

The Four Stones Multi Academy Trust

Allowances Policy for Members, Trustees and Governors

Version Control

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Policy approved by: Finance, Audit and Risk Committee
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Version	Date	Details
1.0	11 th Feb 2019	Policy written for The Four Stones Multi Academy Trust
2.0	27 th Jan 2021	No changes
3.0	1 st Sept 2021	General updates-eg replacing 'associate headteacher' with 'headteacher'

The Trust Board of The Four Stones Multi Academy Trust (MAT) believes that paying allowances, as set out below, is important to ensure equality of opportunity for anyone in the community to serve as Members, Trustees and Governors, and is therefore an appropriate use of MAT funds. Those who act in these capacities are volunteers and give their time for free; all allowances payable are non-remunerative and for the sole purpose of ensuring that these Members, Trustees and Governors are not out of pocket as a result of actual expense incurred in carrying out their duties for the MAT and its constituent schools. The specific items allowable reflect this objective and comply with the MAT's Articles of Association.

A Member, Trustee or Governor may claim allowances for costs incurred in carrying out his/her duties on behalf of the MAT or its constituent schools, provided: (i) the purpose is listed below as justified and compliant with this policy; and (ii) prior authorisation (where required) has been obtained before any reimbursable costs are incurred.

Items allowable

A Member, Trustee or Governor may claim for the following:

- 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);
- Extra costs incurred in performing duties, either because the claimant has special needs or because English is not his/her first language;
- The cost of travel relating only to meetings, 'link governor' visits or training events (but not involving foreign travel), including public transport fares and/or private car use at the current rate per mile applying to MAT personnel within HMRC-approved limits;
- The cost of subsistence, payable at the current rates applying to MAT personnel, associated with attending external meetings or training events (but not involving foreign travel), unless these costs can be claimed from any other source;
- Any other justifiable allowances specifically approved by the Trust Board on a case-by-case basis.

Items not allowable

Members, Trustees and Governors may not be:

- paid attendance allowance; or
- reimbursed for loss of earnings.

Prior authorisation

- Where the claim relates to a scheduled meeting of the Trust Members, the Trust Board, its appointed committees or working groups, Local Governing Bodies (including governors' review sessions) or a scheduled visit to school by a 'link governor' to carry out designated duties for which he/she was appointed, the activity will be deemed as approved for allowances purposes, and prior authorisation is not needed.
- In all other instances allowable under this policy, authorisation should be obtained as follows and evidenced by email exchange, *before* the activity takes place for which reimbursable costs are incurred:

- ❖ For activities of Members and Trustees, from the chair of the Trust Board (or vice chair in his/her absence);
- ❖ For activities of Local Governing Bodies, from the LGB chair (or vice chair in his/her absence).

Processing of claims

A Member, Trustee or Governor wishing to claim under these arrangements should complete a claims form (obtainable from the clerk to the Trustees, LGB clerk or the school finance offices), attaching receipts/vouchers where applicable, and return it to the appropriate finance office within two weeks of the date when the costs were incurred. Claims will then be initialled by the clerk to the Trust Board or LGB (as the case may be) to confirm the relevant activity took place and where necessary was pre-authorised, and referred for payment to be approved under delegation by the Chief Executive Officer or relevant Headteacher (as the case may be).

Payment of allowances will be made by BACS transfer and any Member, Trustee or Governor wishing to claim will be asked to complete a bank details form on the first occasion of claiming.

Managing costs

Claimants are asked to take reasonable steps to contain reimbursable costs where this is possible – for instance, when planning rail travel, to use advance booking which can often achieve considerable saving.

Recording, publication and audit

Evidence (where required) of the prior approval of the purpose for which allowable costs are incurred should be retained (on paper or by email), for reference when payment is approved and in case of subsequent enquiry.

To comply with the Academies Accounts Direction, the total paid to Members, Trustees and Governors in allowances, by way of reimbursing approved expenses, is required to be shown in notes to the published annual financial statements.

Claims will be subject to external audit and may also be investigated by the MAT's internal audit officer if they appear excessive or inconsistent.