St Ralph Sherwin
Catholic Multi Academy Trust



Trust Board and Governor Expenses Policy

Version 7
October 2026

One of three Catholic Multi Academy Trusts in the Diocese of Nottingham

Document Provenance

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2.0	23/2/2022	Update from 2020 version
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4.0	15/3/2022	PB suggested changes
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6.0	28/04/2026	Additions for ATH 2025 alignment
7.0	14/10/2026	Updated reference to ATH

'If one of you is planning to build a tower, you sit down first and figure out what it will cost, to see if you have enough money to finish the job.'
Luke 14:28

1. Introduction, Purpose and Objectives

1.1. The intention of this policy is to provide guidance to those charged with governance so that they can ensure that only expenditure that is wholly, necessarily and exclusively incurred whilst engaged on Trust business is reimbursed to them.

1.2. St Ralph Sherwin Catholic Multi-Academy Trust acknowledges the role of Trust Board Directors and Governors in maintaining the strong Catholic ethos, setting the strategic direction and monitoring the performance of the Trust. Although the role is voluntary, the Trust wishes to provide a facility for Directors and Governors to be reimbursed for expenditure which they may incur in the course of their duties.

1.3. Directors must not put themselves in a position where their personal interests conflict with their duty to act in the interests of the charity unless authorised to do so. However, Directors are entitled to have their expenses met from the funds of the Trust. Expenses can include a wide range of costs including, for example, travel and other costs of attending meetings, specific telephone and broadband charges, travelling on trustee business, and providing childcare or care of other dependants while attending to governance business.

1.4. SRS does not expect Members, Directors, or Governors to be out of pocket in respect to work carried out for the Trust and encourages all Members, Directors, Trustees and Governors to submit claims for reasonable expenses incurred whilst carrying out their governance duties. However, it is always open to any individual to choose whether to claim, irrespective of this policy.

1.5. It is the responsibility of the claimant to only make claims for expenses that meet the criteria and that are within the limits set out in this policy. It is the responsibility of the person authorising a claim to thoroughly check its compliance.

2. Scope and responsibilities

2.1. This policy is owned by the Trust's Finance and Estates Committee and will be adopted by each academy but will be implemented by the Chief Financial Officer across the Trust on a day-to-day basis.

2.2. Policies and procedures implemented by the Trust are in place to control the organisation's exposure to risks identified within the risk register. All Governors and Directors must take appropriate steps to make themselves be aware of this and all policies of the Trust and the procedures in place including any updates issued from time to time. Should they have any queries relating to this or any other policy or procedure they should contact the Trust's Governance Lead who will provide guidance and where appropriate, training.

2.3. This policy sets out the basis on which the Members, Directors and Local Governors of St Ralph Sherwin Catholic Multi-Academy Trust and its academies (SRS) may claim reasonable expenses and the process for claiming. Governance duties and business includes all Members, Directors and Local Governors Board Meetings, Panels, Events, Formal Academy Visits, Training Courses and Conferences; casual visits will not qualify.

2.4. Expenses for employees are covered by a separate policy.

3. Legislation and Regulation

3.1. The Trust has a responsibility to effectively manage its financial resources as set out in the Academy Trust Handbook (ATH) 2025.

4. Principles

4.1. The Charity Commission has issued guidance on the payment of expenses to charity trustees. Claims for, and payment of, expenses must be consistent with the following principles

4.2. Expenses are refunds by SRS of payments which the Member, Director or Governor has needed to meet personally to carry out their governance duties. They are not payments for services. Payments for loss of earnings should be deemed as a payment for services.

4.3. Expenditure should be made by the most cost effective means available. Transport by train should be standard class. Wherever possible travel should be booked sufficiently in advance to take advantage of the better value tickets available.

Where this is not possible, a brief note of the reasons for extra expenses incurred should be attached to the claim form.

4.4. The expenses incurred must not be of a standard or nature which would constitute a personal benefit to the Member, Director or Governor e.g. elaborate meals, first class rail travel, business class air travel, because under charity law a Trustee/Director is not permitted to benefit personally from their governance role.

4.5. Evidence must be provided that the expenditure has been incurred which should be attached to travel claim forms. Mileage claims should be supported by a valid VAT receipt for fuel with a date appropriate to the date of travel – the Trust may be reimbursed for a proportion of VAT on mileage claims.

4.6. Expenses are not allowable for the costs of partners who attend an SRS event with a Member, Director or Governor.

4.7. All expenses must demonstrate value for money and be incurred using the most economical option available, in line with the Academy Trust Handbook.

5. Allowable expenses

5.1. Any reasonable costs facilitating relevant duties are legitimate expenses. Provided the academy only pays for the actual cost or expense, the payment is not taxable. This includes, but is not limited to, the following categories.

5.2. The reasonable cost of travelling to and from meetings, business and events; this can include the cost of using public transport, taxi fares, and petrol allowances to the level permitted by HM Revenue and Customs (HMRC) before tax becomes payable.

5.3. The expense claim form has the HMRC approved rates built into it, but for information purposes, at the time of writing, these are 45p per mile up to 10,000 miles and 25p per mile thereafter. An extra 5p per mile may be claimed for a passenger. Motorcycle and bike rates (where relevant) are 24p and 20p per mile respectively.

5.4. A VAT receipt for petrol must be submitted with the claim.

5.5. Under normal circumstances, no expenses will be provided for subsistence. However, where a Member, Director or Governor necessarily incurs additional costs for meals while undertaking approved Trust business, the Trust will reimburse the actual, reasonable cost of food and non-alcoholic drinks, supported by receipts.

5.6. Subsistence claims must:

- represent actual expenditure incurred
- be reasonable and proportionate
- be supported by itemised receipts
- demonstrate value for money, in line with the Academy Trust Handbook
- exclude alcohol and any hospitality for personal consumption

5.7. The limitations on reimbursement are:

- Attendance of more than 4 but less than 8 hours, 1 main meal
- Attendance of 8 hours or more but less than 12 hours, 2 main meals
- Attendance of 12 hours or more, 3 main meals

5.6. The reasonable cost of childcare, or care of other dependants (for example, an elderly parent) whilst attending trustee meetings; if it is agreed in advance, and in circumstances where a claimant would otherwise be caused hardship or be prevented from participating in essential governance activity

5.7. The cost of postage and telephone calls on Trust business.

5.8. The costs of a trustee'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 Trust.

5.9. Disability support, including translating documents into Braille for a blind trustee, or into different languages; provision of alerting and listening devices, other special aids for people with hearing impairment and special transport for the physically disabled.

5.10. The costs of buying training materials and publications relevant to trusteeship and governance

5.11. Cost of reasonable overnight accommodation and subsistence (including any essential care costs) while attending governance meetings or other essential events such as voluntary sector conferences or specialist training courses. Overnight accommodation and associated subsistence must be approved by the Chair of the Trust Board in advance. Claims must not exceed what a prudent person would consider reasonable for the location and circumstances.

6. Process for claiming expenses

6.1. All expense claims under this policy should be submitted on the expense claim form and sent to the Governance Lead together with receipts for all costs. Details of

expenditure should be itemised (i.e. travel and accommodation given separately) with the date for each. Forms are available at Trust Board meetings.

6.2. Expense claims should be made at regular intervals, and preferably every month. All expenses for the current financial year should be claimed before 31 August in that year.

6.3. It is most efficient for expenses to be paid directly into bank accounts. New claimants should contact the Chief Financial Officer with their bank details to facilitate this.

7. Monitoring, Compliance and Review

7.1. The Finance and Estates Committee has overall responsibility for monitoring and reviewing the impact of this policy and making recommendations for updates and revisions as needed, or when there are changes in regulations and legislation to which the Trust must respond.

7.2. The Finance and Estates Committee will review and sign off this policy every three years unless there are regulatory and legislative changes necessitate an earlier review.

7.3. This Policy will be published on the Trust website.

7.4. While the Trust is subject to a Notice to Improve, no payments may be made under this policy that fall within restricted financial freedoms (including novel, contentious or ex-gratia payments) without prior written approval from the DfE. This includes any payment that could be interpreted as a personal benefit beyond legitimate expenses.