



# THAMES LEARNING TRUST

Name of Policy	Trustee Expenses
Scope of Policy	This policy applies to all Members and Trustees of The Thames Learning Trust
Approved by	Risk, Finance and Resource Committee
Date of Approval	February 2026
Review period	One Year
Review Date	February 2027

GROWING STRONGER TOGETHER



# THAMES LEARNING TRUST

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## **1. Purpose and principles**

The Trust reimburses reasonable, evidenced expenses necessarily incurred by those carrying out governance duties, so that no one is prevented from contributing to governance on the grounds of cost. Reimbursement of expenses is not remuneration, salary or an attendance allowance.

All expenditure must represent proper use of public funds and meet the principles of regularity, propriety and value for money.

## **2. Legal and regulatory framework**

This policy is informed by and should be applied in accordance with:

- Academy Trust Handbook 2025 (effective from 1 September 2025).
- The Trust's funding agreement and Articles of Association.
- The Academies Accounts Direction (for accounting and disclosure requirements).
- Relevant charity law guidance on trustee expenses (where applicable).

Where guidance is updated, the Trust will apply the most recent requirements and update this policy at the next review (or sooner if required).

## **3. Scope and definitions**

### **3.1 Who this applies to**

- This policy applies to any individual carrying out governance functions for the Trust, including:
- Members of the Trust.
- Trustees/Directors of the Trust.
- Strategic Ambassadors
- Associate members and committee members (including Audit and Risk, Finance or other delegated committees).

### **3.2 What this covers**

The policy covers reimbursement of expenses necessarily incurred in connection with governance duties, such as attending meetings, undertaking academy visits as part of governance, attending approved governance training, and other authorised governance activities.

This policy does not cover staff expenses (which are managed under staff travel and expenses procedures).

## **4. Principles, controls and conflicts of interest**

- The Trust will ensure that:
- Expenses are only reimbursed where they are necessary for governance and have been actually incurred.
- Claims are supported by appropriate evidence (normally receipts).

- No one approves their own claim and approvals are independent and proportionate.
- Potential conflicts of interest are declared and managed in line with the Trust's Conflicts of Interest Policy.
- Spending decisions demonstrate value for money and are compliant with internal delegation limits.

Any expense that could be perceived as novel, contentious or reputational should be discussed with the Governance Professional and approved in advance in line with section 7.

## **5. Eligible expenses (what can be claimed)**

Provided they are necessary, reasonable, evidenced and represent value for money, the following may be claimed:

- Care costs: childcare or care arrangements for dependent relatives, where these additional costs are incurred to enable governance duties to be undertaken.
- Accessibility and inclusion: additional support costs incurred because of a disability/special educational need or where English is an additional language, where required to enable full participation in governance.
- Travel: public transport fares, mileage (within HMRC approved mileage rates), parking, tolls and other necessary travel costs.
- Subsistence: reasonable meals and refreshments where travel for governance duties requires this (receipts required).
- Governance training: course fees and associated travel/subsistence where training has been approved in advance.
- Reasonable administrative costs directly related to governance duties (e.g., postage, photocopying) where pre-approved or agreed by the Governance Professional.

All claims must be supported by receipts (or other evidence agreed in advance where receipts are not available). Reimbursement will be limited to the amount shown on the receipt and will not include gratuities unless expressly authorised.

## **6. Ineligible expenses (what cannot be claimed)**

The following must not be claimed or reimbursed from Trust funds:

- Attendance allowances, honoraria or any payment for performing the role.
- Payments to cover loss of earnings.
- Ordinary commuting costs (home to usual place of work/attendance) or personal travel unrelated to governance duties.
- Alcohol (except where explicitly permitted by Trust policy for religious services) and any inappropriate hospitality.
- Fines, penalties, personal insurance, personal clothing, gifts, personal subscriptions or any expense of a personal nature.

- Upgrades or discretionary spend (e.g., first class travel) unless pre-approved as necessary (for example, for accessibility reasons).

## **7. Approval and authorisation**

Claims are paid in arrears. Where costs are significant, unusual, or could be perceived as novel/contentious/reputational, they must be approved in principle before being incurred.

## **8. Claiming and payment process**

1. Complete the Trust expenses claim form (Appendix 1) and attach receipts/evidence.
2. Submit the claim to the nominated Trust contact (as published internally).
3. Claims should be submitted as soon as practicable and normally within 30 calendar days of the expense being incurred.
4. Approved claims will be reimbursed via the Trust's normal payment process.

For year-end accounting purposes, claims incurred in August should be submitted no later than 10 September unless agreed otherwise.

## **9. Recording, disclosure and retention**

All trustee expenses must be included in the annual report and accounts when required by the Academies Accounts Direction and accounting standards.

Trustee expenses will be disclosed in the Trust's annual report and financial statements where required by the Academies Accounts Direction and relevant accounting standards.

The Board (or a delegated committee) will receive periodic reporting on trustee expenses to support transparency and oversight.

## **10. Monitoring and review**

This policy will be reviewed at least annually by the Board (or delegated committee) and updated promptly where the Academy Trust Handbook or other requirements change.



## Appendix 2: HMRC approved mileage rates

Mileage claims for use of a personal vehicle must not exceed HM Revenue and Customs (HMRC) approved mileage allowance payments (AMAP) in force at the time of travel. The table below reflects the commonly used AMAP rates and should be checked against current HMRC guidance when claims are made.

Type of vehicle	First 10,000 miles	Above 10,000 miles
Cars and vans	45p	25p
Motorcycles	24p	24p
Bikes	20p	20p