

Expenses Policy For Trustees, Members and Local Advisory Boards

Category:	Eden Expenses Policy for Members, Trustees, and LAB members
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EDEN ACADEMY TRUST

Policy: Allowances for Members, Trustees and LAB members

This policy statement has been developed to give the Board of Trustees the discretion to pay allowances from the Trust's annual budget allocation to Members, Trustees or LAB members for certain allowances which they incur in carrying out their duties. Eden Academy Trust believes that paying allowances, in specific categories as set out below, is important in ensuring equality of opportunity to serve as Members, Trustees or LAB members for all members of the community and so is an appropriate use of Trust funds. The specific items allowable reflect this objective.

Members, Trustees or LAB members of Eden Academy Trust will be entitled to claim the actual costs, which they incur as follows:

1. Members, Trustees or LAB members will be able to claim allowances providing the allowances are incurred in carrying out their duties, as a Trustee, Member or representative of the Trust, and are agreed by the Chair that they are justified before any reimbursable costs are incurred and they are covered for business car insurance.
2. Members, Trustees or LAB members will be able to claim for the following, on a case-by-case basis and with the prior approval of the Board of Trustees:
 - Childcare or baby-sitting 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 appropriate HMRC approved or advisory rate set out in the appendix, and for which the journey exceeds 5 miles. The mileage rates payable by the Trust include an element to defray the cost of insurance as well as vehicle depreciation, fuel etc;

- The cost of travel relating only to travel to meetings/training courses by public transport or, in exceptional cases, by taxi if this provides better value for money; use of taxis should be approved in advance by the Chair. Wherever possible, Members, Trustees or LAB members should travel by train at 2nd class passenger rate; staff may choose to travel at 1st class public transport but they will only be reimbursed the cost of 2nd class travel;
- Where Members, Trustees or LAB members travel on Trust business and an overnight stay is necessary, the Trust will reimburse the reasonable costs of accommodation, food and drink when supported by receipts. The Trust will only bear the cost of accommodation required for business purposes and will not meet the costs of any extensions to a stay for personal reasons or for accommodation provided to a spouse or other family members. Members, Trustees or LAB members should note that items of a personal nature, such as alcoholic drinks, mini-bars, video hire etc. will not be reimbursed by the Trust and these should be deducted from any bills submitted for reimbursement. Current subsistence rates are set out in the appendix;
- Telephone charges (where identifiable), computer supplies, photocopying, stationary, postage etc., where the Member or Trustee cannot reasonably use the facilities of the Trust;
- Any other justifiable allowances.

Claims should normally be made within one month from when the expense was incurred.

The Trustees and Members of Eden Academy Trust acknowledge that:

- They will not be paid attendance allowance;
- They will not be reimbursed for loss of earnings;
- The Trust does not provide car insurance cover for Members, Trustees or LAB members using their own vehicles. Members, Trustees or LAB members are required to confirm that they have taken out personal car insurance with an appropriate extension to cover use in connection with Trust business.

Those wishing to make claims under these arrangements, once prior approval has been sought, should complete a claims form (obtainable from the School Office or Clerk to the

Board of Trustees), attaching receipts where possible, and return it to the School or Clerk to the Board of Trustees, when they will be submitted for approval by the Chair of the Finance Committee. If claims come from Chair of the Finance Committee, approval will be sought from the Chair of the Board. Fuel claims must be submitted to Payroll for Inland Revenue purposes. Other claims must be supported by receipts and claimed for on a Trust claim forms.

Claims will be subject to independent audit and may be investigated by the Chair of Board (or Vice Chair in respect of the Chair of Board) if they appear excessive or inconsistent.

This policy will be reviewed every three years. The mileage rates may be revised in the interim to reflect the current approved or advisory rates issued by HMRC. The Finance Committee will review subsistence rates annually.

Appendix

Mileage and Subsistence Rates - January 2019

HMRC approved mileage rates; where the Members, Trustees or LAB members uses their own car

Vehicle type	First 10,000 business miles in the tax year	Each business mile over 10,000 in the tax year
Cars and vans	45p	25p
Motor cycles	24p	24p
Bicycles	20p	20p

Subsistence

Only claimable if an overnight stay is involved and must reflect the actual cost of meals/beverage up to a maximum of:

- Breakfast - £7.00
- Lunch - £10.00
- Dinner - £15.00
- Overnight Stay (B&B) - £95.00 (when visiting Southern Hub schools), £70.00 (when visiting Northern Hub schools)

The Finance Committee will review subsistence rates annually.