



LOVING
LIVING
LEARNING
TOGETHER

Leeds Diocesan Learning Trust (LDLT)

Company Number 13687278

Directors' & Governors' Expenses Policy

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Responsible Officer: CFO

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Vision Statement

Serving and celebrating our unique schools and communities, we will love, live and learn together. Valuing our pupils, staff, governors and team as people of God, we will deliver transformational learning and the flourishing of all.

Other Related Policies

- Finance Policy
- Anti-Fraud and Anti-Corruption Policy
- Code of Conduct Board Policy

Policy Statement

This policy statement has been developed in accordance with the Education (Governors' allowances) Regulations 2003. These regulations give academy governing bodies the discretion to pay allowable expenses from the annual budget allocation to board, committee and Local Academy Council members for certain expenses which they incur in carrying out their duties.

Leeds Diocesan Learning Trust (LDLT) (the Trust) believes that paying expenses, in specific categories as set out below, is important in ensuring equality of opportunity to serve as board, sub-committee or Local Academy Council members for all members of the community and so is an appropriate use of funds. The specific items allowable reflect this objective.

1. Board, committee and Local Academy Council members will be able to claim expenses, providing these are incurred in carrying out their duties as a board, committee or Local Academy Council member and are agreed by the Finance and Resource Committee (FARC), a subgroup of the LDLT Board, or Local Academy Council as appropriate. This should be justified before any reimbursable costs are incurred.
2. Board, committee and Local Academy Council members will be able to claim for the following, on a case-by-case basis and with approval of the Finance and Resource Committee or Local Academy Council as appropriate:

Travel

Claims for expenses may be made for travel between the director's household and an academy or the Trust's central office in their personal car, at the level of mileage rates published by HMRC. These rates are reviewed and updated regularly by HMRC and the table below indicates the rates correct at August 2021.

Vehicle	Up to 10,000 miles	Over 10,000 miles
Cars & Vans	45p/per mile	25p/per mile
Motorcycles	24p/per mile	24p/per mile
Bicycles	20p/per mile	20p/per mile

The nature of the travel must be related to the work of the Board of Directors, e.g. directors' meetings, training courses. The number of miles for each journey and the date of the journey must also be provided.

Prior approval is required by the Board or FARC for any travel expenses that are greater than £25.

Payments will be reimbursed for use of public transport or taxis, upon production of a valid receipt.

The costs of parking for business away from the academy trust, where necessary, will be returned upon production of a valid receipt.

Subsistence

LDLT will reimburse reasonable costs of meals which have met the conditions below and in conjunction with travelling on LDLT business. A valid receipt is required to reimburse these subsistence expenses. The conditions are set out below:

Subsistence	Value	Condition
Breakfast	£15.00	Leave home before 6:45am
Lunch	£10.00	In excess of 5 hours away from office
Dinner	£20.00	Likely to arrive home 8:00pm or later, or staying overnight

Gratuities - these are treated as discretionary costs by HMRC. As such, any reimbursement would be treated as a taxable benefit and, therefore, gratuities will not be reimbursed. Service charges included within the overall cost of the meal are acceptable and will be reimbursed as part of the usual expenses claim.

Where a claim is for meals, it must relate to the business undertaken and indicate whether self or staff and/or volunteers are present (subsistence) or if any third person was present (entertaining).

Overnight Accommodation

LDLT will meet the costs of overnight accommodation which is necessitated by travel on behalf of the company. The booking of accommodation should be done as far in advance as possible so value for money can be achieved and hotel deals on inclusive breakfast/ and or dinner should be utilised wherever possible.

Prior approval is required by the Board or FARC for any overnight accommodation.

Location	Room Only	Bed & Breakfast	Incl. Dinner	Incl. Breakfast & Dinner
Outside London	£100	£115	£120	£135
London	£140	£155	£160	£175
Late Booking	Costs are outside policy ranges – Agree with CEO			

Childcare

In cases where a director does not have a spouse or family member to care for a child/children when the director must attend meetings relating to the work of the Board of Directors, expenses will be returned for the cost of childcare or a babysitter. (excluding payments to a current/former spouse or partner). Prior written approval is required from FARC.

Cost of Care

Allowances will also be reimbursed for the cost of care for elderly or dependant relatives where the director must be absent due to their director duties (excluding payments to a current/former spouse or partner).

Specific Needs

Directors may claim allowances for expenses relating to specific needs incurred when carrying out approved duties. The circumstances in which directors can claim expenses for specific needs may include: taxi fares, audio equipment or support from a signer, braille transcription, special transport for individuals with disabilities, etc.

Phone charges, broadband, photocopying, stationery, etc.:

Claims for reimbursements can be made where a director is unable to use an academy's or the trust's central administration office facilities for any of the above.

Allowances will be returned upon production of a valid receipt, where appropriate. In all other cases, a full written report must be submitted.

The LDLT Board and Local Academy Council acknowledges that:

- Board, committee and Local Academy Council members may not be paid an attendance allowance;
- Board, committee and Local Academy Council members may not be reimbursed for loss of earnings;
- Board, committee and Local Academy Council members may not be reimbursed for motoring offences.

Those members wishing to make claims under these arrangements, once approval has been sought, should complete a claims form (obtainable from the LDLT Finance team), attaching receipts where possible, and return it to the finance department or academy within four weeks of the date when the expenses were incurred, when they will be submitted for approval by the Chair of the FARC/Board or the Chair of the Local Academy Council as appropriate.

Audit

Claims will be subject to independent audit by the peer reviewer and may be investigated if they appear excessive or inconsistent.

Appendix 1 Board Committee and LAC Allowable expense form

Name	
Name of School	
Date	
Claim Period	

I claim the total sum of £_____ for board/committee/Local Academy Council* expenses as detailed below.

I have attached relevant receipts to support my claim.

Child care/Babysitting expenses	£
Care arrangements for an elderly or dependent relative	£
Support for governors with special needs	£
Support for governors whose first language is not English	£
Travel/subsistence to national meetings or training events	£
Telephone charges	£
Postage/Photocopying/Stationery	£
Other (please specify)	£
Total Expenses Claimed	£

Bank Details

Account Name	
Sort Code	
Account Number	

This form should be submitted to the Chair of the Finance and Resource Committee/Chair of the LAC for approval.

Approved by _____ Date

Chair of Finance and Resource Committee/Chair of Local Academy Council*

*please delete as appropriate