

Trustee and Ambassador Expenses Policy

This policy was approved by Trustees as follows –

Board/Committee: Finance Committee

Date: 15 August 2017

Frequency of review: Every 2 year(s)

Next review date: July 2019

ELT Owner: Director of Finance & Resources

Author: Governance Manager

Summary of changes at last review:

- No changes to policy. Addition of net, VAT & gross columns to the claims form.

E-ACT Trustee and Ambassador Expenses Policy

1. Introduction

- 1.1. As a national charitable company, it is important that trustees and AAG members (ambassadors) are mindful of the potential costs of expenses incurred on the organisation, and as such act responsibly when selecting travel, accommodation and subsistence options. This policy provides guidance to trustees and ambassadors working on a voluntary basis on what they are allowed to claim expenses for and how to do this.
- 1.2. It is important to note that this is for trustees and ambassadors in relation to **E-ACT related activities only**.
- 1.3. Please note that the Chief Executive Officer, though ex-officio Trustee, will be subject to the staff expenses policy.

2. What you can claim

- 2.1. Trustees, ambassador and volunteers, like staff, may claim reasonable expenses for travel, subsistence and other relevant expenses incurred whilst on E-ACT business.
- 2.2. All claims for expenses must be for activities undertaken in your capacity as a trustee or AAG member of E-ACT only.
- 2.3. E-ACT expects that claims will only be made for expenses that would leave a person out-of-pocket compared with their routine personal expenditure.
- 2.4. Whilst this policy provides a framework for a working expenses policy, it is recognised that it cannot be fully comprehensive and the Chair may authorise expenses not explicitly referred to herein, for example expenses incurred by an individual that may be related to a long term medical condition.
- 2.5. Please note that where trustees or ambassadors ask an E-ACT member of staff to book travel or accommodation arrangements on their behalf, the upper limits stipulated within the policy will still apply, and a record of the trustee's expenses will be maintained for annual disclosure.

2.6. Travel

- 2.6.1. You can claim for travel to and from the meetings of the Board and its Committees, training courses and conferences, to visit staff at central Head Office or academies across the regions, or if you are representing the company in some other way in your capacity as trustee or AAG member.
- 2.6.2. Travel by public transport is encouraged wherever possible and you are expected to allow the necessary time that this may add on to your journey.
- 2.6.3. For frequent travel in London we recommend that you obtain an Oyster card as this reduces the cost still further for bus and tube travel. You can also set an auto top-up on your Oyster card so that it automatically tops up your card if it falls below £8, and also provides an itemised log of your journeys (<https://oyster.tfl.gov.uk/oyster/link/0002.do> for more details).
- 2.6.4. Taxis should only be used where there is no public transport alternative or where it may be dangerous to use public transport (eg late at night). Where

this is the case, the upper limit that E-ACT will reimburse is £25 per journey. Travel by taxi is not ordinarily appropriate for over 30 miles. Any journey that is over this distance or value requires prior permission from the Chair of the Board of Trustees. The full details of the journey should be listed on the expenses form. Please note that additional costs, such as discretionary gratuities, will not be reimbursed.

- 2.6.5. If travel by train or plane is required, the cheapest available ticket consistent with the timings of the activity for which you are attending should be purchased. If eligible, trustees and ambassadors should use Senior Railcards or any other discount card that they are entitled to. Train fares are cheapest when booked more than 12 weeks ahead of the date of travel and this is encouraged where possible.
- 2.6.6. If a higher grade train or plane travel ticket is purchased, E-ACT will only reimburse you for the standard rate for the equivalent journey. Trustees and ambassadors should seek authorisation from the Chair of the Board in advance of travel if their journey necessitates a higher tariff to be purchased.
- 2.6.7. We will reimburse mileage claims at the rate of 45p per mile. Mileage claims do not need to be supported by receipts. However, please bear in mind that it may be cheaper for E-ACT if you use public transport, even if travel by car is more convenient.
- 2.6.8. Car hire may be agreed **in advance** where it is considered to be more cost effective, e.g. where it enables more than one individual to travel together.
- 2.6.9. Unavoidable costs of car parking and congestion charge incurred whilst carrying out trustee and ambassador duties will be reimbursed.

2.7. **Accommodation**

- 2.7.1. We will reimburse the actual cost of hotel accommodation, but would expect that this would not exceed £120 outside London and £200 in London, including VAT but excluding breakfast charges. Any booking in excess of this amount will need to be approved by the Chair of the Board prior to booking. Where possible, service charges should be detailed on the bill. Except in emergencies, we will not reimburse the cost of laundry or dry-cleaning nor calls made on hotel phones.

2.8. **Meals**

- 2.8.1. E-ACT will reimburse reasonable out-of-pocket expenses when a journey on E-ACT business makes it necessary to stay away from home overnight. You may claim up to the following for each night whilst you are away: evening meal including a non-alcoholic beverage per night of up to £35 and a breakfast of up to £15 when not included within accommodation costs. E-ACT will not reimburse any alcohol purchased and gratuity is included within this allocation.
- 2.8.2. If you are not away from home overnight but have to work late or start early because of E-ACT business, for example visiting an E-ACT academy or attending a Board or Committee meeting, you can claim reasonable out of

pocket expenses for subsistence. In these circumstances, you may claim for meals and non-alcoholic beverages up to a maximum of £35 per day (gratuities included).

2.9. Telephones

2.9.1. Telephone calls made whilst undertaking the role of trustee or ambassador can be reimbursed where an itemised bill to support the claim for reimbursement is provided; or where they have made a note of the date of the call, time of the call, length of the call and to whom the call was made. The first method of proof is greatly preferred. Please note that, because of the high cost of mobile-to-mobile calls, trustees and AAG members should call staff on their landlines whenever possible. E-ACT will not reimburse the cost of mobile phone contracts, landline rental or internet providers unless the Chair gives explicit authorisation of this.

2.10. Other expenses

2.10.1. Any expenditure not covered by the categories outlined in the paragraphs above should be discussed and agreed with the Chair of the Board (or the Vice Chair in the instance of the Chair) before it is incurred, otherwise there is no guarantee that it may be reimbursed.

3. How to claim

- 3.1. Daily ambassador expenses will be met by academy budgets, unless otherwise agreed by the Director of Operations due to extenuating circumstances. E-ACT Trust-wide training event ambassador expenses will be met by E-ACT's central governance team budget.
- 3.2. Expenses will be reimbursed on presentation of the expenses claim form as shown in Appendix A for ambassadors and Appendix B for trustees, along with any business cases (appendix C) where applicable. The form must be properly completed and signed.
- 3.3. A copy of the original VAT receipt from the supplier of the service must be attached to the claim form, except in the case of local bus and tube fares. Expenses without a supporting receipt or adequate explanation may not be reimbursed.
- 3.4. If VAT receipts are not attached to a claim, no payment will be made other than exceptional circumstances, and the reason for the lack of attaching a receipt must be stated on the claim (e.g. wallet stolen).
- 3.5. For ambassadors, the Headteacher will provide initial authorisation before passing on to the Regional Operations Director for final approval (this can be done electronically via email by scanning the receipts for approval but original receipts must be retained also).
- 3.6. Where ambassadors are claiming their expenses through the central governance team budget (eg. due to a Trust-wide training event), then the Governance Manager will provide initial authorisation before passing on to the Deputy Director of Operations for final approval.
- 3.7. For Trustees, the Governance Manager will provide initial authorisation of expense claims, followed by the Deputy Director of Operations before passing on to the Chair of

the Board for final authorisation before payment. In the case of the Chair of the Board of Trustee's expenses, the Vice Chair of the Board will provide final authorisation prior to payment. In order to prevent delays in payment, all expense claim forms will be sent electronically to the Chair for authorisation and will be kept on record by the Governance Team.

- 3.8. Where a business case has been submitted alongside the expense form, the Chair of the AAG (for ambassadors) and the Board of Trustee's approval (for trustees) will be sought prior to payment.
- 3.9. You should claim any expenses you incur on a regular basis. This helps us to process your claim more swiftly and to keep an accurate track on spending on the CEO's budget from which the trustees' expenses are paid.
- 3.10. Expenses can be paid directly into a bank account, if the appropriate details are completed on the form. This is the preferred method of payment as it saves on the time required to process a cheque and hence our costs. Otherwise, a cheque will be issued within four weeks from the date on which the claim is submitted to the Finance Team.

4. Dispute

- 4.1. Should any individual dispute arise over the payment of expenses which cannot be settled informally, the E-ACT Education & Personnel Committee shall review the matter at a regular meeting, whose decision shall be final. If the dispute is in relation to a trustee who is also a member of the Education & Personnel Committee, that individual shall be required to absent themselves from this part of the meeting.
- 4.2. Where it is established that expenses have been claimed in excess of this policy, and have not been correctly approved, the sums involved will be recovered from the trustee or ambassador.

5. Policy Approval & Review Process

- 5.1. This policy will be reviewed by the Finance Committee biannually.

Appendix A: AMBASSADOR EXPENSES CLAIM FORM FOR E-ACT BUSINESS ONLY

PLEASE RETURN TO REGIONAL CO-ORDINATOR FOR PAYMENT

NAME	
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DETAILS OF EXPENDITURE –
 Please note that this expense claim form is for E-ACT activities only

Ref no.	Date	REASON	AMOUNT		
			NET	VAT	GROSS
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
TOTAL					
			Date		

Please note that VAT receipts must be attached to this expenses form.

Ambassador Acknowledgement	I confirm that all of the expenses outlined above have been incurred through activities carried out in my role as an ambassador of E-ACT and are in compliance with the Trustee and Academy Advisory Group member Expenses Policy.		
Ambassador Signature		Date	
Headteacher Authorisation Signature		Date	
ROD Signature		Date	

**Appendix B: TRUSTEE EXPENSES CLAIM FORM FOR E-ACT BUSINESS ONLY:
PLEASE NOTE THIS EXPENSES FORM IS FOR REIMBURSEMENT THROUGH E-ACT GOVERNANCE TEAM'S
CENTRAL BUDGET. PLEASE RETURN TO THE GOVERNANCE MANAGER FOR PAYMENT**

NAME	
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DETAILS OF EXPENDITURE –
Please note that this expense claim form is for E-ACT activities only

Ref no.	Date	REASON	AMOUNT		
			NET	VAT	GROSS
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
TOTAL					
			Date		

Please note that VAT receipts must be attached to this expenses form.

Trustee Acknowledgement	I confirm that all of the expenses outlined above have been incurred through activities carried out in my role as a Trustee of E-ACT and are in compliance with the Trustee and Academy Advisory Group member Expenses Policy.		
Trustee Signature		Date	
Governance Manager Authorisation Signature		Date	
Director of Operations Authorisation Signature		Date	
Chair of the Trustee Board Approval Signature		Date	

**attach email when approval is received electronically. Please note that the Vice Chair of the Board (or a second member) approves the Chair of the Board's expenses.*

Trustee/ Ambassador Claim Form: Notes

1. Please write the reference number (pre-printed in the left hand column) on each receipt and attach all receipts to the form in numerical order
2. Please sign and date the form and pass it on to the Governance Team (governance.team@e-act.org.uk)
3. Preferred method of payment is by BACs. If you are happy with this, please provide the relevant details to the Governance Manager. Otherwise payment will be made via cheque.

Summary of Upper Limits within the Expenses Policy

Hotel Accommodation	£120 outside London; £200 in London
Travel	Public transport expected where possible Taxi - Maximum £25 and/or 30 mile per journey 45p per mile for car usage Necessary car parking and congestion fees will be reimbursed
Meals (overnight stay)	Up to £15 for breakfast when not included in accommodation costs; £35 evening meal
Meals (no overnight stay)	Up to £35 per day for meals and non-alcoholic beverages
Telephone	Itemised bill provided

Appendix C: Trustee and Ambassador Business Case for Exceeding Expenses

Threshold

Details of expenditure (travel, accommodation etc.)	
Expected/actual amount	
Amount exceeding threshold by	
Reason for exceeding threshold	
Are you seeking approval prior to expenditure incurred? If so, please state the date(s) for which you are seeking approval. If not, please explain why	

Trustee/ AAG member Signature		Date	
Chair of the Board of Trustee's approval signature*		Date	