

GOVERNOR EXPENSES POLICY

(Scheme for the Reimbursement of Expenses to School Governors)

Version 3.0

Review by Finance Committee:	10 May 2017
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Next Full Review Due:	Summer 2021

Reviewer:	Sue Waters (Bursar)
Governor Link:	John Ireton (Chair Finance)

Scheme for the Reimbursement of Expenses to School Governors

East Barnet School, Chestnut Grove, East Barnet, EN4 8PU

Statement of Principle

We believe that the governing body plays a key role in the success of the school. Individual governors should not be deterred from playing their full part because of incidental costs. Additionally, governors should not incur personal costs as a consequence of their decision to volunteer to serve as members of the governing body. It is at the discretion of individual governors as to whether they choose to claim reimbursement of expenses or not.

The Education (Governors' Allowances) (England) Regulations 2003 allow schools to make schemes for paying expenses, from the school's delegated budget, to governors in respect of expenditure necessarily incurred to enable them to perform their duties as governors.

In applying this policy, reference must be made to:

- The Articles of Association of the Trust (sections 6.2 to 6.9)
- The prevailing Academies Financial Handbook
- The Charity Commission Guidance Trustee expenses and payments (CC11)

The Charities Commission CC11 states:

- a) Expenses are refunds by a charity of legitimate payments which a trustee has had to meet personally in order to carry out his or her trustee duties. 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.
- b) A refund of properly incurred expenses is not a trustee payment, nor does it count as any kind of personal benefit.
- c) Reimbursement of trustees for purchases they have personally and properly made on behalf of the charity are not counted as expenses and are accounted for as part of the charity's general expenditure.
- d) Some types of payment are often confused with expenses, when they are actually trustee benefits which HMRC will consider can be taxed as income. They can only properly be paid out of charity funds if there is suitable authority for doing so.

Requirements and Procedures

1. Costs Which May Be Reimbursed:

It is agreed that the following expenses could be claimed:

- 1.1. childcare or babysitting (other than done by a resident and responsible person at the home address) shall be reimbursed at a rate equivalent to the prevailing London Living Wage (LLW);
- 1.2. care arrangements for a dependent (as above) shall also be reimbursed at a rate equivalent to the prevailing LLW;
- 1.3. support for governors whose first language is not English (e.g. translations);
- 1.4. support for governors with special needs (e.g. audio equipment);
- 1.5. telephone charges, photocopying, home printing and stationery, etc;
- 1.6. travel expenses incurred to attend events/meetings/training sessions beyond 3 miles of a governor's home through the use of private cars/motor cycles shall be reimbursed at the prevailing Inland Revenue Authorised Mileage Rate.
- 1.7. travel expenses incurred to attend events/meetings/training sessions beyond 3 miles of a governor's home through the use of public transport will be reimbursed at the actual cost;
- 1.8. where a governor does not have the use of their own car and is required to stay later than 9pm, or if it would not be reasonable to expect the governor to use public transport, the actual cost incurred for the hire of a taxi or similar road transport will be reimbursed.

2. Procedures for Making and Settling Claims

- 2.1. Claims should be submitted on a termly basis to the school bursar who will check them.
- 2.2. Claims must be made in writing (using an EBS Governors' Expenses claim form) and must be retained, for audit purposes, for a period of seven years.
- 2.3. Claims for reimbursement of expenses should be supported by receipts, except where it is impractical to expect this where very small amounts are claimed.
- 2.4. Claims for £50 or less must be authorised by the Chair of Governors or Chair of Resources before payment. If either of these is the claimant, then authorisation must be by the other.
- 2.5. Claims for more than £50 must be authorised by both the Chair of Governors and Chair of Resources. If either of these is the claimant, then authorisation must be by the other and the Headteacher.
- 2.6. Claims will be reimbursed by BACS to the Governor's nominated bank account.

3. Arrangements for Monitoring and Evaluation

- 3.1. The Finance Committee will monitor and evaluate the impact of the scheme annually with reference to the attendance records of governors at meetings and to the total sum paid out.