



**The  
Three  
Rivers**  
Learning Trust

<b>Name of Policy</b>	<b>Trustee Expenses</b>
<b>Policy Number</b>	
<b>The Three Rivers</b>	
<b>Named Person(s)</b>	<b>F Ewart</b>
<b>Review Committee</b>	
<b>Last review date</b>	Spring 2023
<b>Next review date</b>	Spring 2024

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## **Statement of intent**

At **The Three Rivers Learning Trust**, we are dedicated to good practice and ensuring equality through school processes.

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. **The Three Rivers 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.

**The Three Rivers Learning Trust** encourages all trustees to submit claims for reasonable expenses incurred whilst carrying out their duties.

## 1. Legal framework

- 1.1. This policy has due regard to statutory legislation including, but not limited to, the following:
  - The Charities Act 2011
  - The Trustee Act 2000
- 1.2. This policy has due regard to guidance, including, but not limited to, the following:
  - The Charity Commission (2012) 'Trustee expenses and payments'
  - DfE (2017) 'Governance handbook'
  - ESFA (2022) 'Academy Trust Handbook 2022'
- 1.3. This policy operates in conjunction with the following school policies:
  - Declaration and Conflicts of Interest Policy

## 2. What are expenses?

- 2.1. For the purpose of this policy, "**expenses**" are refunds paid to trustees to cover the costs incurred whilst fulfilling their governance duties for the academy trust.
- 2.2. Allowances of properly incurred expenses are not a payment to trustees for their services, nor do they count towards any kind of personal benefit.

## 3. What can trustees claim expenses for?

- 3.1. Payments can only be paid for expenditure necessarily incurred to enable the person to perform any governance duty.
- 3.2. Expenses will be paid on provision of a receipt, at the rate set out in the scheme, and will be limited to the amount shown on the receipt.
- 3.3. Trustees of **the Three Rivers Learning Trust** are permitted to claim expenses in the following instances, on a case-by-case basis and with prior approval from the **Chair of the board of trustees**:
  - **Travel:**
    - Claims for expenses may be made for travel between the trustee's household and an academy or the trust's central administration office in their personal car, at the level of mileage rates published by HMRC (45 pence per mile).
    - The nature of the travel must be related to the work of the **board of trustees**, e.g. trustee meetings, training courses.

- Payments will be reimbursed for use of public transport or taxis, upon production of a valid receipt.
- The costs of parking for business away from the academy trust, where necessary, will be returned upon production of a valid receipt.

- **Hospitality:**

- Claims for expenses may be made for the costs of meals taken whilst undertaking their trustee duties and upon production of a valid receipt.
- The costs for reasonable overnight accommodation and subsistence while attending trustee meetings or conferences will be reimbursed, only when the proposed claim has been agreed by the **board of trustees** in advance.

- **Childcare:**

- In cases where a trustee does not have a spouse or family member to care for a child/children when the trustee must attend meetings relating to the work of the **board of trustees**, expenses will be returned for the cost of childcare or a babysitter.
- Allowances will also be reimbursed for the cost of care for elderly or dependant relatives where the trustee must be absent due to their trustee duties.

- **Specific needs:**

- Trustees may claim allowances for expenses relating to specific needs incurred when carrying out approved duties.
- The circumstances in which trustees can claim expenses for specific needs may include: taxi fares, audio equipment or support from a signer, braille transcription, special transport for individuals with disabilities, etc.

- **Telephone charges, broadband, photocopying, stationery, etc.:**

- Claims for reimbursements can be made where a trustee is unable to use an academy's or the trust's central administration office facilities for any of the above.
- Allowances will be returned upon production of a valid receipt, where appropriate. In all other cases, a full written report must be submitted.

NB. This list is not exhaustive and the **board of trustees** may decide to reimburse in other instances; however, this will be discussed by the **board of trustees** prior to any repayment of expenses.

#### **4. Payments which do not count as expenses**

4.1. Trustees are not able to receive allowances for the following:

- Payments for hotel accommodation or travel costs for spouses or partners who are not participating in the business of the academy trust
- Payments for private telephone bills for business unrelated to the academy trust
- Payments for private medical insurance
- Petrol mileage rates above the mileage rates published by HMRC (45 pence per mile)
- Parking fines

NB. This list is not exhaustive and the **board of trustees** may decide to reject other requests for expenses which are excessive, false or unreasonable.

4.2. Any trustee that attempts to claim expenses which are excessive or false, as outlined above, may be liable to removal from the **board of trustees** and, if the expense has already been reimbursed, may be liable to repay the academy trust for the amount paid.

## 5. How are expenses claimed?

5.1. Trustees should claim expenses on a **termly** basis, unless the amount to be claimed is substantial and/or urgent.

5.2. Claims should be made using a claim form, and submitted to the **chief operating officer**, via the trust's **governance manager**.

5.3. An example of the Claim Form which will be used by the trustee can be found in the appendices.

5.4. Any claims will not be reimbursed unless authorised by the **chief operating officer**.

5.5. All claims will be subject to independent audit. If claims appear to be too frequent or excessive, the **board of trustees** may ask for further details.

5.6. The **board of trustees** will account for all expenses in the academy trust's accounts; this includes:

- Details of the payments and other benefits to trustees and connected persons.
- Details of the legal authority upon which the payment has been made and the reasoning for it.

## 6. Trustee payments

- 6.1. Trustee payments are paid from the academy trust's funds in return for the work the trustee has carried out on behalf of the **board of trustees**, and usually involves paying the trustee for services above their normal trustee duties.
- 6.2. Trustees may also receive benefits "in kind", i.e. free use of an academy within the trust's facilities for which other users would need to pay.
- 6.3. Such payments are classed as taxable income and, therefore, the academy trust will only grant these payments if there is suitable authority from the Charity Commission to do so and the academy trust's governing document does not prohibit these payments.
- 6.4. The Charity Commission will only authorise these payments where it has been clearly shown to be in the academy trust's interests, and will consider issues such as the following:
  - The reasons for the payment
  - Whether conflicts of interest have been managed appropriately
  - Whether the Secretary of State for Education is in agreement
  - Whether the payment of any trustees is in the longer-term interests of an academy in the trust or the academy trust
- 6.5. Before the payment can be validated, and authority is received from the Charity Commission, the **board of trustees** will ensure that the following conditions are met:
  - There is a written agreement between the academy trust and the trustee or connected person to whom the payment is to be paid
  - The written agreement sets out the exact or maximum amount to be paid
  - The trustee concerned will not partake in decisions made by the **board of trustees** concerning the making of the agreement or the acceptability of the service provided
  - The payment is reasonable in relation to the service provided and equivalent to the same service that may be provided by an equally qualified and experienced person
  - The **board of trustees** follows the duty of care guidelines outlined in the Trustee Act 2000

- The total number of trustees, or those connected to the trustees, who are receiving the payment is a minority
  - There is no prohibition against payment of a trustee
  - The Charity Commission's guidance surrounding trustee payments has been considered and adhered to where relevant
  - The payment is in the best interests of an individual academy, academies or the academy trust
- 6.6. Any written agreements for payments to trustees will be recorded separately to minutes, and must meet the criteria outlined in section 4.4. of the Charity Commission's 'Trustee expenses and payments' guidance.
- 6.7. When exercising the duty of care in deciding whether a payment to a trustee is viable, the **board of trustees** will fulfil its requirements to:
- Exercise the power responsibly in the best interests of the academy trust.
  - Seek professional advice when in doubt.
  - Be clear that the payment of a trustee can be justified.
  - Ensure that conflicts of interest are properly and openly managed in accordance with the academy trust's **Conflicts of Interest Policy**.
  - Ensure that agreements are complied with and that any poor performance is identified and addressed.
  - Retain the agreement.
  - Disclose the payments in the academy trust's accounts.
- 6.8. In the application to the Charity Commission to approve a payment, the **board of trustees** will demonstrate:
- What steps have been taken to recruit trustees without payment for their services and, if none, the reasons why.
  - Why it is considered advantageous to the academy trust to pay a trustee.
  - Whether the functions to be carried out are genuinely those of a trustee.
  - That the payment is reasonable and affordable, and will not affect the ability of the **board of trustees** to carry out its duties.



- What risks have been identified and how they will be managed.
- How the unpaid trustees will be able to review performance, judge value for money and, if necessary, bring the payments to an end.
- How conflicts of interest will be managed in accordance with the **Conflicts of Interest Policy**.

## **7. Monitoring and review**

- 7.1. The **governance manager** will review this policy on an **annual** basis in conjunction with the **board of trustees**, and will make any changes necessary.
- 7.2. All trustees are required to familiarise themselves with this policy upon their appointment to the **board of trustees**.

## Claim Form

This claim form consists of two sections. Section two must only be completed when payment has been made to another party, e.g. child carer.

### Section one

<b>Name of trustee:</b>		<b>Date:</b>
<b>Date of expenditure:</b>	<b>Details of expenditure:</b>	<b>Claim:</b>
<b>Total claim:</b>		

**[To be completed once authorisation of the claim has been approved.]**

I certify that the above expenses are actual and necessary, and confirm that cash/cheque has been received.

<b>Signature of trustee:</b>		<b>Date:</b>
<b>Signature of chief operating officer:</b>		<b>Date:</b>
<b>Reimbursed by (name):</b>		<b>Date:</b>

### Section two

<b>Duty of service, e.g. childcare:</b>	
<b>Name of provider:</b>	
<b>Amount received (£):</b>	
<b>Signature:</b>	
<b>Date:</b>	

