



Trustee Expenses Policy

The trustees of Leicester Diocesan Board of Education (DBE) must not put themselves in a position where their personal interests conflict with their duty to act in the interests of the charity unless authorised to do so. However, trustees are entitled to have their expenses met from the funds of the charity.

It is generally the case that payments, that are not the reimbursement of expenses, will not be made to the DBE's trustees. In an exceptional situation, a payment may be considered but only with the prior approval of the Board having considered guidance published by the Charity Commission and with the relevant authorisation if required.

Any 'reasonable' costs that allow trustees to carry out their duties can be classed as legitimate expenses. Trustees must seek agreement that expenses are 'reasonable' in advance of incurring them by contacting the Diocesan Director of Education or Chair of the DBE. So long as the charity only pays the trustee for the actual cost or expense, the payment is not taxable. The following are examples of expenses:

- the reasonable cost of travelling to and from trustee meetings, and on trustee business and events; this can include the cost of using public transport, taxi fares, and petrol allowances to the level permitted by HM Revenue & Customs (HMRC) before tax becomes payable
- reasonable refunds for the cost of meals taken while on charity business
- the reasonable cost of childcare, or care of other dependants (for example, an elderly parent) whilst attending trustee meetings
- the cost of postage and telephone calls on charity business
- the costs of a trustee's telephone rental and broadband subscription, so long as these are split to reflect the percentage of time relating to usage on behalf of the charity
- communication support: translating documents into Braille for a blind trustee, or into different languages; provision of alerting and listening devices, and other special aids for people with hearing impairment
- the costs of buying training materials and publications relevant to trusteeship
- providing special transport, equipment or facilities for a trustee with a disability
- cost of reasonable overnight accommodation and subsistence (including any essential care costs) while attending trustee meetings or other essential events such as voluntary sector conferences or specialist training courses

Trustees claiming reimbursement of reasonable expenses should complete and submit an expense form which is available from the DBE Office. Receipts should be provided wherever possible. Payment will be authorised by the Chair of the Board. Cash Payments will only be made to trustees in exceptional circumstances and with the prior approval of the DBE.

For further guidance, LDBE will refer to:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/863177/Trustee_expenses_and_payments_CC11_v2.pdf

Approving & Reviewing

This policy was agreed by the Board in June 2025 and will be reviewed in 2028.