

Governor and trustee allowances policy

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	Academy trust governance guide (DfE)
	Charity Commission CC11: trustee expenses and payments
	Finance policy

Document control

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1 Introduction and principles

The purpose of this policy is to ensure that no one is prevented from becoming a trustee or local governor on the grounds of cost.

The board of trustees has decided to pay reasonable allowances to cover costs that trustees and local governors incur in carrying out their duties. Allowances are paid from the budget of the relevant school or, for trustees, from the central budget.

This policy sets out the terms on which such allowances will be paid.

2 Legislation and guidance

The trust's articles of association permit trustees to be reimbursed reasonable expenses properly incurred in carrying out their duties, and the board sets its own policy on this. No other payments are made to trustees for acting as trustees (Academy Trust Handbook 2026, paragraph 5.37).

This policy complies with the trust's funding agreement and articles of association.

The trust has regard to the Charity Commission's guidance CC11: trustee expenses and payments, in line with the Academy Trust Handbook 2026 (paragraph 5.38), and to the DfE's academy trust governance guide.

3 Overview of allowable expenses

Trustees and local governors may claim allowances to cover expenditure necessary to enable them to perform their duties.

This does **not** include an attendance allowance or payment for loss of earnings.

Claims are made by completing the claim form at appendix 1 and submitting it, with receipts, to the trust's central finance team within 30 working days of the expense being incurred.

Allowances will only be paid on provision of a receipt or other evidence of cost, and will be limited to the amount shown.

Trustees and local governors may claim for:

- childcare;
- care for elderly or dependent relatives;
- extra costs incurred because of a disability or additional need, or because English is not their first language;
- travel and subsistence costs;
- telephone charges, photocopying, postage and stationery; and
- other justifiable expenses agreed in advance.

Claims will be paid in arrears on a case-by-case basis.

Reimbursable costs should be agreed in principle **before** they are incurred, by the chair of trustees (for trustees) or the chair of governors (for local governors). The chair's own costs are agreed by the vice chair.

No one may approve their own claim. Claims are approved by the chair of trustees or chair of governors as appropriate, and the chair's own claims by the vice chair. The chair or vice

chair may investigate claims that appear excessive or inconsistent. All claims are subject to audit.

Where a trustee or local governor uses their own vehicle, travel expenses must not exceed the current HM Revenue and Customs (HMRC) approved mileage allowance payment rates (see appendix 2). Before any mileage is paid, the claimant must confirm that their vehicle insurance covers business use, in line with the requirement for staff in the finance policy.

Expenses paid to trustees are disclosed in the trust's annual accounts, in line with the Academies Accounts Direction.

3.1 Appendix 1: trustee and local governor claim form

South Downs Education Trust Trustee and local governor claim form

School (or trust board):

Name:

Address:

Claim period:

I claim the total sum of £_____ for expenses as detailed below. I have attached receipts or other evidence of cost to support my claim. Where I have claimed mileage, I confirm that my vehicle insurance covers business use.

Signed by claimant: _____

Date: _____

Approved by chair (vice chair for the chair's own claim): _____

Date: _____

Expense type	£
Childcare	
Care for elderly or dependent relatives	
Costs arising from a disability, additional need or English not being a first language	
Travel or subsistence (mileage: state journeys and miles)	
Telephone charges, photocopying, postage or stationery	
Other (please specify)	
Total expenses claimed	

Submit this form, with receipts, to the trust's central finance team within 30 working days of the expenses being incurred.

3.2 Appendix 2: mileage rates

Mileage is reimbursed at the HMRC approved mileage allowance payment rates. At the date of this policy the rates are:

Vehicle	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

If HMRC changes these rates, the current published rates apply.