



**PAYMENT OF TRUSTEE  
AND  
GOVERNOR EXPESNSES  
POLICY**

Approved by Trustees: 6<sup>th</sup> February 2017

For Review: February 2020

## **1. INTRODUCTION**

This policy is designed to set out in what circumstances Trustees and Local Governing Body members ('Local Governors') are entitled to claim for expenses. Hastings Academies Trust Trustees and Local Governing Body members provide a voluntary service and as such should not be out of pocket for the service they provide. This policy will be applied equally to all categories of Trustees and Local Governors.

## **2. BACKGROUND**

This policy has been developed with reference to:

- School Governance (Roles, Procedures and Allowances) (England) Regulations 2013 (Departmental advice for school leaders and governing bodies of maintained schools and management committees of PRUs in England);
- Academies Financial Handbook;
- Hastings Academies Trust Articles of Association;
- Trustee Expenses and Payments (The Charity Commission).

## **3. WHAT ARE EXPENSES?**

Expenses are refunds of legitimate payments which a Trustee or Local Governor has had to meet personally in order to carry out his or her duties to the Trust or Local Governing Board. 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**

- a) Local Governors' expenses claims should be submitted to the School Business Manager (or equivalent). The School Business Manager will provide the relevant form to be completed.
- b) Trustees' expenses claims should be submitted on the Trust's Expenses Claim form for Trustees, for approval by the Executive Head, and posted to the following address:
- c) As long as the school/Trust only pays the recipient for the actual cost or expense, the payment is not taxable.

## **5. LEGITIMATE EXPENSES**

The following are examples of legitimate expenses which may be claimed:

- a) The reasonable cost of travelling to and from Trust or Local Governing Body meetings, and on associated business and events. This can include the cost of using public transport (where is preferred as far as is practicably possible), taxi fares for short journeys, and petrol allowances to the level permitted by HM Revenue & Customs (HMRC) before tax becomes payable;
- b) Communication support: translating documents into Braille for a visually impaired Trustee or Local Governor, or into different languages; provision of alerting and listening devices, and other special aids for people with hearing impairment;

- c) Providing special transport, equipment or facilities for a Trustee or Local Governor with a disability whilst on Trust or Local Governing Board business;
- d) Reasonable refunds for the cost of meals taken whilst on Trust or Local Governing Body business;
- e) Cost of reasonable overnight accommodation and subsistence (including any essential care costs) whilst on Trust or Local Governing Body business;
- f) The reasonable cost of childcare, or care of other dependants (for example, an elderly parent) whilst on Trust or Local Governing Body business;
- g) The cost of postage and telephone calls on Trust or Local Governing Body business;
- h) The costs of a Trustee's or Local Governor'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.

All expenses (with the exception of a. and b. in the above list) should be approved by the Executive Head (in the case of Trustees) or the Chair of the Local Governing Body and the School Business Manager or equivalent (in the case of Local Governors) **prior** to the expenses being incurred.

## **6. EXPENSES THAT DO NOT CONSTITUTE LEGITIMATE EXPENSES**

The following examples (not an exhaustive list) of expenses that do not constitute legitimate claims or are excessive, and/or do not relate to activities of the Trust or Local Governing Board:

- 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.