Trustee and Local Governor Expenses Policy

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Version: 6

Monitoring and Evaluation:

Formal evaluation Trust Board

Summit Education Trust is committed to the safeguarding and welfare of its students and young people

Purpose

Summit Education Trust is committed to ensuring that no individual is prevented from undertaking a governance role because they would incur reasonable costs in carrying out their duties.

This policy sets out the circumstances in which Summit Education Trust will reimburse reasonable and properly incurred expenses incurred by Trustees and members of Local Governing Boards (LGBs) when undertaking authorised governance duties on behalf of the Trust.

The purpose of this policy is to ensure that:

- individuals are not unreasonably out of pocket as a result of carrying out their governance responsibilities;
- expenditure is reasonable, necessary and represents value for money;
- claims are appropriately authorised and supported by evidence;
- Trust funds are used appropriately and transparently; and
- the Trust complies with its Articles of Association, the Academy Trust Handbook, applicable charity law and Charity Commission guidance.

Scope

This policy applies to:

- Trustees of Summit Education Trust;
- members of Local Governing Boards acting in their governance capacity; and
- other individuals undertaking governance duties on behalf of the Trust where the Trust has specifically authorised the reimbursement of expenses.

This policy does not provide authority for the payment of remuneration, fees or other benefits to Trustees or Local Governors.

Where a proposed payment goes beyond the reimbursement of reasonable expenses, the Trust must ensure that the payment is permitted under the Trust's Articles of Association and complies with the Academy Trust Handbook, charity law and relevant Charity Commission guidance.

General principles

All expenses claimed under this policy must be:

- genuinely incurred;
- necessary for the individual to undertake their authorised governance duties;
- reasonable in amount;
- appropriately supported by receipts or other evidence where available;
- claimed within a reasonable period after the expenditure is incurred; and
- authorised in accordance with the Trust's financial procedures.

Individuals should use reasonable judgement when incurring expenses and should seek approval in advance where there is any uncertainty about whether an expense will be reimbursable.

The Trust will not reimburse expenditure which is excessive, unreasonable, personal in nature or not connected with the individual's authorised governance responsibilities.

Expenses that may be reimbursed

Subsistence

Reasonable subsistence costs may be reimbursed where an individual is required to be away from their normal location for a sufficient period as a result of authorised Trust business.

The Trust will normally reimburse the actual reasonable cost of meals rather than provide an automatic allowance.

Alcohol will not be reimbursed.

Where meals or refreshments are provided by the Trust or another organisation, additional meal expenditure should not be claimed.

Accommodation

Where an overnight stay is reasonably necessary for an authorised Trust activity, the reasonable cost of accommodation may be reimbursed, subject to prior approval wherever practicable.

Accommodation should be appropriate and represent value for money.

Personal upgrades or additional costs for accompanying individuals will not be reimbursed.

Caring responsibilities

The Trust may reimburse reasonable additional costs incurred where an individual has caring responsibilities and those costs arise directly because the individual is undertaking authorised governance duties.

This may include reasonable childcare or additional costs associated with caring for a dependent relative.

Such costs must be:

- additional costs that would not otherwise have been incurred;
- reasonable;
- supported by appropriate evidence where available; and
- agreed in advance wherever practicable.

Disability or additional support requirements

The Trust may reimburse reasonable additional costs incurred by an individual where those costs are necessary to enable them to undertake their governance responsibilities.

This may include reasonable costs associated with accessibility, disability related requirements, communication support or other reasonable adjustments.

The Trust will consider such claims in accordance with its commitment to equality, accessibility and inclusion.

Expenses that will not normally be reimbursed

The Trust will not normally reimburse:

- personal expenditure unrelated to governance duties;
- fines, penalties or other charges arising from an individual's actions;
- alcohol;
- costs relating to accompanying family members or other individuals;
- personal upgrades;
- entertainment or hospitality for personal purposes;
- expenses which have already been reimbursed from another source;
- excessive or unreasonable expenditure; or
- costs which have not been appropriately authorised.

No payment for attendance or loss of earnings

Trustees and Local Governors will not receive payment simply for attending meetings or undertaking their governance role.

The Trust will not normally compensate Trustees or Local Governors for loss of earnings.

Authorisation

Expenses should be agreed in principle before they are incurred wherever practicable, particularly where the expenditure is unusual, significant or likely to exceed normal expectations.

Trustees' expense claims should be authorised in accordance with the Trust's approved financial procedures.

Local Governor expense claims should be authorised in accordance with the Trust's Scheme of Delegation and financial procedures.

Where the claimant is the Chair of the Board or Chair of an LGB, the claim should be authorised by an appropriate alternative authorised person.

Claims process

Claims should be submitted using the Trust's approved expenses process.

Claims should normally include:

- date of expenditure;
- nature and purpose of the expenditure;
- amount claimed;
- appropriate receipts or supporting evidence;
- details of travel and mileage where applicable; and
- confirmation that the expenditure relates to authorised Trust business.

Claims should be submitted promptly and normally within 30 days of the expenditure being incurred.

The Trust may refuse reimbursement where insufficient evidence is provided, unless there is a reasonable explanation and the expenditure can otherwise be verified.

Receipts and evidence

Receipts should be retained and submitted for all expenses wherever reasonably possible.

Where a receipt is unavailable, the claimant should provide an appropriate explanation and alternative evidence where available.

The Trust reserves the right to request further evidence before approving a claim.

All claims are subject to the Trust's normal financial controls and may be reviewed as part of internal scrutiny or external audit.

Value for money

All expenditure from Trust funds must represent appropriate value for money.

Individuals undertaking governance duties should:

- consider whether the expenditure is necessary;
- select reasonable and proportionate options;
- avoid unnecessary additional costs; and
- use Trust resources wherever reasonably available.

The fact that expenditure is technically claimable does not mean that it should automatically be incurred.

Records and transparency

The Trust will maintain appropriate records of expense claims and payments.

Records will be retained in accordance with the Trust's financial procedures and applicable legal and regulatory requirements.

Expense claims may be reviewed by the Trust's internal or external auditors, the Board of Trustees, relevant committees or the appropriate Trust officers