



Trustee and Ambassador Expenses Policy

Document provenance

This policy was approved as follows –

Board/Committee: Finance Committee

Date: August 2019

Frequency of review:

Unless there are legislative or regulatory changes in the interim, this policy will be reviewed every two years. Should no substantive changes be required at that point, the policy will move to the next review cycle.

ELT Owner: Director of Governance and Strategy

Summary of changes at last review:

- Change to hotel allowances to mirror the Staff Expenses Policy.
- Revision of language and updating of role titles.

Related documents:

- Staff Expenses Policy.
- Trustee and Ambassador Expenses Claim Form.

Summary of policy:

Policy to confirm the allowable and prohibited expenses for Trustees and Academy Ambassadors.

Contact for questions:

Governance Manager – governance.team@e-act.org.uk

Trustee, Ambassador and Volunteer Expenses Policy

1. Introduction and purpose

- 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 (CEO), though ex-officio Trustee, will be subject to the staff expenses policy.

2. Scope

- 2.1. This policy applies to trustees, academy ambassadors and volunteers.

3. Legislation and regulation

- 3.1. This policy complies with the following legislation and regulation
 - [Guidance on volunteer pay and expenses](#)¹
 - [Mileage Rates](#)²

4. What you can claim

- 4.1. Trustees, ambassadors and volunteers, like staff, may claim reasonable expenses for travel, subsistence and other relevant expenses incurred whilst on E-ACT business.
- 4.2. All claims for expenses must be for activities undertaken in your capacity as a trustee or AAG member of E-ACT only.
- 4.3. 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.
- 4.4. Whilst this policy provides a framework for a working expenses policy, it is recognised that it cannot be fully comprehensive and the Chair of the Board may authorise expenses not explicitly referred to herein.
- 4.5. Please note that where trustees or ambassadors ask an E-ACT member of staff to book

¹ <https://www.gov.uk/volunteering/pay-and-expenses>

² <https://www.gov.uk/expenses-and-benefits-business-travel-mileage/rules-for-tax>

travel or accommodation arrangements on their behalf, the upper limits stipulated within the policy will still apply. A record of the trustee's expenses will be maintained for annual disclosure and scrutiny by the Finance Committee.

4.6. Travel

- 4.6.1. As a trustee, 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.
- 4.6.2. As an AAG member you can claim travel if you are representing your AAG at an agreed regional or national function organised by E-ACT. If you are invited to represent E-ACT by a third party, travel reimbursement may be given in exceptional circumstances, but can only be authorised by either of your Regional Directors.
- 4.6.3. 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.
- 4.6.4. For frequent travel in London we recommend that you use an Oyster card or contactless card as these are the most cost-effective methods and enable itemised journey tracking.
- 4.6.5. Taxis should only be used where there is no public transport alternative or where it may be dangerous to use public transport (e.g. late at night). Where this is the case, the upper limit that E-ACT will reimburse is £25 per journey.
- 4.6.6. 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 if you are a trustee or from your Regional Education Director as volunteer or AAG member. The full details of the journey should be listed on the expenses form.
- 4.6.7. Please note that additional costs, such as discretionary gratuities, will not be reimbursed.
- 4.6.8. 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 discount railcards or any other discount card that they are entitled to.
- 4.6.9. Train fares are cheapest when booked more than 12 weeks ahead of the date of travel and this is encouraged where possible.
- 4.6.10. 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 (e.g. off-peak return). 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.

- 4.6.11. We will reimburse mileage claims at the rate of 45p per mile. Mileage claims do not need to be supported by receipts but E-ACT will confirm the mileage through use of Google maps. 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.
- 4.6.12. For car journeys over 100 miles, E-ACT requires use of a hire car and will arrange this for you.
- 4.6.13. Unavoidable costs of car parking and congestion charge incurred whilst carrying out trustee and ambassador duties will be reimbursed.

4.7. Accommodation

- 4.7.1. We will reimburse the actual cost of hotel accommodation, but would expect that this would not exceed £200 outside London and £300 in London, including VAT but excluding breakfast charges. E-ACT has access to a national booking service that can be cheaper than booking direct. As a trustee, the Governance Officer can book hotels on your behalf if travelling for E-ACT business. If you are an ambassador, your Regional Coordinator can do this if agreed with the Regional Education Director.
- 4.7.2. 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.

4.8. Meals

- 4.8.1. 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.
- 4.8.2. 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.
- 4.8.3. E-ACT will not reimburse any alcohol purchased and gratuity is included within this allocation.
- 4.8.4. 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 are not covered by the policy).

4.9. Telephones

- 4.9.1. 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.
- 4.9.2. 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 of the Board gives explicit authorisation of this.

4.10. Other expenses

- 4.10.1. 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.

5. How to claim

- 5.1. Ambassador expenses will be met by academy budgets, unless otherwise agreed by the Director of Governance and Strategy due to extenuating circumstances. For E-ACT Trust-wide training events, ambassador expenses will be met by E-ACT's central governance team budget.
- 5.2. Expenses will be reimbursed on submission of the expenses claim form. The form must be properly completed and signed, and receipts must be provided. This must include a copy of the original VAT receipt unless it is a local transport fare.
- 5.3. Expenses without a supporting receipt or adequate explanation may not be reimbursed. 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).
- 5.4. For ambassadors, the headteacher will provide initial authorisation before passing on to a Regional Director for final approval (this can be done electronically via email by scanning the receipts for approval but original receipts must be retained also).
- 5.5. Where ambassadors are claiming their expenses through the central governance team budget (e.g. due to a Trust-wide training event), then the Governance Manager will provide initial authorisation before passing on to the Director of Governance and Strategy for final approval.

- 5.6. For Trustees, the Director of Governance and Strategy will provide initial authorisation 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 of the Board for authorisation and will be kept on record by the Governance Team.
- 5.7. For exceptional reimbursements, a business case should be submitted alongside the expense form, the Chair of the AAG (for ambassadors) and the Chair of the Board of Trustee's approval (for trustees) will be sought prior to payment.
- 5.8. 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. Expenses are required to be submitted at least quarterly and any expenses submitted outside of that window may not be reimbursed.
- 5.9. Expenses will be paid directly into your named bank account by the finance team.

6. Dispute

- 6.1. Should any individual dispute arise over the payment of expenses which cannot be settled informally, the E-ACT Finance Committee shall review the matter at their next meeting, and their decision shall be final. If the dispute is in relation to a trustee who is also a member of the Finance Committee, that individual shall be required to absent themselves from this part of the meeting.
- 6.2. 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.

7. Training

- 7.1. Training on the claiming and submission of expenses shall be provided by the Regional Coordinator (for ambassadors) and the Governance Manager (for trustees) upon appointment and at any point when a refresher is required.

8. Responsibilities

- 8.1. The following responsibilities apply in relation to this policy:
 - Finance Committee – responsible for approval of policy
 - Director of Governance and Strategy – overall responsibility for operational use of policy
 - REDs / RODs – approval for ambassador expenses and authorisations of exceptions expenses

- Regional Coordinators – initial approval of ambassador expenses
- Governance Manager – initial approval of trustee expenses.

9. Monitoring and compliance

- 9.1. Compliance with the policy will be monitored by the Regional Coordinators (for academy ambassadors), and the Governance Manager (for trustees).
- 9.2. The Finance Director will monitor overall policy compliance centrally.