



**Durham and Newcastle Diocesan Learning Trust (DNDLT)**  
**Company Number 10847279**

## **Director Expenses Policy**

**"Every child matters and no child is ever left behind..."**

**"Let the little children come to me, and do not stop them;  
for it is to such as these that the kingdom of God belongs."**

**Luke 18:15-17**

**Policy Reviewed and Adopted by Board of Directors: 10<sup>th</sup> December 2025**  
**Version: 8**  
**Date of Next Review: December 2026**  
**Responsible Officer: COO**

## Vision Statement

*“Every child matters and no child is ever left behind”*

Let the children come to me, and do not stop them; for it is to such as these that the kingdom of God belongs.

Luke +

At the DNDLT we believe everyone in our Trust is a child of God, adults and children alike. Every individual and every school matters, all are valued and celebrated, and no one should be left behind.

As a Diocesan Trust of the Dioceses of Newcastle and Durham we are here to serve children, and schools of all faiths and none. We welcome both Church of England and Community Schools to join us to serve our communities in the North East of England as part of our Trust family whilst remaining unique and distinct within their local context.

The Durham and Newcastle Diocesan Learning Trust is a place where we strive for the best outcomes for our children and staff. We work hard to achieve equity and flourishing for everyone. We want our staff and children to feel valued and celebrated given the opportunity to innovate and reach their full potential. We want our schools to be at the heart of their communities serving them in the way they know best, knowing they will be supported, encouraged and affirmed by a dedicated and specialist team.

## Statement of intent

At the **Durham and Newcastle Diocesan Learning Trust (DNDLT)**, we are 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, but academy Trusts have the opportunity to decide whether they wish to pay expenses to Directors. **DNDLT** believes that no Director should be out-of-pocket in respect to carrying out their duties on behalf of the academy and, therefore, that the payments of expenses for Directors are important in ensuring equality for all members of the school community.

DNDLT encourages all Directors to submit claims for reasonable expenses incurred whilst carrying out their duties.

## 1. Legal framework

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

- The Charities Act 2022
- The Charity Commission (2025) 'Trustee expenses: what charities can pay'
- The Charity Commission (2025) 'Charities paying a trustee or connected person: understand the rules'
- The Director Act 2000

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

- The Charity Commission (2012) 'Director expenses and payments'
- DfE Academy Trust Governance Guide (2025)
- 'Academy Trust Handbook 2025'

This policy operates in conjunction with the following policy:

- Conflicts of Interest Policy

## 2. Expenses Directors can claim for

For the purpose of this policy, "**expenses**" are refunds paid to Directors to cover the costs incurred whilst fulfilling their governance duties for the academy trust. Allowances of properly incurred expenses are not a payment to Directors for their services, nor do they count towards any kind of personal benefit.

In line with this policy, payments will only be made for expenditure necessarily incurred to enable the person to perform any governance duty.

Expenses will be paid on provision of a receipt, at the rate set out in the scheme, and will be limited to the amount shown on the receipt.

Directors will be permitted to claim expenses in the following instances, on a case-by-case basis and with prior approval from the board of Directors:

### Travel

- Claims for expenses may be made for travel between the Director's household and an academy or the trust's central administration office in their personal car, at the level of mileage rates [published by HMRC](#).
- The nature of the travel must be related to the work of the board of Directors, e.g. Director meetings, training courses.
- 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.

## **Hospitality**

- Claims for expenses may be made for the costs of meals taken whilst undertaking their Director duties and upon production of a valid receipt.
- The costs for reasonable overnight accommodation and subsistence while attending Director meetings or conferences will be reimbursed, only when the proposed claim has been agreed by the board of Directors in advance.

## **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.
- 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.

## **Specific needs**

- Directors may claim allowances for expenses relating to specific needs incurred when carrying out approved duties. This may include expenses related to taxi fares, special transport for individuals with disabilities, audio equipment, support from a signer, braille transcription etc.

## **Telephone 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.

## **2. Payments which do not count as expenses**

Directors will not be 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 academy trust
- Payments for private telephone bills for business unrelated to the academy trust
- Payments for private medical insurance
- Petrol mileage rates above the mileage rates published by HMRC
- Parking fines

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

Any Director that attempts to claim expenses which are excessive or which do not relate to legitimate Director activities, as outlined above, may be liable to removal from the board of Directors and, if the expense has already been reimbursed, may be liable to repay the academy trust for the amount paid.

## **3. How expenses are claimed**

Directors will claim expenses on a termly basis unless the amount to be claimed is substantial and/or urgent.

Claims will be made using a claim form, and submitted to the chief finance officer.

An example of the [Claim Form](#) which will be used by the Director can be found in the appendices.

Claims will not be reimbursed unless authorised by the Chief Finance Officer or Chief Executive Officer..

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

The board of Directors will account for all expenses in the academy trust's accounts and disclose the following information:

- The total amount of Director expenses
- The nature of the various expenses
- The number of Directors involved

## **4. Director payments**

The trust recognises that, with mutual agreement, there may be circumstances where Directors provide additional goods or services over and above their normal Director duties.

Director payments will be paid from the academy trust's funds in return for the work the Director has carried out on behalf of the board of Directors.

Directors may also receive benefits "in kind", i.e. free use of an academy within the trust's facilities for which other users would need to pay.

Such payments will be classed as taxable income and, therefore, the academy trust will only grant these payments if there is suitable authority from the Charity Commission to do so and the academy trust's governing document does not prohibit these payments.

The Charity Commission will only authorise these payments where it has been clearly shown to be in the academy trust's interests, and will consider issues such as the following:

- The reasons for the payment
- Whether conflicts of interest have been managed appropriately
- Whether the Secretary of State for Education is in agreement
- Whether the payment of any Directors is in the longer-term interests of an academy in the trust or the academy trust

Before the payment can be validated, and authority is received from the Charity Commission, the board of Directors will ensure that the following conditions are met:

- There is a written agreement between the academy trust and the Director or connected person to whom the payment is to be paid
- The written agreement sets out the exact or maximum amount to be paid
- The Director concerned will not partake in decisions made by the board of Directors concerning the making of the agreement or the acceptability of the service provided
- The payment is reasonable in relation to the service provided and equivalent to the same service that may be provided by an equally qualified and experienced person
- The board of Directors follows the duty of care guidelines outlined in the Director Act 2000
- The total number of Directors, or those connected to the Directors, who are receiving the payment is a minority
- There is no prohibition against payment of a Director
- The Charity Commission's guidance surrounding payments to trustees has been considered and adhered to where relevant

- The payment is in the best interests of an individual academy, academies or the academy trust

Before entering into this type of agreement, Directors will 'have regard to' the Charity Commission's guidance on the subject and be able to show that:

- They are aware of the guidance.
- In making a decision where the guidance is relevant, they have taken it into account.
- If they have decided to depart from the guidance, they have a good reason for doing so.

### **Written agreements**

Any written agreements for payments to Directors will be recorded separately to trust meeting minutes and include the following details:

- An accurate description of the goods or services to be provided.
- The name of the Director or connected person (including a business) who will receive the payment.
- Details of the amount, if a 'one-off' or fixed-term payment, or else the maximum amount for goods or services to be provided over the duration of the agreement. Where the benefit is a 'payment in kind', details of the benefit and its approximate value will be given.
- A statement that the Director concerned (including one who is connected to a person providing goods or services) will withdraw from any discussion of the Directors which has any bearing on the terms of the agreement or the acceptability of the standard of goods or services provided.
- A statement that the Director concerned will not vote on any of these matters and will not be included when deciding whether a quorum exists at a meeting to discuss them.

The agreement will be signed by someone authorised by the Directors to do so. This could be one or more of the Directors who do not stand to benefit under the agreement, or someone who is not a Director but who has a sound knowledge of the matter. The agreement will also be signed by the Director or connected person who is to be paid.

As the agreement forms part of the trust's accounting records, it will be retained for 6 years as recommended best practice.

### **Duty of Care**

When exercising the statutory duty of care requirement to decide whether a payment to a Director is viable, the board of Directors will fulfil its requirements to:

- Act honestly, in good faith and exercise all reasonable care and skill in reaching their decision.
- Exercise the power responsibly in the best interests of the academy trust.
- Seek professional advice when in doubt.
- Be clear that the payment of a Director can be justified.
- Ensure that conflicts of interest are properly and openly managed in accordance with the academy trust's Conflicts of Interest Policy.
- Ensure that agreements are complied with and that any poor performance is identified and addressed.
- Retain the agreement.
- Disclose the payments in the academy trust's accounts.

In the application to the Charity Commission to approve a payment, the board of Directors will demonstrate:

- What steps have been taken to recruit Directors without payment for their services and, if none, the reasons why.
- Why it is considered advantageous to the academy trust to pay a Director.
- Whether the functions to be carried out are genuinely those of a Director.
- That the payment is reasonable and affordable and will not affect the ability of the board of Directors to carry out its duties.
- What risks have been identified and how they will be managed.
- How the unpaid Directors will be able to review performance, judge value for money and, if necessary, bring the payments to an end.
- How conflicts of interest will be managed in accordance with the Conflicts of Interest Policy.

## 5. Monitoring and review

- 5.1. The **Board of Directors** will review this policy on an **annual** basis in conjunction and will make any changes necessary.
- 5.2. All Directors are required to familiarise themselves with this policy upon their appointment to the **board of Directors**.

## Claim Form

<b>Name of Director:</b>		<b>Date:</b>
<b>Date of expenditure:</b>	<b>Details of expenditure:</b>	<b>Claim:</b>
<b>Total claim:</b>		<b>£</b>

**[To be completed once authorisation of the claim has been approved.]**

I certify that the above expenses are actual and necessary, and confirm that cheque has been received.

<b>Signature of Director:</b>		<b>Date:</b>
<b>Signature of CFO/CEO</b>		<b>Date:</b>
<b>Signature of CFO/CEO</b>		<b>Date:</b>
<b>Reimbursed by (name):</b>		<b>Date:</b>