
TRUSTEES EXPENSES POLICY



RÆDWALD
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RATIFIED BY THE TRUST BOARD IN:
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TRUSTEES EXPENSES POLICY

Person responsible for this policy:	Angela Ransby
Policy author:	Debbie Spencer
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Policy displayed on website:	Yes

CEO Signature:	Angela Ransby
Trust Board Signature:	Roger Fern

1. Statement

The Board of Trustees plays a key role in the success of the Academy Trust and the concept of unpaid trusteeship has been one of the defining characteristics of the charitable sector, contributing greatly to public confidence in charities. Individual Trustees should not be deterred from playing their full part because of incidental costs and trustees are entitled to have their expenses met from the funds of the charity. Expenses can include a wide range of costs, therefore it is proposed that the following expenses can be claimed (using the Academy Trust's official Reimbursement of Expenses claim forms):

1. Car mileage allowance (at HM Revenue and Customs Authorised Mileage Rate currently 45p per mile)
2. Motorcycle allowance (at HM Revenue and Customs Authorised Mileage Rate currently 24p per mile)
3. Public Transport Costs (actual cost incurred)
4. Bicycle allowance (at HM Revenue and Customs Authorised Mileage Rate currently 20p per mile)
5. Meals (reasonable and necessary costs incurred)
6. Childcare or care for a dependent (actual cost incurred)

Where a trustee does not have a spouse, partner or other responsible adult to care for a child/ren or the person requiring care during a period of absence, in which that trustee attends meetings of the governing body, its committees or in otherwise representing the school or governing body; claims will be limited to reimbursing the actual cost paid to a registered child minder or the cost of the sum paid to a carer.

7. Support for Trustees with special needs (actual cost incurred)

Where the school or trustee board does not provide facilities or equipment to enable a trustee for example to communicate or otherwise take part in the activity in question, claims will be limited to reimbursing the cost of, for example, provision of a signer, audiotapes, braille documentation, or travelling and subsistence for a person providing support, as the case may be.

8. Support for Trustees whose first language is not English (actual cost incurred).

The translation of documents or provision of an interpreter may be met in circumstances similar to a trustee with special needs.

9. Telephone Calls, copying, stationery etc (actual cost incurred) may be reimbursed where the trustee is unable to use the facilities of the school in the performance of any duty on behalf of the governing body. Trustees must keep a written record or obtain a receipt, (where possible), relating to the expenditure so incurred. Claims will be limited to reimbursing the actual costs involved.

The Trustee Board will monitor, evaluate and review these payments periodically and at least when HM Revenue and Customs update their guidance.

Claims should normally be made within one month from when the expense was incurred and should be supported by receipts and records of journeys undertaken on the forms available from the Finance Officer. Claims should be approved by the Chair of Trustees.

Expenses which are excessive, and /or which do not relate to legitimate trustee activities are not legitimate trustee activities.

Reimbursement of trustees for purchases that they have personally & properly made on behalf of the trust are not counted as expenses and are accounted for as part of the trust's general expenditure. Trustees can be paid for providing services to the trust over & above normal trustee duties. The decision to do this must be made by those trustees who will not benefit. They must decide that the service is required by the trust & agree that it is in the trust's best interest to make the payment and when there is a clear & significant advantage to the trust that will outweigh any disadvantages.

There are a number of conditions, all of which must be met before payment to a trustee for services can be made validly. The conditions are that:

- there is a written agreement between the charity and the trustee or connected person who is to be paid
- the agreement sets out the exact or maximum amount to be paid
- the trustee concerned may not take part in decisions made by the trustee board about the making of the agreement, or about the acceptability of the service provided
- the payment is reasonable in relation to the service to be provided
- the trustees are satisfied that the payment is in the best interests of the charity
- the trustee board follows the 'duty of care' set out in the 2000 Act
- the total number of trustees who are either receiving payment or who are connected to someone receiving payment are in a minority
- there is no prohibition against payment of a trustee

It is also a condition that, before entering into this type of agreement, trustees must 'have regard to' the commission's guidance on the subject. The commission has used [section 4: Paying trustees for services of the Charity Commission's guidance on trustee expenses & payments \(CC11\)](#) to provide this guidance and trustees must be able to show that:

- they are aware of this guidance
- in making a decision where the guidance is relevant, they have taken it into account
- if they have decided to depart from the guidance, they have a good reason for doing so