the prior approval of the Board Chair:

- Registered childcare or babysitting allowances (excluding payments to a current/former spouse or partner).
- Cost of care arrangements for an elderly or dependent relative (excluding payments to a current/former spouse or partner).
- The extra costs they incur in performing their duties either because they have special needs or because English is not their first language.
- The cost of travel relating only to travel to meetings/training courses at the rate stated by Her Majesty's Revenue and Customs (HMRC) Approved Mileage rates - <http://www.hmrc.gov.uk/rates/travel.htm> or standard public transport rates.
- Taxis are not included, except in exceptional circumstances, which must be discussed and agreed by the Board Chair beforehand.
- Travel and subsistence costs as agreed by the Board Chair beforehand.
- Any other justifiable allowances as agreed by the Board Chair beforehand.

Notes

1. Allowances for travel cannot exceed the HMRC Authorised Mileage Rates.
2. Payments of other allowances will only be made on provision of a receipt and prior authorisation from the Board Chair. The amount to be paid will be limited to the amount shown on the receipt.
3. The Trust Board acknowledges that:
 - Trustees / Governors may not be paid an attendance allowance.
 - Trustees / Governors may not be reimbursed for loss of earnings.

Process

1. Trustees / Governors wishing to make claims under these arrangements, should complete a claim form (see Appendix 1) attaching receipts / tickets, and return it to the school office within three weeks of the date when the expenditure was incurred.
2. The school will submit the claim form for final approval by the Board Chair, before payment is reimbursed.
3. Claims will be subject to independent audit and may be investigated by the Finance Trustee / Governor if they appear excessive or inconsistent.

Appendix 1: Trustee / Governor Allowance Claims Form

Name:	Date:
Address:	
Post Code	Claim Period:
Board: TRUST CHPS HDPS LPPS LPGS LPBS (please circle appropriate Board)	

I claim the total sum of £..... for Trustees / Governors expenses as detailed below. I have attached relevant receipts to support my claim.

	£	Date
Child care/Babysitting expenses		
Care arrangements for an elderly or dependent relative		
Support for Trustees / Governors with special needs		
Support for Trustees / Governors whose first language is not English		
Travel to meetings/training courses		
Travel/subsistence to national meetings or training events		
Other (please specify)		
TOTAL EXPENSES CLAIMED		

Prior Agreement from:.....on date:.....

Signed.....Print Name:.....Date:.....

This form must be submitted to the School Office for final approval by the Board Chair. Remember all expenses must have had prior agreement, or they will not be reimbursed

Final Approval:

Board Chair Sign:.....Print Name:..... Date:.....

Office Use only:

Authorised By:.....Print Name:.....Date:.....

Payment date:.....Cheque number:.....