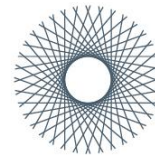


Expenses policy (Trustees)



AGORA
LEARNING
PARTNERSHIP

DATE FIRST ISSUED:	December 2017
DATE LAST REVIEWED	February 2024
NEXT REVIEW DATE:	February 2026
APPROVED BY:	Board of Trustees
APPROVAL DATE:	TBC

1. INTRODUCTION

- 1.1 This policy is designed to set out in what circumstances Trustees are entitled to claim for expenses. Trustees of the Agora Learning Partnership provide a voluntary service and as such should not be out of pocket for the service they provide.
- 1.2 The Agora Learning Partnership Board of Trustees believes that paying expenses to Trustees, in specific categories as set out below, is important in ensuring equality of opportunity for all members of the community and so is an appropriate use of Academy funds.

2 BACKGROUND

- 2.1 This policy has been developed with reference to:
 - DfE's [Governance Handbook](#)
 - Academy Trust Handbook (ESFA)
 - Agora Learning Partnership's Articles of Association
 - The Charity Commission's [Trustee Expenses and Payments](#)

3. WHAT ARE EXPENSES?

- 3.1 Expenses are refunds of legitimate payments which a Trustee has had to meet personally in order to carry out his or her duties to the Trust. Expense claims should normally be supported by bills or receipts, except where it is impractical to expect this, for example, where very small amounts are claimed.

4. HOW TO CLAIM EXPENSES

- 4.1 The cost of items d to f in the list below must be notified to the Chief Executive Officer (CEO) by email for approval prior to the expense being incurred; items a to c

do not require prior approval. Trustees' expenses claims should be submitted to the Company Secretary on the Trust's Expenses Claim form for Trustees (Appendix 1) within four weeks of the expense being incurred, for approval by the CEO in consultation with the Chief Finance Officer.

4.2 Completed forms should be emailed to companysecretary@agoralearning.co.uk along with images of all receipts.

4.3 As long as the academy/Trust only pays the recipient for the actual cost or expense, the payment is not taxable.

4.4 In cases where the above process has not been followed, the claim will be forwarded to the Finance, Audit, Risk and Estates Committee for review. If the Committee decides not to approve an expense, then the claimant will be notified in writing of the reasons the expenses have not been approved and the claimant may then appeal in writing to the Chair of the Board of Trustees, whose decision is final.

5. LEGITIMATE EXPENSES

5.1 The following are examples of legitimate expenses which may be claimed:

- a. The reasonable cost of travelling to and from Trust meetings, and on associated business and events. This can include the cost of using public transport, taxi fares for short journeys, and petrol allowances to the level permitted by HM Revenue and Customs (HMRC) before tax becomes payable
- b. Providing special transport, escort, equipment or facilities for a Trustee with a disability whilst on Trust business;
- c. Communication support: translating documents into Braille for a visually impaired Trustee or AGB Governor, or into different languages; provision of alerting and listening devices, and other special aids for people with hearing impairment;
- d. Reasonable refunds for the cost of meals taken whilst on Trust business;
- e. Cost of reasonable overnight accommodation and subsistence (including any essential care costs) whilst on Trust business;
- f. The cost of postage relating to Trust business;

6. EXPENSES THAT DO NOT CONSTITUTE LEGITIMATE CLAIMS

- 6.1 The Trustees of the Agora Learning Partnership acknowledge that Trustees are providing a voluntary service and that:
- Trustees will not be paid an attendance allowance.
 - Trustees will not be reimbursed for loss of earnings.
- 6.2 The following are examples of expenses that do not constitute legitimate claims or are excessive, and/or do not relate to activities of the Trust:
- a. Payment to cover the loss of earnings;
 - b. Attendance allowance;
 - c. Payment of hotel accommodation or travel costs for spouses or partners who are not themselves travelling on the business of the Trust or a Local Governing Body;
 - d.
 - e. Payment of private medical insurance;
 - f. Petrol mileage rates above the levels approved by HMRC for claimable expenses;
 - g. In the case of a Trustee nominated by an organisation, expenses already allowed for under that organisation's statutory or contractual arrangements.
- 6.3 Trustees cannot claim expenses in connection with foreign travel.
- 6.4 The purchase of alcohol with public funds is strictly prohibited as per the Academy Handbook, therefore trustees cannot claim expenses which relate to the purchase of alcohol.
- 6.5 Claims will be subject to independent audit and may be investigated by the Finance, Audit, Risk and Estates Committee if they appear excessive or inconsistent. Annually a schedule of all expenses reimbursed to Trustees will be submitted to the Committee for review.

7 NOTES

7.1 Travel expenses

- Public Transport- reimbursement of fare upon production of ticket; rail travel should be by standard class and every effort should be made to use fares which offer best value.
- Car - the latest HMRC mileage allowances should be applied. Claims for parking must be accompanied with a ticket.
- Taxi - reimbursement of fare upon production of receipt. A taxi should only be used if the same journey cannot be made by public transport, is necessary to support a disabled Trustee or to ensure the safety of a Trustee.

7.2 Postage expenses

As required to cover the cost of unavoidable postage expenses incurred carrying out Trustee duties but subject to proof of purchase (e.g. till receipt)

7.3 **Subsistence expenses** (meals and refreshments in connection with an overnight stay)

Authorisation for subsistence claims must be made in advance. Trustees may claim up to:

- £6 for breakfast (if this is not included in the hotel room rate)
- £10 for a business meeting over lunch only. (Lunch is normally the expense of the employee at their place of work irrespective of location)
- £15 for dinner

7.4 **Booking of Hotel Accommodation/Travel/Subsistence**

Where overnight accommodation or travel requirements outside the region are required, approval should be sought in advance from the CEO or Chair of the Trust Board. In these cases, accommodation and travel tickets will be made through the Trust in accordance with the value for money principle.

APPENDIX 1

Agora Learning Partnership

Trustee Expenses Claim Form

Name:		Date:	
Address		Claim Period:	
Post Code			
Bank Account Number		Sort Code	
Bank Account Name			

Category	Amount Excl VAT £	VAT £	Date
Travel			
Specialist transport, escort, equipment			
Communication support			
Subsistence			
Overnight accommodation			
Postage			
Other (please specify)			
TOTAL EXPENSES CLAIMED			

I claim the total sum of £..... for Trustees' expenses as detailed below. I have attached images of relevant VAT receipts to support my claim.

Signed:

Authorised by:

Date:

This form should be submitted to the Company Secretary via email within one month of incurring the expense:

info@agoralearning.co.uk

PLEASE REMEMBER TO ATTACH IMAGES OF RECEIPTS