Governance Community Expenses Policy

Category:	Trust-wide Policy
Authorised By:	Finance Committee under agreed delegations
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Next Review Date:	May 2028 with a rate review in April 2027

Version Control

Ver.	Date	Comment
2	April 2019	
2.1	April 2020	Review of rates
2.2	April 2021	Review of rates
3	April 2022	Cyclical review and annual review of rates
3.1	April 2023	Review of rates
3.2	April 2024	Review of rates. Travel rates remain unchanged; lunch/refreshment rate increased to £15pd
4	May 2025	Review of rates. Travel rates remain unchanged; lunch/refreshment rate increased to £15pd
4.1	December	Uplift of accommodation rates to reflect current business need
4.2	April 2026	Review of rates against HMRC guidance

This policy will be subject to ongoing review and may be amended prior to the scheduled date of the next review in order to reflect changes in legislation, statutory guidance, or best practice (where appropriate).

Contents

1. Policy statement

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

2. Allowable expenses

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

1. Members of the governance community will be able to claim allowances providing the allowances are incurred in carrying out their duties, as a 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 of the governance community 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 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 of the governance community should travel by train at 2nd class passenger rate; they may choose to travel at 1st class public transport but they will only be reimbursed the cost of 2nd class travel;
    - Where members of the governance community 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 of the governance community 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 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.

3. Non-allowable expenses

The Members, Trustees and LAB/Committee members of the 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 of the governance community using their own vehicles. Members of the governance community 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 The Head of Governance, Policy & Compliance or Governance Officer), attaching receipts where possible, and return it to the School or the Head of Governance, Policy & Compliance, 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 Deputy 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 will be reviewed annually 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, April 2026

HMRC approved mileage rates; where Members, Trustees or LAB members use their own vehicle

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
Motorcycles	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:

Type	Allowance	Notes
Breakfast	Maximum £8.00	If leaving home before 6:30am on the day of outward travel
Lunch and/or refreshments	Maximum £15.00 per day	
Evening meal	Maximum £20.00	If returning home after 10:00pm on the day of inbound travel or away
Overnight Stay (B&B) If a higher rate is required, this must be agreed with the Head or Chief Operating Officer in advance	Maximum of £180.00 per night	Inside London
	Maximum of £130.00 per night	Outside London

The Finance Committee will review subsistence rates annually.