

# **SPECIALIST LEARNING TRUST**

## **TRUSTEE EXPENSES POLICY**

Date approved by Trustees	22 <sup>nd</sup> April 2020
Date of next review	Autumn 2023

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## 1. **Statement of intent**

- 1.1 At Specialist Learning Trust, we are dedicated to good practice and ensuring equality throughout school processes.
- 1.2 The governance of schools in England is deeply rooted in the principle of voluntary service, but academies have the opportunity to decide whether they wish to pay expenses to Trustees. Specialist Learning Trust believes that no Trustee should be out-of-pocket in respect to carrying out their duties on behalf of the academy and, therefore, that the payments of expenses for Trustees are important in ensuring equality for all members of the school community.

## 2. **Legal framework**

- 2.1 This policy has due regard to statutory legislation including, but not limited to, the following:
- The Charities Act 2011
  - The Trustee Act 2000
- 2.2 This policy has due regard to guidance, including, but not limited to, the following:
- Academies Financial Handbook 2019
  - The Charity Commission (2012) 'Trustee expenses and payments'
  - DfE (2019) 'Governance handbook'

## 3. **Payment of expenses**

- 3.1 There are three circumstances in which Members and Trustees may be paid by the Academy. These are:
- reimbursement of reasonable expenses properly incurred when acting on behalf of the academy (note this is at the discretion of the Board);
  - payment for services provided outside the role of Trustee (this is subject to very strict rules – see section 8 below);
  - payment of salary to staff Trustees in their capacity as an employee and not as a Trustee.
- 3.2 The following points should be noted when considering paying expenses to Trustees:
- Payments may be made for any expenditure necessarily incurred by individuals to enable them to carry out their duties to the Board;
  - Allowances for travel cannot exceed the Inland Revenue Authorised Mileage Rates;
  - Payments of other allowances must only be made on provision of a receipt. The amount to be paid should be determined by the Board and be limited to the amount shown on the receipt;
  - Trustees may not claim attendance allowances i.e. payment for attending meetings or for loss of earnings;
  - Payments will be paid from the academy's General Annual Grant funding;
  - Expenses paid will apply to all categories of Trustee.

## 4. **What allowances are eligible?**

- 4.1 Specialist Learning Trust will allow for payments by way of allowance in respect of expenditure necessarily incurred for the purpose of enabling individual Trustees to perform

the duties expected of them by the Board. Examples of eligible expenses necessarily incurred are:

- Childcare expenses (excluding payments to a direct family Member or former spouse or partner);
- Care arrangements for an elderly or dependant relative (excluding payments to a family Member or former spouse or partner);
- Telephone charges, photocopying, stationery etc.;
- Travel to attend a course related to their duties as a Trustee.

4.2 This is not intended to be an exhaustive list. The Board will consider claims and make their own decisions in light of the academy's needs. In making these decisions care will be taken to ensure not to make payments that incur tax.

## **5. Reimbursement of travel allowances**

5.1 If travel is undertaken by means of public transport, the guidance on reimbursing only actual expenditure will apply. The limitations on travel made by private vehicle are obtained from the Inland Revenue who issue approved mileage rates which do not incur tax. It is acceptable to pay less than the authorised mileage rates but the rates must not be exceeded. The rates are changed annually and can be found on the Inland Revenue website: [www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk).

## **6. Expenses not allowable**

6.1 No payments will be authorised for attendance payments or loss of earnings.

## **7. Approval of payment of expenses incurred**

7.1 The Chair of the Board will authorise payment of expenses claims for individual Trustees by signing a claims form (see appendix 1). Receipts or evidence of expenditure should be attached to the claim form.

7.2 Claims submitted by the Chair to the Board will be authorised by the Accounting Officer.

7.3 Once approved, the claims form together with receipts, should be forwarded to the Finance Manager and will be settled by BACs payment. Claims will be subject to independent audit in the usual course of the financial year.

## **8. Paying academy Members and Trustees for another role**

8.1 Since the Trust must ensure that all income and profits are applied towards its charitable objects, it will not be possible to pay Members and Trustees in the capacity of that role. However, under the Trust's Articles of Association it stipulates the circumstances an individual could receive payments from the Trust, provided that they are being paid for something being provided outside the role of Member or Trustee.

8.2 The Articles allow a Member or Trustee to be paid for services other than those that they would normally be expected to provide. A Trustee can also take part in the normal trading and fundraising activities of the Trust on the same terms as members of the public. To rely on this, a Trustee must adhere to certain conditions:

- the amount paid must be reasonable in all circumstances and must comply with the Academies Financial Handbook (section 3.2) regarding trading with connected parties,

which requires services to be provided at cost where goods or services are provided by individuals or organisations connected to the Academy (see section 8 below);

- the Trustee must be absent from any part of a meeting in which there is a discussion of the payment, not vote and is not counted in the quorum for that part of the meeting;
- the other Trustees must be satisfied that it is in the best interests of the academy to contract with that Trustee rather than someone who is not a Trustee;
- the reasons for their decision must be recorded in the minutes;
- a majority of the Trustees then in office have not received a benefit under the relevant provisions in the Articles.

8.3 If this situation arose it will be carefully considered whether the arrangement presents any reputational risks to the Trust.

## **9. Monitoring and review**

9.1 This policy will be reviewed on a tri-annual basis by the Chief Financial Officer in conjunction with the Finance Committee. Any changes will be referred to the Board for approval.

9.2 This policy will be brought to the attention of all new Trustees upon their appointment.

**TRUSTEE EXPENSES CLAIM FORM**

Trustee's Name: .....

Address: .....

.....

Date of Claim: .....

<b>Nature of Expense</b>	<b>£</b>
Childcare	
Care arrangements for elderly or dependent relative	
Support for Trustees with special needs	
Support for Trustees whose first language is not English	
Travel to training courses/meetings	
Travel/subsistence to national meetings or training events	
Telephone charges	
Postage	
Photocopying	
Stationery	
Other (please specify)	
<b>TOTAL CLAIMED</b>	

I claim the total sum of £..... for expenses as detailed above. I have attached relevant receipts to support my claim.

Signed:..... Date:.....

Authorised:.....(Chair of Trustees) Date:.....

This form should be submitted to the Finance Office, Glebe School, Hawes Lane, West Wickham, Kent, BR4 9AE