



EXPENSES POLICY

School Details :	The Island Project School DofE Registration Number : 334/6010 Company Registration Number : 5924196 Registered Charity Number : 1119034 Telephone Number : 01675 442588
Designated Safeguarding Lead :	Sarah Gallagher – School Principal Mobile : 07971 543 832 Email : s.gallagher@ipschool.co.uk
Deputy Designated Safeguarding Lead :	Nicole Sheehan – SLT (Compliance Director) mobile: 07971 543 755 email : n.sheehan@ipschool.co.uk Melanie Collett – SLT (Education Director) Mobile : 07971 543 753 email : m.collett@ipschool.co.uk
Designated Trustee For Child Protection:	Jacqui Walters-Hutton email : jwaltershutton.trustee@ipschool.co.uk
Senior Leadership Team:	Sarah Gallagher – SLT (School Principal) Carol Howe – SLT (Founder & Project Director) email : c.howe@ipschool.co.uk Nicole Sheehan – SLT (Head of School) Melanie Collett – SLT (Head of Further Education)
Trustees :	Gordon Booth : gbooth.trustee@ipschool.co.uk Jacqui Walters-Hutton Claire Browning cbrowning.trustee@ipschool.co.uk Lucy Doble ldoble.trustee@ipschool.co.uk
Date Last Reviewed :	8th February 2019
To be reviewed by :	8th February 2019

1. KEY PRINCIPLES

- 1.1 The concept of unpaid trusteeship is a defining characteristic of the charitable sector.
- 1.2 Trustees should not put themselves in a position where their personal interests conflict with their duty to act in the interests of the charity.
- 1.3 The Island Project (“the School”) is a company limited by guarantee which is also registered as a charity. It is therefore governed by both Company and charitable legislation.
- 1.4 The School has two income streams; firstly funding for pupils which is received from local authorities who place pupils at the School and second, money raised from donations made to the School.
- 1.5 The School operates separate bank accounts for money received from both sources, and all money received is subject to scrutiny by the School’s auditors on an annual basis. The School also has to file returns and accounts with Companies House and the Charities Commission.
- 1.6 The School has obtained legal advice and information from the Charity Commission on how conflicts are to be managed where Trustees are related to employees of the School.
- 1.7 Whilst Trustees are not paid for the services and guidance they provide to the School, they are entitled to have their expenses met from the charitable funds of the School.
- 1.8 All decisions made to pay Trustees should be open and transparent. Any such payments will be disclosed in the School’s accounts in accordance with the Charity SORP guidelines to allow transparency and ensure legal requirements are met.
- 1.9 The Board of Trustees do not receive payment for services. If the Board of Trustees were to consider making payments to a Trustee (rather than reimbursing expenses), as well as the legal position regarding payment to Trustees, the following factors will be considered:
 - 1.9.1 Who will receive the payment – is it a Trustee, or a person or business connected with a Trustee?
 - 1.9.2 What is the payment expected to cover?
 - 1.9.3 Is the payment clearly in the interests of the School?
 - 1.9.4 Is there legal authority for it?
 - 1.9.5 What conditions must be met if the payment is to be made?
 - 1.9.6 How will any conflict of interests be managed?
- 1.10 Due to the nature of the School and the reasons why the Charity was incorporated, there are personal relationships at all levels within the School. These are carefully managed by:

- 1.10.1 Obtaining relevant consents from the Charity Commission;
- 1.10.2 Ensuring that all conflicts of interest are managed appropriately. Trustees will not vote if there is any conflict of interests.
- 1.10.3 Relationships are governed by a Personal Relationships at Work Policy (a copy of which is available on the website).

2 EXPENSES POLICY

- 2.1 In order to comply with good practice guidelines from the Charity Commission and HMRC regulations relating to the payment of expenses, the School has adopted this policy:
- 2.2 This policy applies to all expense claims received from Trustees, staff, contractors and volunteers.
- 2.3 Expenses for staff, contractors and volunteers are met from the School's business account.
- 2.4 Expenses for Trustees are met from the School's charity account.

3 ESSENTIAL REQUIREMENTS

- 3.1 Whenever expenses are incurred whilst on School business, the need for economy should be a priority.
- 3.2 Claim forms should be submitted **no later than two months** after the meeting/event. Claims received after this period will be referred to the School Principal and may not be reimbursed.
- 3.3 Any expenditure by staff, volunteers or contractors (other than petrol) which is to be reclaimed must first be approved by a member of the SLT.
- 3.4 Any expenditure by staff, contractors or volunteers from the charitable account must be approved in advance by the Company Secretary/School Principal. For any expenditure in excess of £100, the Company Secretary will seek approval from the Trustees.
- 3.5 Any reimbursement of expenses claimed by the Trustees will be approved by The Chairman of the Board. Expenses claimed by The Chairman of the Board will be approved by any Two Trustees in accordance with the quorum requirements of the Articles of Association.

4 REIMBURSEMENT OF TRAVEL EXPENSES

- 4.1 Transport costs may be claimed if incurred while travelling to and from meetings, or if incurred in the course of any work requested or authorised by the School. This includes transport of pupils travel between School sites, and transport in respect of usual School business.
- 4.2 Transport costs cannot be claimed for travel to or from place of work by staff or contractors.
- 4.3 Volunteers and Trustees may claim costs of travel to or from place of work.
- 4.4 Petrol repayments will be in line with government guidance on reimbursement of petrol costs from time to time.
- 4.5 Petrol costs should be reclaimed by completing a Petrol Claims form.
- 4.6 Please retain your travel card or tickets as your expenses receipt. If a ticket is not available please provide email confirmation of the cost or a copy of the e-ticket. Copies of an oyster card statement are also acceptable. If for some reason you cannot get a receipt or ticket, if the cost is under £10, it may be reimbursed at the discretion of the School. Please ensure the receipt or ticket shows the to and from destinations, the cost of travel and also the class of travel.
- 4.7 To encourage greener transport, mileage will be paid at 20p per mile for cyclists.
- 4.8 Car parking, congestion charges and toll charges necessarily incurred on official business are reimbursable with the relevant receipt.
- 4.9 In some circumstances, it may be necessary to use a taxi, for example where public transport is not available, where equipment or luggage is being carried to meetings or there have been serious travel delays. Please note that taxi fares will only be reimbursed with a full receipt. Travel by taxi must be pre-approved by the School Principal.
- 4.10 Any parking fines or speeding tickets will NOT be reimbursed.

5 REIMBURSEMENT OF OTHER EXPENSES

- 5.1 Subsistence expenses may be reclaimed by volunteers or Trustees only. Staff and contractors are not entitled to reclaim subsistence unless they are required to stay overnight at the request of the School.

5.2 When it is necessary to travel on School business, meals may be claimed to a maximum of:

£5 for breakfast
£10 for lunch
£20 for an evening meal

Receipts are required. Alcoholic drinks may not be claimed (see below for hosting). Snacks up to £10.00 may only be claimed for a replacement for a meal.

5.3 The School will pay for subsistence where meetings are held offsite if agreed by The Company Secretary.

5.4 The same rates should be used when entertaining someone whose presence is necessary for the conduct of a meeting or event.

5.5 If other exceptional expenses are foreseen, these must be agreed with the Company Secretary or the Chairman of the Board in advance. For example, if a VIP is being entertained it may be considered appropriate to exceed the maximum subsistence amount to allow for alcohol to be provided.

6. OVERNIGHT STAYS

6.1 Requests for overnight stays should be discussed with the School Principal as soon as the reason for the stay arises. The cost of bed and breakfast for 1 person only will be covered. All extra items must be settled by the guest on departure.

7. OTHER EXPENSES

Claims for postage, stationery or telephone calls, etc. should be accompanied by receipts. The necessary costs of computer toner or paper may be reimbursed.

Note: Where exceptional circumstances lead to the claiming of expenses that are above or outside those covered by this policy, these claims will be referred to the Chairman of the Board of Trustees or the Company Secretary.

8. MAKING A CLAIM

8.1 Expenses claim forms can be obtained from the School.

8.2 Receipts must be provided wherever possible. **If receipts are not available then appropriate evidence or explanation must be provided, otherwise payment will not be made.**

8.3 Expenses under £20 will be settled by cash within 3 working days.

8.4 Expenses of over £20 will be settled by BACS transfer within 3 working days.

9 APPROVAL AND AUTHORISATION PROCEDURES

9.1 Expense claims for settlement out of the School Business account are checked in detail by the Office Manager to ensure they comply with the policy.

9.2 Any expenses to be reimbursed by the School's Charity account:

9.2.1 If under £100 must be approved by The Company Secretary; and

9.2.2 If over £100 must be approved by The Chairman of the Board. If the chairman is making an expense claim, this must be approved by any two trustees in accordance with the Articles of Association.