



Trustee and Governor Expense Policy

This policy has been approved by the Family of Learning Trust Board

Date Policy was created: March 2021 Date
Policy will be reviewed: March 2023

TRUSTEE AND GOVERNOR EXPENSES POLICY

1. Introduction

The Trust values the time and support given voluntarily by those who undertake Trustee and Local Governor roles and responsibilities.

Multi academy trusts have a significant level of autonomy which makes it all the more important for the board to consider the regularity, propriety and value for money of all aspects of trust business.

This policy has been developed in accordance with the Department of Education's Governance Handbook, the requirements of the Education Funding Agency's (EFA) Academies Financial Handbook (AFH), the trust's articles of association and guidance provided from the Charity Commission (CC11)

The Trust has the discretion to pay allowances from the Trust's annual budget allocation to Directors/Trustees and Governors for certain allowances which they incur in carrying out their duties. Skills for Life Trust believes that paying such expenses, as set out below, is important in ensuring equality of opportunity to serve as a Trustee or Local Governor for all members of the community and so is an appropriate use of Trust funds.

2. Definitions

In this procedure the following words and expressions shall have the following meanings:

"Trust Board" or "Trustees" means the Board of Directors of the Trust as constituted from time to time.

"Governors" means the local governing body of each Academy referred to as the Local Governing Body (LGB) as constituted, or where appropriate, any sub-committee of the Local Governing Body.

"Trust" means the Family of Learning Trust and/or any of its academies;

3. Allowances

Trustees and Governors of the Trust will be able to claim reimbursement of expenses providing they are incurred in carrying out their duties as a Trustee, Governor or representative of the Trust.

Trustees/Governors will be able to claim for the following, on a case-by-case basis:

- 3.1.** The reasonable cost of travelling to and from Trust meetings, and on Trust 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 before tax becomes payable. Mileage will

be calculated according to the shortest route to and from the required destination. Mileage rates are currently 45p per mile for less than 10,000 miles per year, 25p per mile thereafter.

- 3.2. Subsistence costs, payable at the specified rates for Trust personnel, for the cost of meals taken while on Trust business.
- 3.3. The cost of postage and telephone calls on Trust business
- 3.4. Communication support; translating documents into Braille or into different languages; provision of learning and listening device etc.
- 3.5. Cost of reasonable overnight accommodation and subsistence while attending Trust meetings or other essential events such as specialist training courses
- 3.6. Claims for the reasonable cost of childcare, or care of other dependant whilst attending meetings or other agreed activities, such as training events. This excludes situations where the individual has a spouse, partner or other responsible adult who normally lives in the family home to help care for his/her child(ren)/other dependant.

All expenses incurred should follow the Academies Financial Handbook's principle of value for money i.e. "the economic, efficient and effective use of all the resources in the Trust's charge, the avoidance of waste and extravagance, and prudent and economical administration". They must also be affordable within each Academy's general budget or the central Trust budget for Trustee expenses.

4. Expense payments which will NOT be paid

- 4.1. Any expense in connection with foreign travel
- 4.2. Payment of hotel accommodation or travel costs for spouses or partners who are not themselves travelling on Trust business
- 4.3. Expenses that can be claimed from any other source
- 4.4. Compensation for loss of earning whilst carrying out Trust business
- 4.5. Attendance allowances

Reimbursements for purchases made on behalf of the Trust are not counted as expenses and are accounted for as part of the Trust's general expenditure.

5. Arrangements for making claims

- 5.1. It is good practice for a Trustee or Governor to agree the anticipated cost of any expenditure which is to be reclaimed with their Chair before incurring such expenses. However, any expenditure which in total exceeds £25.00 MUST always be pre-approved by their Chair prior to being incurred.
- 5.2. The following process and principles will apply to the approval of expenses:
 - 5.2.1. The actual cost must be notified to the Chair within four weeks of incurrence, and
 - 5.2.2. A claim for reimbursement must be submitted to the Chair (see appendix 1) within four weeks of the expense being incurred.
 - 5.2.3. A receipt is required in order to obtain a refund.

- 5.3.** In cases where the above principles have not been followed, the claim will be forwarded to the Family of Learning Trust Finance & Audit Committee for review. If the Committee decides not to approve the claim then the claimant will be notified in writing of the reasons the expenses have not been approved and the claimant may then appeal in writing to the Chair of the Board of Directors whose decision is final.
- 5.4.** In the case of a Chair of an LGB claim this should be approved by the Chief Executive Officer. In the case of the Chair of Trust Board reclaiming expenses this should be authorised by the Chair of the Finance & Audit Committee (if this is the same individual it should be referred to the Finance Director for approval).

6. Accounting for Trustee expense claims

- 6.1.** Annually a schedule of all expenses reimbursed to either Trustees or Governors will be submitted to the Trust Finance & Audit Committee for review.
- 6.2.** As part of the applicable Statement of Recommended Practice the Trust will disclose as a note to its accounts:
- The total amount of trustee expenses
 - The nature of the various expenses
 - The number of trustees involved
 - If trustees have received no expenses this should also be stated

7. Other payments

No Trustee or Governor may receive any other financial benefit from the Trust or any of its academies such as payment for services unless this is permissible under the Articles of Association.

8. Statement of review

The Board of Trustees has agreed that this policy will be reviewed on a two-yearly basis unless Government guidance or legislation forces an earlier revision. Any review will take into consideration all aspects of applicable legislation and advice current at the time of the review. The next 'Period of Review' will be February 2023.

Request for Refund

Academy (Please circle)

BH DF Trust

Name of Payee

Department/Budget

Purchase Order Reference

Date of Submission

Goods Purchased — please attach receipts

Total

Approved by Chair / CEO:

If over £20, refund to be made via Cheque

If under £20 — Refund can be made by cash

Sign once cash collected :