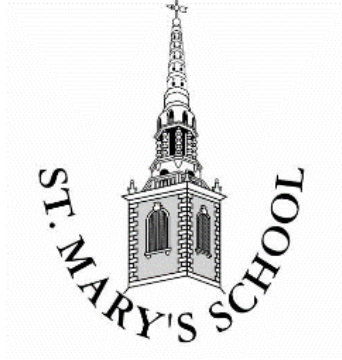




Governors' Allowances Policy

Policy Agreed: 23rd September 2026

Review date: Autumn 2027

(Interim) Executive Head Teacher: Anthony David

Chair of Governors: Rebecca Shilling

We believe that everyone is precious and loved by God. We aspire to let our light shine in all that we do. We nurture and empower one another to flourish. Together we shine in our world by showing compassion and by serving others. Let God's light shine through us.

Our Vision

“I have come that they may have life, and have it to the full.” (John 10:10)

Governance at St Mary’s is service. Our governors give their time and skills voluntarily and without payment. This policy ensures that no one is excluded from that service by virtue of the cost of giving it - and that what we do reimburse, we reimburse openly, fairly and within the law.

Status of this document

Maintained schools with delegated budgets are required by the DfE Maintained Schools Governance Guide (2024) to maintain a written policy on governors’ allowances if they intend to reimburse expenses. This policy fulfils that requirement and is approved by the Governing Body of St Mary’s CofE Primary School. It applies to all governors and associate members serving on the school’s Governing Body.

1. Our Vision and Principles

St Mary’s is a Church of England primary school. Our vision is rooted in the words of Jesus: “I have come that they may have life, and have it to the full” (John 10:10). Service to the school community - as a parent, as a member of the parish, as a professional, as a citizen - is at the heart of how the school is governed.

“For even the Son of Man did not come to be served, but to serve.” (Mark 10:45)

Governors at St Mary’s give their time, expertise and judgement voluntarily and without payment. This is the foundation of school governance and we honour it. At the same time, we believe that no one should be excluded from serving as a governor because of the costs they would personally bear in doing so. This policy ensures that legitimate, modest expenses are reimbursed openly and fairly, in line with the law.

1.1 Our four principles

1. Governance is service, given freely.

Our governors are not paid for the role itself, and they do not expect to be. The work of governance is offered as a contribution to the life of the school and the wider community.

2. No one should be barred by cost.

We want our Governing Body to reflect the diversity of our school community. Where someone’s ability to serve depends on the reimbursement of legitimate expenses — travel, childcare, costs arising from disability - we will reimburse them. Allowances are an instrument of equality, not a perk.

3. We follow the law and good practice.

Reimbursement is in accordance with the School Governance (Roles, Procedures and Allowances) (England) Regulations 2013 and the DfE Maintained Schools Governance Guide. We do not pay for things the law does not permit.

4. We are transparent.

All claims are documented, certified, and open to internal and external audit. The total annual sum of governor allowances claimed is recorded in the Governing Body's annual report.

2. Status and Scope

2.1 Status of this policy

This is the Governing Body's policy on the payment of allowances to governors and associate members of St Mary's CofE Primary School. It is required by the DfE Maintained Schools Governance Guide and is one of the school's mandatory governance policies. The Governing Body has determined to operate a scheme for the reimbursement of expenses on the terms set out in this document.

2.2 Who this policy applies to

This policy applies to:

- All governors of St Mary's, including foundation governors appointed by the LDBS, parent governors, the staff governor, the Headteacher (where they elect to serve as a governor), the LA governor, and co-opted governors
- Associate members appointed by the Governing Body to serve on committees
- Members of any temporary committees or panels constituted by the Governing Body (e.g. complaints panels, exclusion review panels)

2.3 What this policy does not cover

- Salaries or remuneration for governance duties - governance is voluntary and unpaid
- Loss of earnings for time spent on governance duties - these are not reimbursable (see Section 6)
- Expenses incurred by staff in their employed capacity (covered by the school's staff expenses arrangements)
- Costs of independent legal or professional advice taken privately by an individual governor
- Personal liability insurance for governors (the school carries appropriate indemnity through the LA / RPA / equivalent and individual policies are not reimbursable)

2.4 Related policies and documents

- The Governing Body's Code of Conduct
- Register of Governor Interests
- Standing Orders / Terms of Reference of the Governing Body and its Committees
- Equality Policy and Equality Information
- Data Protection Policy and Privacy Notices
- Whistleblowing Policy

3. Legal Framework

3.1 Principal legislation

- The School Governance (Roles, Procedures and Allowances) (England) Regulations 2013, Part 6 (regulations 27–31)
- Section 519, Education Act 1996 (basis for LA-funded allowances where schools do not have a delegated budget - not directly applicable to St Mary's)
- Employment Rights Act 1996, section 50 (statutory right to time off for public duties, including governance)
- Income Tax (Earnings and Pensions) Act 2003 (treatment of expenses and allowances)
- Equality Act 2010 (duty to make reasonable adjustments)
- UK GDPR; Data Protection Act 2018; Data (Use and Access) Act 2025

3.2 The statutory basis for paying allowances

Regulation 28 of the 2013 Regulations

“The governing body of a maintained school which has a delegated budget may determine to pay a member of that governing body or any associate member payments by way of allowance referred to in paragraph (2). Such payments by way of allowance are in respect of expenditure necessarily incurred for the purpose of enabling the governor or associate member to perform any duty.”

St Mary's has a delegated budget and therefore operates under Regulation 28. Where the school did not have a delegated budget, allowances would be paid by the LA under Regulation 29 and section 519 of the Education Act 1996.

3.3 Statutory and departmental guidance

- DfE Maintained Schools Governance Guide (March 2024) - successor to the Governance Handbook; sets out the legal framework for governor allowances
- HMRC Approved Mileage Rates (current published rates)
- LDBS guidance for Voluntary Aided Church of England schools
- LB Islington schools finance guidance

4. Definitions

Term	Definition
Governor	An individual appointed or elected to the Governing Body of St Mary's in any capacity - including foundation, parent, staff, LA, co-opted governors, and the Headteacher (where they choose to be a governor).

Associate member	A non-voting (or limited voting) individual appointed by the Governing Body to serve on one or more of its committees, contributing skills or perspective.
Allowance	A reimbursement to a governor or associate member for expenditure necessarily incurred for the purpose of enabling them to perform a governance duty.
Expense	A specific cost incurred by a governor or associate member in carrying out a governance duty, supported by a receipt or other evidence.
Necessarily incurred	An expense that the governor would not have incurred but for the performance of the governance duty, and which is reasonable in amount.
Loss of earnings	Income that a person does not receive because they are away from paid work to attend a governance duty. Loss of earnings is NOT a reimbursable expense under this policy or the Regulations.
HMRC Approved Mileage Rate	The rates published by HM Revenue and Customs which determine the maximum tax-free amount that may be paid per mile for the use of a privately owned vehicle on business. Current rates: 45p per mile for the first 10,000 miles in a tax year, 25p per mile thereafter for cars and vans; 24p for motorcycles; 20p for bicycles. The school applies the rates in force at the date of travel.
Receipt	Documentary evidence of the amount of an expense - a printed receipt, electronic receipt, ticket, invoice or equivalent verifiable record.

5. The Voluntary Nature of Governance

The fundamental position

Governors at St Mary's are volunteers. They cannot be paid - and they do not seek to be paid - for their service as governors. This is a settled and important feature of school governance in England. What this policy provides is the reimbursement of certain modest, necessarily-incurred expenses, so that no one is barred from serving by virtue of personal cost.

This policy does not change the voluntary nature of governance. Choosing not to claim is a perfectly proper exercise of judgement and many governors at St Mary's do so. The policy exists to protect those for whom claiming is necessary, and to ensure that all claims, when made, are processed openly and consistently.

6. What Cannot Be Reimbursed

The Regulations are clear on what cannot be paid:

- Loss of earnings, including time taken off paid work to attend governance duties
- Salary, fee, retainer or any other form of payment for the role of governor itself
- Costs not necessarily incurred for the performance of governance duties
- Costs that exceed the rate set in the Regulations or in this policy
- Costs not supported by a valid receipt or other documented evidence
- Personal expenses unrelated to governance, even if incurred on a day a governance duty was performed

6.1 A note on time off work

Employees of organisations have a statutory right under section 50 of the Employment Rights Act 1996 to reasonable time off (without pay, unless the employer chooses otherwise) to perform certain public duties, including governance of a maintained school. Loss-of-earnings reimbursement is therefore not a permitted expense under this policy. Where an employer pays a governor while on governor duties, that is a matter between governor and employer, not for the school.

7. What Can Be Reimbursed

The Governing Body has determined that the following categories of expense, where necessarily incurred, may be reimbursed under this policy. In every case, the expense must be reasonable in amount and supported by a receipt or equivalent evidence.

7.1 Travel

Mode	Rate	Notes
Private car	Up to HMRC Approved Mileage Rate (45p / 25p)	Cap is the lower of HMRC rate or actual fuel cost. Mileage is calculated by the most direct reasonable route between home (or workplace, if more direct) and the school or meeting venue.
Motorcycle	Up to 24p per mile	HMRC Approved Mileage Rate
Bicycle	Up to 20p per mile	HMRC Approved Mileage Rate
Public transport	Cost of standard or off-peak fare on production of ticket or e-ticket	We do not reimburse first-class travel

Taxi	Cost on production of receipt	Reimbursable only where public transport is not available, where personal safety or disability requires it, or where significant time is saved at modest cost
Parking	Cost on production of receipt or photographic evidence	Reimbursable where parking is necessary to attend the duty

Governors using a private vehicle are reminded that they are responsible for ensuring their motor insurance covers the use of the vehicle for governance duties. The Governing Body cannot be liable for any insurance shortfall or excess. Most personal motor insurance policies cover voluntary work, but governors are advised to check with their insurer.

7.2 Childcare

The Governing Body recognises that childcare costs can be a real barrier to participation, particularly for parent governors. Childcare costs necessarily incurred to enable a governor to attend a meeting or other governance duty are reimbursable, where:

- The childcare is provided by a registered or otherwise reasonable carer who is not a member of the governor's own household
- The cost is reasonable for the locality and the duration
- A receipt or equivalent evidence is provided
- The hours claimed correspond to the duration of the governance duty plus any reasonable travel time

7.3 Care of dependents

Where a governor cares for an elderly relative, an adult with a disability, or another dependent, and the performance of governance duties requires alternative care arrangements, the costs of those arrangements may be reimbursed on the same basis as childcare - reasonable, evidenced, and corresponding to the duration of duty.

7.4 Costs arising from disability

Reasonable adjustments under the Equality Act 2010 include the reimbursement of additional costs a disabled governor incurs in performing their duties - for example:

- Specialist transport (e.g. taxi where public transport is not accessible)
- Communication support (e.g. BSL interpretation, speech-to-text reporting) where the school has not directly arranged it
- Use of personal assistive technology where school resources are not adequate
- Other adjustments agreed with the Chair of Governors / Headteacher in advance

Such costs are reimbursed in addition to standard travel and other allowances. Where ongoing adjustments are needed, the Chair of Governors will confirm the arrangements in writing so that no governor needs to negotiate them repeatedly.

7.5 Telephone, postage and stationery

Where a governor incurs personal expense in the discharge of governance duties - e.g. work-related international calls, postage of confidential papers, or printing essential to a panel role - these are reimbursable on production of receipt or evidence. Routine domestic telephone use, home internet costs, and small incidental items are not normally reimbursable.

7.6 Subsistence and refreshments

Subsistence is reimbursable in limited circumstances:

- Where a governance duty extends across a normal mealtime and exceeds four continuous hours away from home
- Where governance duty involves attendance at an external event over a meal time and meals are not provided
- At a reasonable rate against receipt - we will not reimburse alcoholic drinks, tips beyond service charge, or extravagant choices

Refreshments at school meetings are normally provided by the school directly. Subsistence is not paid for ordinary committee meetings on school premises.

7.7 Training and professional development

The school normally pays for governor training directly. Where a governor incurs costs to attend a course, conference or seminar with prior written approval of the Chair of Governors, the following are reimbursable on production of receipts:

- Course fees (where the course is approved and not already paid by the school or LA)
- Travel to and from the venue
- Subsistence on the same basis as Section 7.6
- Reasonable accommodation costs for residential events approved in advance

Approval of training expenses is by the Chair of Governors on the advice of the Headteacher, with reference to the Governing Body's training plan and budget. Training that benefits the governor in their other professional roles is not reimbursable.

7.8 Attendance at conferences and external events

Where a governor is asked by the Governing Body to represent the school at a conference, LDBS event, LA event, or similar, reasonable travel and subsistence costs are reimbursable on the same basis as Sections 7.1 and 7.6.

8. Rates and Limits

8.1 Annual budget

The Governing Body sets an annual budget for governors' allowances as part of the school budget approval. This budget is published in the school's annual financial summary. For 2026–2027 the indicative budget is set by the Governing Body at its budget approval meeting.

8.2 Maximum amounts

- Travel: HMRC Approved Mileage Rate (current rates are 45p per mile for the first 10,000 miles in a tax year, 25p thereafter; 24p motorcycle; 20p bicycle). The school applies the rate in force at the date of travel
- Public transport: actual standard or off-peak fare
- Taxi: actual fare on receipt; subject to the conditions in Section 7.1
- Parking: actual cost on receipt or photographic evidence
- Childcare and dependant care: actual reasonable cost on receipt
- Subsistence: a reasonable amount on receipt; the Governing Body will set guideline maxima as part of the annual review of this policy
- Telephone, postage, stationery: actual cost on receipt
- Disability-related costs: actual reasonable cost on receipt, with prior agreement where appropriate
- Training: actual cost on receipt, with prior approval

8.3 Reasonableness

All claims must be reasonable. Claims that are clearly excessive may be reduced or refused, with reasons recorded. The Chair of Governors and Headteacher exercise judgement on reasonableness, taking advice from the Governance Professional / Clerk where appropriate.

9. The Procedure for Claiming

9.1 Claim form

All claims are made on the Governor Allowance Claim Form (Appendix A). The form requires:

- Claimant's name and governance role
- The duty performed (date, nature, location)
- Itemised list of expenses
- Receipts attached for each item (or photographic evidence where receipts are unavailable)
- Total amount claimed
- Claimant's signature and date

9.2 Timeliness

Claims should be submitted within four weeks of the date the expense was incurred. Claims submitted more than three months after the expense was incurred will not normally be accepted, unless there is a clear reason for the delay.

9.3 Certification

No governor certifies their own claim

Every claim must be certified by another person before payment. Acceptable certifiers are: the Chair of Governors (for all governors' claims except the Chair's own); the Vice-Chair (for the Chair's claims); the Headteacher (for any governor's claim); a nominated officer (e.g. School Business Manager) where authorised by the Governing Body. The certifier confirms that the duty was performed, the expense is allowable under this policy, and the supporting evidence is in order.

9.4 Submission and payment

- Completed and certified claim forms are submitted to the School Business Manager
- Payment is made by BACS to the governor's named bank account, normally within 30 days of receipt
- Receipts and certified claim forms are retained by the school in accordance with the Data Retention Schedule
- Where a claim is queried, the certifier and the claimant resolve the query before payment
- Where a claim is refused or reduced, written reasons are provided to the claimant

9.5 Disputed claims

Where a claimant disputes a refusal or reduction of a claim:

1. The claimant raises the matter with the Chair of Governors in writing
2. Where the Chair certified or refused the claim, the claimant raises the matter with the Vice-Chair
3. If unresolved, the matter may be referred to the Governing Body or its Finance Committee for determination
4. The decision of the Governing Body is final at school level; complaints procedures and ultimately external routes (LDBS, LA, Charity Commission for Foundation matters) remain available

10. Records, Audit and Transparency

10.1 Records

- All claim forms, receipts and certifications are retained for at least 6 years (consistent with general financial records retention)
- Records are held securely and access is restricted to those with a legitimate role
- Records are subject to internal and external audit
- Personal data in the records is processed in accordance with the school's Data Protection Policy

10.2 Annual reporting

At each annual review of this policy, the Governing Body considers a summary report including:

- The total sum of governors' allowances claimed in the year
- Number of governors who claimed (without naming)
- Categories of expenditure (travel, childcare, training, etc.) by total
- Any claims refused or reduced and the reasons
- Any patterns suggesting policy adjustment

The total sum is included in the school's annual financial statements where required by audit standards. Individual governors' claims are not published, but are open to internal audit and to inspection by the Local Authority and the LDBS.

10.3 Audit

Governor allowance claims are part of the school's overall financial controls and are subject to:

- Internal audit by the school's finance team and Finance Committee
- Local authority audit (where Islington exercises its audit role)
- External audit where applicable
- LDBS oversight where appropriate to a Voluntary Aided school

11. Tax Considerations

Reimbursements under this policy are intended to compensate for actual costs incurred, not to provide income. Where reimbursement is at or below HMRC Approved Mileage Rate (for travel) or against actual receipted cost (for other expenses), there is normally no income tax or National Insurance liability. The school reports reimbursements as required by HMRC.

Governors are responsible for considering any individual tax implications. Where a governor is uncertain, they should consult HMRC guidance or their own tax adviser. The school does not provide tax advice.

Where exceptionally a payment is made above HMRC Approved Mileage Rate or where any element of a payment could constitute a benefit-in-kind, the school will consider the appropriate reporting under HMRC P11D requirements and inform the recipient governor.

12. Equality and Accessibility

12.1 The principle

This policy exists in significant part to support the equality of access to school governance. The Governing Body is committed to a governance team that reflects the diversity of our school

community. Practical barriers to service - cost of travel, childcare, accessibility - should not function as filters that exclude particular groups from contributing.

12.2 Reasonable adjustments

In addition to specific provisions in Section 7.4 above, the Governing Body considers what reasonable adjustments may be needed to enable any governor with a disability to participate fully. This may include:

- Adjustments to meeting locations, format or duration
- Provision of papers in accessible formats
- Communication support
- Flexible meeting times to accommodate caring responsibilities
- Hybrid or remote participation where consistent with regulatory requirements for governance
- Reimbursement of additional costs incurred

12.3 Public Sector Equality Duty

The Governing Body considers the Public Sector Equality Duty in this policy and in its operation. Annual review considers whether the policy or its operation may unintentionally disadvantage any group, and adjustments are made where indicated.

13. Data Protection

Personal data processed in connection with this policy includes claimants' names, contact details, bank account details for payment, and information about expenses incurred. This is processed on the lawful basis of public task (Article 6(1)(e) UK GDPR) and, where the data relates to disability or health, on Article 9(2)(g) substantial public interest. The school's Data Protection Policy and Privacy Notice for Governors and Volunteers set out the full position.

Banking details are securely stored and accessible only to those with a legitimate role in payment. Records are retained for the period required for financial audit purposes and then securely destroyed.

14. Policy Review

14.1 Review schedule

This policy is reviewed:

- Annually by the Governing Body - typically alongside the budget approval
- Whenever the Regulations or DfE guidance change
- Whenever HMRC Approved Mileage Rates change in a way that significantly affects practice
- In response to any audit recommendation or experience of operating the policy

14.2 Approval

This policy is approved by the full Governing Body. Material amendments require Governing Body approval; minor administrative updates (e.g. updating HMRC rates that are explicitly cross-referenced) may be made by the Chair of Governors and reported at the next Governing Body meeting.

Appendix A: Governor Allowance Claim Form

This claim form is used for all reimbursements under the Governors' Allowances Policy. Receipts must be attached to the form for every item claimed.

Field	Detail
Claimant name	_____
Governance role	_____
Email / contact	_____
Bank account name	_____
Bank sort code	_____
Bank account number	_____

Itemised expenses (continue on a second sheet if needed):

Date	Description / nature of duty / amount / receipt attached
_____ —	_____ —
_____ —	_____ —
_____ —	_____ —
_____ —	_____ —
_____ —	_____ —
TOTAL	£ _____

Declaration:

I confirm that the expenses claimed above were necessarily incurred by me in the performance of my governance duties at St Mary's CofE Primary School, that the amounts are accurate, that the supporting receipts are attached, and that I have not made or will not make a claim for the same expenses elsewhere.

Field	Signature / Date
Claimant signature	_____
Date	_____
Certifier name (not the claimant)	_____
Certifier role	_____
Certifier signature	_____
Date	_____
Office use — date paid	_____

Appendix B: Quick Reference — Decision Path

Q1 - Was the expense necessarily incurred for governance duties?

If NO - not reimbursable. If YES, continue.

Q2 - Is it loss of earnings or a payment for the role itself?

If YES - not reimbursable. If NO, continue.

Q3 - Is it a category of expense covered by Section 7?

If NO - not normally reimbursable; consult Chair of Governors. If YES, continue.

Q4 - Is it within the rate or limit set in this policy / Regulations?

If NO - reimbursable up to the limit only. If YES, continue.

Q5 - Is it supported by a receipt or other valid evidence?

If NO - not reimbursable. If YES - complete the claim form, attach receipts, submit to a certifier (not yourself).

Appendix C: Key Roles and Contacts

Role	Name and Contact
Chair of Governors	[Name, contact]
Vice-Chair of Governors	[Name, contact]
Headteacher	[Name, contact]
Clerk / Governance Professional	[Name, contact]
School Business Manager	[Name, contact]
Data Protection Officer	Claire Mahegan
LB Islington Schools Finance / Audit	[Contact]
LDBS Governance Adviser	[Contact]

Appendix D: References and Related Guidance

- The School Governance (Roles, Procedures and Allowances) (England) Regulations 2013, Part 6 (regulations 27–31)
- Section 519, Education Act 1996
- Employment Rights Act 1996, section 50
- Income Tax (Earnings and Pensions) Act 2003
- Equality Act 2010
- UK GDPR; Data Protection Act 2018; Data (Use and Access) Act 2025
- DfE Maintained Schools Governance Guide (March 2024)
- HMRC Approved Mileage Rates (gov.uk/expenses-and-benefits-business-travel-mileage)
- LDBS guidance for Voluntary Aided Church of England schools
- LB Islington schools finance and governance guidance
- School policies: Code of Conduct for Governors; Register of Governor Interests; Financial Procedures and Scheme of Delegation; Equality Policy; Data Protection Policy; Whistleblowing Policy

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