Trustee and Governor Expenses Policy

Policy Type:	**Trust Core Policy**
Date Issued by MAT:	**12/11/2024**
Approved By:	**Trust Board (Finance, Audit and Resources Committee)**
Approval Date:	**07/10/2024**
Review Date:	**October 2027**
Person Responsible:	**Head of Governance**

Our Christian Ethos and Values
All policies within the Diocese of Norwich Education and Academies Trust (DNEAT) (hereafter referred to as "the Trust"), whether relating to an individual academy or the whole Trust, will be written and implemented in line with our Christian ethos and values.

We have high ambition for all, and we truly value the wider educational experience.

We walk and talk our Christian values. We put people at the centre of the organisation and want to see them flourish and grow. Our schools are inclusive, welcoming those of all faiths and none.

Overall accountabilities and roles
The Trust has overall accountability for all its academies and staff. Through a Scheme of Delegation, it sets out the responsibilities of the Trust, its Executive Officers, the Local Governing Body and the Principal / Head Teacher. The Principal / Head Teacher of each academy is responsible for the implementation of all policies of the Trust.

All employees of the Trust are subject to the Trust's policies.

1. Statement of intent
The Trust is dedicated to good practice and ensuring equality through processes.

The Trust believes that no Trustee or Governor should be out-of-pocket in respect to carrying out their duties on behalf of the Trust and, therefore, that the payments of expenses for Trustees and Governors are important in ensuring equality for all members of the Trust community.

The Trust encourages all Trustees and Governors to submit claims for reasonable expenses incurred whilst carrying out their duties.

1. Legal framework
This policy has due regard to statutory legislation including, but not limited to, the following:

- The Academy Master Funding Agreement
- The Charities Act 2011
- The Trustee Act 2000

This policy has due regard to guidance, including, but not limited to, the following:

- The Charity Commission (2023) 'Trustee expenses and payments'

2. Overview
For the purpose of this policy, "expenses" are refunds paid to Trustees and Governors to cover the costs incurred whilst fulfilling their governance duties for the Trust.

Allowances of properly incurred expenses are not a payment to Trustees and Governors for their services, nor do they count towards any kind of personal benefit.

Expenses

- Payments can only be paid for expenditure necessarily incurred to enable the person to perform any governance duty.
- 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.
- Trustees and Governors of the 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/local governing body:

Travel:

- Claims may be made for travel between the Trustee or Governor's household and an academy or the Trust's central administration office in their personal car.
- The nature of the travel must be related to their voluntary role including meetings and training.
- 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 Trust, where necessary, will be returned upon production of a valid receipt.

Hospitality:

Trustees and Governors will be able to claim for the overnight accommodation or subsistence only in exceptional circumstances and subject to the prior approval of the Chief Executive Officer.

Childcare:

Trustees and Governors will be able to claim for the following, on a case-by-case basis and with the prior approval of the Chief Executive Officer:

- Childcare or baby-sitting allowances (excluding payments to a current or former spouse or partner)
- Cost of care arrangements for an elderly or dependant relative (excluding payments to a current or former spouse or partner)

Specific needs:

Trustees and Governors will be able to claim for the following, on a case-by-case basis and with the prior approval of the Chief Executive Officer:

- Trustees and Governors may claim allowances for expenses relating to specific needs incurred when carrying out approved duties.
- The circumstances in which Trustees and Governors 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, postage, stationery, etc.:

- Trustees and Governors should be mindful of the Trust's aim to conduct its business in a paperless manner as far a possible when considering the decision to print.
- Claims for reimbursements can be made where a Trustee or Governor 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.

3. Payments which do not count as expenses

Trustees and Governors 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 Trust.
- Payments for private telephone bills for business unrelated to the 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 Trust may decide to reject other requests for expenses which are excessive, false or unreasonable.

Any Trustee or Governor that attempts to claim expenses which are excessive or false, as outlined above, may be liable to removal and, if the expense has already been reimbursed, may be liable to repay the Trust for the amount paid.

The Trust acknowledges that:

- Trustees and Governors may not be paid an attendance allowance.
- Trustees and Governors may not be reimbursed for loss of earnings.

4. How are expenses claimed?

- Trustees and Governors should claim expenses on a monthly basis, unless the amount to be claimed is substantial and/or urgent.
- Claims should be made by submitting an invoice to the Head of Governance.
- The Head of Governance will authorise the invoice and pass to the Finance team for payment.
- Payment terms are the later of 30 days from the date the invoice is received or 30 days from the invoice date
- The invoice template to be used by the Trustee or Governor can be found in Appendix 1.
- The invoice template can be downloaded from GovernorHub.
- To comply with audit requirements, invoices **must be typed**, not handwritten.
- All claims will be subject to independent audit. If claims appear to be too frequent or excessive, the Chief Financial Officer may ask for further details.
- The Board of Trustees will account for all expenses in the Trust's accounts; this includes:
    - Details of the payments and other benefits to Trustees and Governors and connected persons.
    - Details of the legal authority upon which the payment has been made and the reasoning for it.

5. Monitoring and review

The Head of Governance will review this policy every three years, or sooner if necessary.

Appendix 1

INVOICE

Trust:	DNEAT / ST BENET'S / DONESC (delete as applicable)	**Date:**	
Trust Board/Academy or Federation:		**Invoice No:**	
From: (name and address)		**To:**	Head of Governance governance@donesc.org

DESCRIPTION	AMOUNT
TOTAL	£0.00

Please make payment to: (account name)	
Sort Code:	
Account Number	
Authorised by:	Head of Governance
Signed:	
Date:	

Please email or to the Head of Governance as per above

Payment will be made 30 days from the date the invoice is received or 30 days from the invoice date, whichever is the later