



MARK
Education
Trust

Trust Allowances & Expenses Policy

Policy document provenance

Approver:	Trust board
Date of approval:	March 2026
Reviewer:	Chair of trustees
Policy owner:	Chief Financial Officer (CFO)
Policy Author(s):	Head of Governance
Date of next review:	March 2027
Version Control:	V1.0 March 2026
	V1.1 <i>(Insert date of any in year amendment)</i>
Summary of key changes made since last review:	Updated to ensure compliance with latest guidance in the Academy Trust Handbook. New policy format
Unless there are legislative or regulatory changes in the interim, this policy will be reviewed on an annual basis. Should no substantive changes be required at this point, the policy will move to the next review cycle.	
Related policies and documents:	Trust Code of Conduct Trust Conflict of Interest policy

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1. Guiding Principles

MARK Education Trust is dedicated to good practice and ensuring equality through school processes.

The governance of schools in England is deeply rooted in the principle of voluntary service, and consequently MARK Education Trust will pay reasonable allowances to cover any costs that governors or trustees incur through carrying out their duties. This policy sets out the terms on which such allowances will be paid.

By adopting this policy, the trust will ensure that no member of the community is prevented from becoming a trustee or governor on the grounds of cost.

2. Legal framework

2.1 This policy has due regard to statutory legislation including, but not limited to, the following:

- The Charities Act 2011
- The Trustee Act 2000

2.2 This policy has due regard to guidance, including, but not limited to, the following:

- The Charity Commission (2012) 'Trustee expenses and payments' guidance
- DfE (2025) Academy Trust Handbook 2025: this policy is designed to ensure compliance with the financial governance, regularity, propriety and value for money requirements set out in the handbook
- This policy complies with the trust's funding agreement and articles of association.

3. What are expenses?

- 3.1. For the purpose of this policy, "**expenses**" are refunds paid to trustees or governors to cover the costs incurred whilst fulfilling their governance duties for the academy trust.
- 3.2. Allowances of properly incurred expenses are not a payment to trustees or governors for their services, nor do they count towards any kind of personal benefit.
- 3.3. Any expenses claimed must not give rise to a real or perceived conflict of interest. Trustees or governors must declare any potential conflicts in accordance with the trust's conflict of interest policy and the Academy Trust Handbook.

4. What can trustees/local governors claim expenses for?

- 4.1. Expenses cannot be claimed for the loss of earnings of any trustee or governor.
- 4.2. Payments can only be paid for expenditure necessarily incurred to enable the person to perform any governance duty.
- 4.3. All expense claims must comply with the trust's internal financial controls, fraud-prevention measures, and audit requirements as set out in the Academy Trust Handbook.
- 4.4. Expenses will be paid on completion of the claim form (see appendix) and provision of a receipt and will be limited to the amount shown on the receipt. For mileage claims, a recent VAT receipt must also be included with the claim form.
- 4.5. Except for travel, reimbursable costs should be agreed in principle by the chair of the trustees **before** they are incurred. The chair of the Audit and Risk Committee and the Chief Executive Officer (CFO) will approve reimbursable costs for the chair of the trustees.

4.6. Trustees and governors are permitted to claim expenses in the following instances, on a case-by-case basis:

- Childcare
- Care for elderly or dependent relatives
- Extra costs incurred because they have a special need or English as a second language
- Mileage - will be reimbursed at the [HMRC Approved Mileage Rates](#) in force at the date the expense is incurred
- Other travel and subsistence costs
- Telephone charges, photocopying, postage, stationery, etc.
- Other justifiable allowances

5. Payments which do not count as expenses

5.1. Trustees are **not** able to receive allowances for the following:

- Payments for hotel accommodation or travel costs for spouses or partners who are not participating in the business of the trust
- Payments for private telephone bills for business unrelated to the trust
- Payments for private medical insurance
- Mileage rates above the mileage rates published by HMRC
- Parking fines

NB. This list is not exhaustive, and the chair of trustees may decide to reject other requests for expenses which are excessive, false or unreasonable.

5.2. Any trustee or governor that attempts to claim expenses which are excessive or false, as outlined above, may be liable to removal from their position and, if the expense has already been reimbursed, may be liable to repay the academy trust for the amount paid.

5.3. Under no circumstances will the trust reimburse payments relating to fraud, cyber incidents or ransomware demands.

6. How expenses are claimed

6.1. Expense claims will be paid in arrears, on a case-by-case basis via bank transfer (BACs).

6.2. The [Claim Form](#) which will be used can be downloaded from Governor Hub and submitted to the Head of Governance. Please attach any VAT receipts.

6.3. Expense approvals must follow the trust's scheme of delegation and comply with the financial authority limits defined by the Academy Trust Handbook.

6.4. All claims will be authorised by the CFO.

6.5. All claims will be subject to independent audit. If claims appear to be too frequent or excessive, the chair of trustees may ask for further details.

7. Monitoring and review

6.1 This policy will undergo a formal review at least every three years by the chair of trustees in conjunction with the CFO, with interim updates as required to remain aligned with any changes to the Academy Trust Handbook.

6.2 Trustees and governors are required to familiarise themselves with this policy upon their appointment to their position and any changes will be notified to all who govern in the trust by the Head of Governance.

Appendix 1: Trust expenses claim form (available digitally [here](#))



Trust Expense Claim Form

Please ensure the Budget Holder is aware of the cost prior to the expense.
 Evidence of expense must always be provided, or expense will not be reimbursed.
 A recent VAT receipt for petrol is required for all mileage reimbursements

DATE OF CLAIM					
COST CENTRE NAME		Trustee / Governor Expenses / Mileage			
BUDGET HOLDER NAME		Cheryl Adams			
NAME OF TRUSTEE / GOVERNOR					
<i>(Please tick the appropriate box to confirm)</i>					
<input type="checkbox"/> I declare that the expenses were wholly, exclusively and necessarily incurred in the performance of my duties as a trustee / governor of MARK Education Trust.					
<input type="checkbox"/> I declare that the vehicle used is roadworthy and insured for business purposes.					
Signed		Date			
Private Vehicle Details			Banking Details for Reimbursement		
Vehicle Make		Acc Holder			
Model		Bank Name			
Registration		Sort Code			
Vehicle CC		Acc Number			
REIMBURSEMENT RATE PER MILE					
<i>A recent VAT receipt for petrol is required for all mileage reimbursements</i>					
<ul style="list-style-type: none"> • First 10,000 business miles per tax year: Cars and vans 45p, motorcycles 24p, bicycles 20p. • Each business mile over 10,000 in the tax year: Cars and vans 25p, motorcycles 24p, bicycles 20p. • 5p per passenger per mile for carrying fellow trustee / governor in car or van for same business journey. 					
TRAVEL EXPENSES					
Date of Travel	Postcode		Mileage	Rate	Amount
	Travel From	Travel To			
TOTAL CLAIM AMOUNT					£
<input type="checkbox"/> Please tick this box and use second page ONLY if more travel expense lines are required.					
OTHER EXPENSES <i>(please provide full details of reason for claim)</i>			Provider Name	Amount	
TOTAL CLAIM AMOUNT					£
<input type="checkbox"/> Please tick this box and use second page ONLY if more travel expense lines are required					
BUDGET HOLDER AUTHORISATION			<i>For Office Use Only</i>		
Signature			Processed By		
Name	Cheryl Adams		P/Order Nr		
Date			Cost Centre		

