

## Trustee Expenses Policy

The concept of unpaid trusteeship has been one of the defining characteristics of the charitable sector, contributing greatly to public confidence in charities. Individual Trustees should not be deterred from playing their full part because of incidental costs and trustees are entitled to have their expenses met from the funds of the charity.

Expenses can include a wide range of costs, therefore it is proposed that the following expenses can be claimed:

1. Car mileage allowance (at HMRC Authorised Mileage Rate currently 45p per mile, additional 5p per passenger per business mile for carrying fellow employees in a car or van on journeys which are also work journeys for them)
2. Motorcycle allowance (at HMRC Authorised Mileage Rate currently 24p per mile)
3. Public Transport Costs (actual cost incurred)
4. Bicycle allowance (at 45p per mile)
5. Meals (reasonable and necessary costs incurred)
6. Childcare or care for a dependent (actual cost incurred). Where a trustee does not have a spouse, partner or other responsible adult to care for a child/ren or the person requiring care during a period of absence, in which that trustee attends meetings of the Trust, its committees or in otherwise representing the Trust; claims will be limited to reimbursing the actual cost paid to a registered child minder or the cost of the sum paid to a carer.
7. Support for trustees with special needs (actual cost incurred). Where the Trust does not provide facilities or equipment to enable a trustee for example to communicate or otherwise take part in the activity in question, claims will be limited to reimbursing the cost of, for example, provision of a signer, audiotapes, braille documentation, or travelling and subsistence for a person providing support, as the case may be.
8. Support for Trustees whose first language is not English (actual cost incurred). The translation of documents or provision of an interpreter may be met in circumstances similar to a trustee with special needs.
9. Telephone calls, copying, stationery etc (actual cost incurred) may be reimbursed in the performance of any duty on behalf of the Trust. Trustees must keep a written record or obtain a receipt (where possible) relating to the expenditure incurred. Claims will be limited to reimbursing the actual costs involved.

The Trustee Board will monitor, evaluate and review these payments periodically and at least when HM Revenue and Customs update their guidance.

Claims should normally be made within one month from when the expense was incurred and should be supported by receipts and records of journeys.

Expenses which are excessive, and /or which do not relate to legitimate trustee activities are not legitimate trustee expenses.

Reimbursement of trustees for purchases that they have personally and properly made on behalf of the Trust are not counted as expenses and are accounted for as part of the trust's general expenditure.

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