

Denefield School

Trustees' Expenses and Allowances Policy

Approved by Resources Committee on	23 March 2023
Date of next review	March 2024
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 the circumstances where trustees may claim for reimbursement of reasonable expenses which are necessarily incurred in the course of their duties.¹

Allowances

Trustees may claim for:

- childcare or baby-sitting expenses paid to a registered childminder or baby-sitter (excluding payments to a current or former spouse or partner).
- additional costs of providing facilities or equipment to enable a trustee with special needs to take part in relevant activities.
- travel costs by public transport (actual costs), or by car (at the HMRC approved mileage rate (currently 45p per mile), the same rate used for school personnel).
- travel and subsistence costs associated with attending relevant meetings and events, except where these costs can be claimed from any other source and provided they are agreed in advance with the Head Teacher or Chair of Trustees.
- telephone calls, copying, stationery etc. (actual cost incurred) where the trustee is unable to use the facilities of the school in the performance of any trustee duty. Where possible trustees must keep a written record or obtain a receipt relating to the expenditure incurred.

Trustees may not claim for:

- attendance allowance
- reimbursement for loss of earnings
- expenses in connection with foreign travel (6.5 of Articles of Association).

Other Payments to trustees

Academy trustees are subject to the same duties and responsibilities 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, (in Denefield's case the Articles of Association), or has authorisation from the Charity Commission. Article 6.7 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.

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

Procedures

Expense claims should be made within one month of the date when the expenses were incurred using the claim form (attached to this policy), and should be supported by original receipts and records of journeys undertaken. Claims should be 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.

Monitoring and evaluation

The Finance and Business Director will monitor the implementation of this policy to ensure all expense claims comply with the requirements listed above. Claims will be subject to independent audit under the school's statutory audit requirements.

Related information and policies

Guidance on trustee expenses and payments is set out in:

- Section 4.7.1 of the [Governance Handbook](#)
- Section 5.36 and 5.37 of the [Academy Trust Handbook 2022](#)
- Charity Commission guidance for trustees: [CC11 Trustee expenses and payments](#).

This policy should be read in conjunction with the school's 'Staff expenses policy'.

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:	
Mode of travel:	
Total mileage (if applicable)	Cost @ 45p per mile

Expenses	£	p
Travel		
Subsistence		
Child care expenses (max £5 per hour, £15 per meeting)		
.....		
.....		
.....		
Total expenses claimed		

Received: COT: FBD:

Paid by BACS: Date paid:

Bank name: Account no: Sort Code:

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