



# Warrington Primary Academy Trust

## Trustee and Governors Expenses Procedure

Ratified: 27 April 2023

Next Review Date: April 2024

## Procedure Responsibilities and Review

Procedure type:	Trust Wide procedure
Guidance:	This procedure uses guidance from the Charity Commission as required in the Academy Trust Handbook
Related policies:	<ul style="list-style-type: none"> <li>• Financial Regulations</li> <li>• Pay Policy</li> </ul>
Review frequency:	Annually
Committee responsible:	Audit Committee
Chair of Trustees signature:	
Changes in latest version:	Minor wording changes and dates

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## Introduction

It is important for the diversity of the WPAT Trust Board and Local Governing Committees good governance, that a wide range of people are encouraged to become Governors and Trustees. School governance in England is rooted firmly in the principle of voluntary service with the commitment of maintaining and promoting this principle for academies and multi academy trusts. This is in line with charity law and corporate governance practice in other parts of the public sector.

## The need for a procedure

This procedure has been developed in accordance with the Charity Commission's guidance. These regulations give Trusts and Governing Committees the discretion to reimburse expenses from the WPAT Academy Trust's annual budget allocation to governors for certain out of pocket expenses which the Trustees and Governors incur in carrying out their duties. WPAT Academy Trust believes that reimbursing Governors' and Trustees expenses, in specific categories as set out below, is important in ensuring equality of opportunity to serve as Governors and Trustees for all members of the community and so is an appropriate use of academy funds. The specific items allowable reflect this objective.

Trustees and Governors will be able to claim reimbursement of expenses providing the expenses are incurred in carrying out their duties, as a Trustee, Governor or representative of WPAT Academy Trust.

## Good practice

It is good practice for a Trustee or Governor to agree the anticipated cost of any expenditure which is to be reclaimed with their Chair before incurring such expenses. However any expenditure which in total exceeds £25.00 MUST always be pre-approved by their Chair prior to being incurred. It is appreciated that in exceptional occasions this may not be possible and that cost may be incurred before prior approval is obtained.

The following process and principles will apply to the approval of expenses:

1. The actual cost must be notified to the Chair within a week of incurrence, and
2. A claim for reimbursement must be submitted to the Chair on a WPAT Expenses Form within four weeks of the expense being incurred.
3. A receipt is required in order to obtain a refund.

In cases where the above principles have not been followed, the claim will be forwarded to the WPAT Audit 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. In the case of a Chair of a Local Governing Committees or Chair of WPAT Academy Trust reclaiming expenses, the authorisation process would be via the Audit Committee.

## Allowable expenses

Governors will be able to claim for the following, on a case-by-case basis:

- Childcare or babysitting allowances (excluding payments to a current/former spouse or partner or children);
- Cost of care arrangements for an elderly or dependent relative (excluding payments to a current/former spouse or partner or children);
- The extra costs they incur in performing their duties either because they have special needs or because English is not their first language;
- The reasonable cost of travel relating only to travel to meetings/training courses at fixed rates which do not exceed those rates as determined by the HMRC and which do not exceed the specified rates for WPAT personnel;
- Mileage will be calculated according to the shortest route to and from the required destination at 45 pence per mile;
- Reasonable travel and subsistence costs, payable at the current rates specified by the Secretary of State for Transport, associated with attending national meetings or training events, unless these costs can be claimed from any other source;
- Reasonable telephone charges, photocopying, stationery, postage etc;
- Any other justifiable expenses which have been incurred.

The Governors and Trustees of WPAT Academies acknowledge that they are providing a voluntary service and that:

- Governors/trustees will not be paid an attendance allowance and Governors/trustees will not be reimbursed for loss of earnings.

## Claims process

All claims for reimbursement must be made on the form appended to this procedure and accompanied by proof of expense, typically a third party receipt. In the rare instance that a receipt is unavailable, the claimant must put in writing the reason for the lack of evidence, which will be considered by the approving body.

Claims will be subject to independent audit and may be investigated by the WPAT Audit Committee if they appear excessive or inconsistent. Annually a schedule of all expenses reimbursed to either Trustees or Governors will be submitted to the Audit Committee for review.

### **This policy is linked with:**

Financial Regulations  
WPAT Pay Policy

## Appendix 1 - Warrington Primary Academy Trust Trustee and Governor Expenses Procedure Claim Form

Name of claimant:

Date incurred	Description of Costs	Amount
Total		£

I confirm that this claim relates to cost incurred in attending an agreed training, meeting, conference, event and/or the cost of agreed purchases made on behalf of WPAT and agreed with the Chair in advance. All receipts are attached as evidence.

Signed by claimant \_\_\_\_\_ Date:

**Approval for payment**

Signed by Chair of Committee

Print Name

Date signed

*Please pass to WPAT Finance Manager to pay*

Received by WPAT central team

Paid \_\_\_\_\_ via BACS