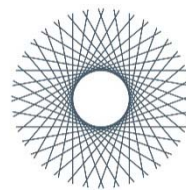


# Expenses policy (Trustees)



HERTS FOR  
LEARNING  
**MULTI  
ACADEMY  
TRUST**

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**NAME OF POLICY:** Expenses (Trustees)

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**STATUS:** Non statutory

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**DATE ISSUED:** December 2017

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**REVIEW DATE:** December 2019

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**APPROVED BY:** Board of Trustees

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**APPROVAL DATE:** December 2017

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## 1. INTRODUCTION

- 1.1 This policy is designed to set out in what circumstances Trustees are entitled to claim for expenses. Trustees of the Herts for Learning Multi Academy Trust provide a voluntary service and as such should not be out of pocket for the service they provide.
- 1.2 The Herts for Learning Board of Trustees believes that paying expenses to Trustees, in specific categories as set out below, is important in ensuring equality of opportunity for all members of the community and so is an appropriate use of Academy funds.

## 2 BACKGROUND

- 2.1 This policy has been developed with reference to:
  - DfE's [Governance Handbook](#)
  - Academies Financial Handbook
  - Herts for Learning Multi Academy Trust's Articles of Association
  - The Charity Commission's [Trustee Expenses and Payments](#)

## 3. WHAT ARE EXPENSES?

- 3.1 Expenses are refunds of legitimate payments which a Trustee has had to meet personally in order to carry out his or her duties to the Trust. Expense claims should

normally be supported by bills or receipts, except where it is impractical to expect this, for example, where very small amounts are claimed.

#### 4. HOW TO CLAIM EXPENSES

4.1 The cost of items d to h in the list below must be notified to the Chief Executive Officer (CEO) by email for approval prior to the expense being incurred; items a to c do not require prior approval. Trustees' expenses claims should be submitted to the Company Secretary on the Trust's Expenses Claim form for Trustees within four weeks of the expense being incurred, for approval by the CEO in consultation with the Chief Finance Officer.

4.2 Forms should include receipts and be posted to the following address:

Company Secretary  
Herts for Learning Multi Academy Trust  
Robertson House SROB218  
Six Hills Way  
Stevenage  
Hertfordshire  
SG1 2FQ

4.3 As long as the academy/Trust only pays the recipient for the actual cost or expense, the payment is not taxable.

4.4 In cases where the above process has not been followed, the claim will be forwarded to the Finance, Audit and Risk Committee for review. If the Committee decides not to approve an expense 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 Trustees, whose decision is final.

#### 5. LEGITIMATE EXPENSES

5.1 The following are examples of legitimate expenses which may be claimed<sup>1</sup>:

- a. The reasonable cost of travelling to and from Trust meetings, and on associated business and events. This can include the cost of using public transport, taxi fares for short journeys, and petrol allowances to the level permitted by HM Revenue and Customs (HMRC) before tax becomes payable
- b. Providing special transport, escort, equipment or facilities for a Trustee with a disability whilst on Trust business;
- c. Communication support: translating documents into Braille for a visually impaired Director or Local Governor, or into different languages; provision of alerting and listening devices, and other special aids for people with hearing impairment;
- d. Reasonable refunds for the cost of meals taken whilst on Trust business;
- e. Cost of reasonable overnight accommodation and subsistence (including any essential care costs) whilst on Trust business;
- f. The reasonable cost of childcare, or care of other dependants (for example, an elderly parent) whilst on Trust business;
- g. The cost of postage, printing and telephone calls on Trust business;

- h. The costs of a Trustee's telephone rental and broadband subscription, so long as these are split to reflect the percentage of time relating to usage on behalf of the Trust.

## 6. EXPENSES THAT DO NOT CONSTITUTE LEGITIMATE CLAIMS

- 6.1 The Trustees of the Herts for Learning Multi Academy Trust acknowledge that Trustees are providing a voluntary service and that:
  - Trustees will not be paid an attendance allowance
  - Trustees will not be reimbursed for loss of earnings
- 6.2 The following are examples of expenses that do not constitute legitimate claims or are excessive, and/or do not relate to activities of the Trust:
  - a. Payment to cover the loss of earnings;
  - b. Attendance allowance;
  - c. Payment of hotel accommodation or travel costs for spouses or partners who are not themselves travelling on the business of the Trust or a Local Governing Body;
  - d. Payment of private telephone bills for business unrelated to the Trust or a Local Governing Body;
  - e. Payment of private medical insurance;
  - f. Petrol mileage rates above the levels approved by HMRC for claimable expenses;
  - g. In the case of a Trustee nominated by an organisation, expenses already allowed for under that organisation's statutory or contractual arrangements.
- 6.3 Directors/governors cannot claim expenses in connection with foreign travel.
- 6.4 Claims will be subject to independent audit and may be investigated by the Finance, Audit and Risk Committee if they appear excessive or inconsistent. Annually a schedule of all expenses reimbursed to Trustees will be submitted to the Committee for review.

## 7 NOTES

### 7.1 Travel expenses

- Public Transport- reimbursement of fare upon production of ticket; rail travel should be by second class and every effort should be made to use fares which offer best value.
- Car - the latest HMRC mileage allowances should be applied. Claims for parking must be accompanied with a ticket.
- Taxi - reimbursement of fare upon production of receipt. A taxi should only be used if the same journey cannot be made by public transport, is necessary to support a disabled Trustee or to ensure the safety of a Trustee.

### 7.2 Childcare

Subject to a pre-agreed hourly rate and on production of a receipt to prove that expenditure has taken place. The maximum per hour is £5.00. Expenses for childcare can only be paid in respect of care provided by officially registered carers. Reimbursement cannot be made for informal arrangements with family members.

### 7.3 Care arrangements for an elderly or dependent relative

Claims for the actual cost of reimbursement to a registered carer may be made while attending Trustee meetings or other agreed activities, such as training events. Appropriate proof of payment should be submitted.

- 7.4 **Clerical expenses** (stamps, envelopes, photocopying/printing etc)  
As required to cover the cost of unavoidable clerical expenses incurred carrying out Trustee duties but subject to proof of purchase (e.g. till receipt)
- 7.5 **Subsistence expenses** (meals and refreshments in connection with an overnight stay)  
Authorisation for subsistence claims must be made in advance and subject to an agreed maximum.
- 7.6 **Booking of Hotel Accommodation/Travel/Subsistence**  
Where overnight accommodation or travel requirements outside the region are required approval should be sought in advance from the CEO or Chair of Trustees. In these cases accommodation and travel tickets will be made through the Trust. The maximum claim for subsistence in respect of travel that will require overnight accommodation must be agreed in advance.

APPENDIX 1

**Herts for Learning Multi Academy Trust**

**Trustee Expenses Claim Form**

<b>Name:</b>		<b>Date:</b>	
<b>Address</b>		<b>Claim Period:</b>	
<b>Post Code</b>			

I claim the total sum of £..... for Trustees' expenses as detailed below. I have attached relevant VAT receipts to support my claim.

Signed:

<b>Category</b>	<b>Amount £</b>	<b>Date</b>
Travel		
Specialist transport, escort, equipment		
Communication support		
Subsistence		
Overnight accommodation/subsistence		
Childcare/Care arrangements for a dependent relative		
Communication support		
Clerical/telephone calls/rental		
Other (please specify)		
<b>TOTAL EXPENSES CLAIMED</b>		

Authorised by:

Date:

*This form should be submitted to the Company Secretary within one month of incurring the expense:*  
Herts for Learning Multi Academy Trust, Robertson House SROB218, Six Hills Way, Stevenage,  
Hertfordshire, SG1 2FQ

**PLEASE REMEMBER TO ATTACH RECEIPTS**