



GAT0001

**EXPENSES POLICY
FOR
MEMBERS, DIRECTORS AND LOCAL
GOVERNORS**

POLICIES AND PROCEDURES PROFORMA

Subject and Version of Document:	Expenses Policy for Members, Directors and Governors
Author:	CEO
Persons/Committees etc consulted whilst document in draft:	Board of Directors
Date agreed:	12/12/2017
Date of next review/update and by whom:	December 2018
By whom agreed:	Directors
Copy obtainable from and/or distribution:	Clerk to the Trust
Date document issued:	12/12/2017
Responsibility for dissemination to Directors/Governors:	Trust Clerk
Principal Target Audience:	Members, Directors and Governors

Amendments Summary:

Amend. No.	Issued	Page	Subject

1. Statement of purpose

1.1 This policy is designed to set out in what circumstances Directors and Local Governing Body members ('Local Governors') are entitled to claim for expenses. The Gryphon Trust Members, Directors and Local Governing Body members provide a voluntary service and as such should not be out of pocket for the service they provide. This policy will be applied equally to all categories of Members, Directors and Local Governors.

2. Background

2.1 This policy has been developed with reference to:

- School Governance (Roles, Procedures and Allowances) (England) Regulations 2013 (Departmental advice for school leaders and governing bodies of maintained schools and management committees of PRUs in England);
- Academies Financial Handbook;
- The Gryphon Trust Articles of Association;
- Trustee Expenses and Payments (The Charity Commission).

3. What are expenses?

3.1 Expenses are refunds of legitimate payments which a Member, Director or Local Governor has had to meet personally in order to carry out his or her duties to the Trust or Local Governing Body. 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 Local Governors' expenses claims should be submitted to their academy's Business Manager (or equivalent). The Business Manager will provide the relevant form to be completed.

4.2 Directors' expenses claims should be submitted on the Trust's Expenses Claim form for Directors, for approval by the Gryphon Trust Chief Executive, and posted to the following address:

Clerk to the Gryphon Trust
The Arnewood School
Gore Road
New Milton
Hants
BH25 6RS

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

5.0 Legitimate expenses

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

1. Other justifiable expenses may be considered by the Trust's finance team or the Local Governing Body Chair and Business Manager (or equivalent).
2. All transport tickets should be standard class.

3. The costs incurred for childcare or care of other dependants will only be refunded if the costs would not have normally been incurred at the time of the scheduled meeting.

4. 12p/mile Car.

- i. The reasonable cost of travelling to and from Trust or Local Governing Body meetings, and on associated business and events. This can include the cost of using public transport (where is preferred as far as is practicably possible), taxi fares for short journeys, and petrol allowances to the level permitted by HM Revenue & Customs (HMRC) before tax becomes payable;
- ii. Communication support: translating documents into Braille for a visually impaired Director or Local Governor, or into different languages; provision of alerting and listening devices, and other special aids for people with hearing impairment;
- iii. Providing special transport, equipment or facilities for a Member, Director or Local Governor with a disability whilst on Trust or Local Governing Body business;
- iv. Reasonable refunds for the cost of meals taken whilst on Trust or Local Governing Body business;
- v. Cost of reasonable overnight accommodation and subsistence (including any essential care costs) whilst on Trust or Local Governing Body business;
- vi. The reasonable cost of childcare, or care of other dependants (for example, an elderly parent) whilst on Trust or Local Governing Body business;
- vii. The cost of postage and telephone calls on Trust or Local Governing Body business;
- viii. The costs of a Member's, Director's or Local Governor's telephone rental and broadband subscription, so long as these are split to reflect the percentage of time relating to usage on behalf of the Trust.

5.2 All expenses (with the exception of i. and ii. in the above list) should be approved by the Gryphon Trust Chief Executive (in the case of Directors) or the Chair of the Local Governing Body and the Headteacher/Principal or equivalent (in the case of Local Governors) prior to the expenses being incurred.

6. Expenses that do not constitute legitimate claims

6.1 The following examples of expenses that do not constitute legitimate claims or are excessive, and/or do not relate to activities of the Trust or Local Governing Body:

- (i) Payment to cover the loss of earnings;
- (ii) Attendance allowance;
- (iii) 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;
- (iv) Payment of private telephone bills for business unrelated to the Trust or a Local Governing Body;
- (v) Payment of private medical insurance;
- (vi) Petrol mileage rates above the levels approved by HMRC for claimable expenses;
- (vii) In the case of a Director nominated by an organisation, expenses already allowed for under that organisation's statutory or contractual arrangements.