

Denefield School

Trustees' Expenses and Allowances Policy

Approved by Resources Committee on	18 March 2026
Date of next review	March 2027
Review cycle	Annual
Policy control sheet updated	Yes
Type of policy	Not statutory
Policy owner	Finance and Business Director
Location of policy	Denefield School website

Trustees' Expenses and Allowances Policy

Purpose

The Trust Board plays a key role in the life of Denefield School and individual trustees should not be deterred from playing their full part because of incidental costs. This policy sets out what expenses trustees may reasonably claim for in the course of their duties.¹

Legislation and Guidance

This policy takes account of the Government's guidance on "[trustee expenses: what charities can pay](#)" as well as the requirements set out in the [academy trust handbook](#).

Expenses are not taxable income and should not affect any state benefits trustees receive.

Expenses trustees can claim for

Expenses can only be paid for costs that trustees reasonably incur to perform that role.

Trustees may claim for:

- **additional costs** of providing facilities or equipment to enable a trustee with a medical need or disability to fulfil their role.
- **travel costs** (including car parking on production of a receipt) for the purpose of attending meetings of the trust board or its committees or other agreed activities. The actual cost of public transport will be reimbursed at standard class rate; car mileage will be reimbursed at the HMRC approved mileage rate of 45p per mile for cars, 24p per mile for motorcycles.
- **Subsistence costs** towards the cost of food up to a maximum of £10 per day where lunch / refreshments is not being provided, unless these costs can be claimed from any other source.
- **telephone calls, photocopying, stationery**, and other reasonable expenses where the trustee is unable to use the school's facilities. Trustees should keep a written record or obtain a receipt relating to the expenditure incurred.
- **childcare or baby-sitting** expenses up to a maximum of £20 per meeting, paid to a registered childminder or carer (excluding a current or former spouse or partner), for a dependent requiring care while a Trustee is engaged on school business.
- Any other justifiable allowances which have been given prior approval by the Trust Board

Expenses trustees cannot claim for

Trustees may not claim for:

- attendance allowance
- reimbursement for loss of earnings
- expenses in connection with foreign travel (6.5 of Articles of Association).
- Any costs that are excessive or unrelated to the trustee role.

¹ Duties would normally include attending meetings or training courses, or carrying out school visits.

Claiming expenses

Claims should be made within one month from when the expense was incurred and should be supported by receipts and appropriate evidence. Claims should be made using the form at appendix 1, and approved by the Chair of Trustees. Claims made by the Chair of Trustees should be approved by the Vice Chair of Trustees or Head Teacher.

Other Payments to trustees

Academy trustees are subject to the same duties as charity trustees and must comply with charity law. This means that they can only receive payment for carrying out academy trustee duties if this payment is specifically allowed by the academy's governing document or has authorisation from the Charity Commission. Article 6.7 of Denefield's Articles of Association sets out the circumstances in which trustees may receive a benefit. In summary, trustees may only receive payment for services when they are acting other than as a trustee.

Academy trusts must also comply with the restrictions on transactions with related parties in the Academy Trust Handbook, which apply to academy trustees, members, and those connected with them.

Monitoring and evaluation

The Trust Board will monitor, evaluate, and review these payments periodically. Claims will be subject to independent audit under the school's audit arrangements.

Related information and policies

Guidance on trustee expenses and payments is set out in:

- Section 4.7.1 of the [Governance Handbook](#)
- Section 5.35 and 5.36 of the [Academy Trust Handbook 2025](#)
- Charity Commission guidance for trustees: [CC11 Trustee expenses and payments](#).

TRUSTEE EXPENSES CLAIM FORM

Name:	
Address	Date:
Post Code	Claim Period

I claim reimbursement for the sum of £ _____ for the expenses detailed below. I have attached relevant receipts to support my claim.

I confirm I have incurred these expenses carrying out my duties as a trustee of Denefield School.

Signed Date.....

Authorised by Date.....

Purpose / detail of claim		
Name of event:		Date:
Location:		

Travel expenses			£	p
Car (£0.45 per mile)	Total miles	Amount		
Train (actual cost)				
Bus (actual cost)				

Other expenses			£	p
Car park				
Meals and subsistence				
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.....				

Total expenses claimed		
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Bank details where payment should be made:

Account name:

Account no: Sort Code:

Office use:

Received: COT: FBD:

Paid by BACS: Date paid:

Please submit this form, together with receipts, to the Finance Office finance@denefield.org.uk