



Cabot
Learning
Federation

Trustee and
Councillor
Expenses
Policy

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Implementation Date: Annual

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1 Purpose of the policy

- 1.1 The Charities Act entitles charity trustees to claim legitimate expenses while engaged on trustee business. This policy is prepared in line with the guidance contained within the Act and the Charity Commission's Trustee and Expenses Payment guidance updated March 2024. Where the guidance within this document refers to trustees, this is also applicable to academy councillors.
- 1.2 Legitimate expenses are defined as any reasonable costs that allow the trustee / academy councillor to carry out their duties. Expense claims should normally be supported by bills or receipts, except where it is impractical to expect this, for example on mileage claims. However, the Federation would expect, in relation to mileage claims, that the claimant accurately records the mileage covered on trustee business and claims only this element on the expense claim form.
- 1.3 This policy provides a guide for the trustee / councillor to understand the types of legitimate expenses that will be reimbursed by the Federation and the process that should be followed in order to reclaim those expenses.

2 Examples of legitimate expenses

- 2.1 The following are examples of legitimate expenses, as defined by the Charity Commission:
- the reasonable cost of travelling to and from trustee / councillor meetings, and on trustee / councillor business and events. This can include the cost of using public transport, taxi fares, and petrol allowances to the level permitted by HM Revenue & Customs (HMRC) before tax becomes payable;
 - the reasonable cost of childcare, or care of other dependents (for example, an elderly parent) whilst attending trustee / councillor meetings;
 - communication support: translating documents into Braille for a blind trustee / councillor, or into different languages; provision of alerting and listening devices, and other special aids for people with hearing impairment;
 - the costs of buying training materials and publications relevant to trusteeship;
 - providing special transport, equipment or facilities for a trustee / councillor with a disability; and
 - cost of reasonable overnight accommodation and subsistence (evening meal (maximum value of £20) and breakfast (maximum value of £15 if not already included in hotel rate)) while attending trustee / councillor meetings or other essential events such as voluntary sector conferences or specialist training courses. This expenditure would need to be approved in advance by the CEO, COO or Deputy Finance Director.
- 2.2 The Federation would expect that the majority of expense claims will relate to the reimbursement of mileage costs incurred whilst attending trustee / councillor meetings. The Federation will reimburse mileage claims at the rate of 45p per mile in line with CLF HR policies.

3 Examples of non-legitimate expenses

3.1 Non-legitimate expenses include those that are excessive, and/or do not relate to legitimate trustee activities. The following are examples of non-legitimate expenses, as defined by the Charity Commission:

- payment of hotel accommodation or travel costs for spouses or partners who are not themselves travelling on Federation business;
- payment of hotel accommodation or other subsistence not agreed in advance;
- payment of private medical insurance;
- mileage rates above 45p per mile;

4 Procedure for claiming trustee / councillor expenses

4.1 All claims should be made on the CLF Expenses claim form.

4.2 Trustee and councillor expenses **MUST** be claimed within 3 months of the expense being incurred. The Federation will not settle expenses older than 3 months.

4.3 Unless there are exceptional circumstances, payments of trustee / councillor expenses will not be made in advance of costs being incurred.

4.4 The trustee / councillor should complete all sections of the claim form, ensuring that receipts, where relevant, are attached. The trustee should sign the form. If a trustee is submitting a claim, the form should be returned to the Clerk to the CLF Board who will forward this to the Deputy Finance Director for approval, and subsequent repayment. If an academy councillor is submitting a claim, the form should be returned to the clerk at their academy who will pass it on to the finance assistant in the academy.

5 Payment of trustee / councillor expenses

5.1 Once the CLF Expense claim form has been authorised, the payment will be processed via a BACS payment.

5.2 In order to ensure the payment is processed by BACS, the trustee/councillor must provide bank details via the BACS repayment section on the claim form.