



# **Trustee Expenses Policy**

Ratified by trustees: November 2024

To be reviewed: November 2027

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## **Statement of intent**

At Westminster Academy 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. Westminster Academy 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.

Westminster Academy 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'

## 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 Westminster Academy Trust are permitted to claim expenses in the following instances, on a case-by-case basis and with prior approval from 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.

- **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.
- **Any other justifiable pre-approved allowances**

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

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

- Loss of earnings
- 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 SBM.

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 SBM.

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. Monitoring and review**

6.1. The headteacher will review this policy every three years in conjunction with the board of trustees, and will make any changes necessary.

6.2. 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

Name of trustee:		Date:
Date of expenditure:	Details of expenditure:	Claim:
Total claim:		£

[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.

Signature of trustee:		Date:
Signature of SBM		Date:
Reimbursed by (name):		Date:

### Section two

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