

Charity Policy
<<Name of Charity>> (Charity")

Policy on trustees' expenses

This policy applies to every trustee in connection with carrying out the Charity's policy is to reimburse

[There is a separate expenses policy for the staff of the Charity.]

The Charity will pay expenses to a trustee in accordance with this Trustees Expenses Policy.

The policy of the Charity is that where a trustee is compensated for loss of a trustee or remain a trustee of the Charity the trustees are not out of pocket.

[[It is important to the Charity that a trustee who wishes to receive reimbursement of expenses and then donate the amount to the Charity should do so.]

An expense will only be reimbursed if it is incurred by a trustee in the course of carrying out the Charity's activities. "actual expense" means the exact amount claimed when using a vehicle for travel and a mileage rate may be claimed at the discretion of the Charity.

Expenses must be reasonable, and the Charity will not reimburse excessive expenses.

This policy sets out how claims for reimbursement should be made and the types of expenses that are reimbursable.

How to claim expenses

In order to be reimbursed with any expenses a trustee must complete the Charity's Trustee Expenses Claim Form and submit it to the Charity Secretary/Administrator][or the Chair of Trustees]

The Charity will only reimburse expenses if the Charity's Trustee Expenses Claim Form is correctly completed and submitted to the Chair of Trustees/Charity Secretary/Administrator.

A claim will only be paid if it is authorised by the Chair of Trustees. Any claim by the Chair of Trustees must be authorised by the Chair of Trustees.

[Wherever [reasonably] possible, trustees should be VAT receipts.]

However, where no receipt is provided, the Charity may in its discretion reimburse the expense without any receipt.

Unless otherwise agreed by the Charity, a claim for reimbursement of an expense must be claimed within two months after it is incurred.

to expenses incurred by the trustee in connection with carrying out the Charity's activities for the Charity. The Charity will not reimburse the expenses of trustees.

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How expenses will be reimbursed

[A trustee must provide bank details for payment to be made by the Charity directly into their bank account. Otherwise, the Charity will reimburse the trustee by cheque or cash, as decided by the Charity.]

Payment will be made within [e.g. ten, twenty] working days] after submission of the expenses claim form with receipts attached.

Types of expense claimable

The categories of claimable expenses are set out in the Trustees Expenses Claim Form. Trustees must complete the form for each item claimed, whether an item claimed is for a specific purpose or for general travel other than by means of a private vehicle.

The following notes apply to particular types of expense as well as to other types of expense as well.

Travel

The expense of any journey is claimable if it is:

- from the trustee's home to the Charity premises for carrying out their duties and voluntary activities (and for carrying out such duties or activities at that regular place);
- from their regular or other place of residence to the Charity premises for carrying out their duties and voluntary activities, to any other place for carrying out such duties or voluntary activities.

Public transport (e.g. bus, train, tram, ferry, etc.) should be used where that would be the best value option. Trustees should book in advance wherever, and as far as possible, use the cheapest fares available. Season tickets, offers and discounts should be used where reasonably possible.

No first-class public transport reimbursement will be made.

A private vehicle may be used for carrying out duties and voluntary activities if the use of a private vehicle would be the best value option.

Use of a private vehicle is only claimable if the trustee has a full UK driving licence, and the vehicle is roadworthy, taxed and insured and has an up-to-date MOT.

If and as required by their insurer, the trustee must ensure that their vehicle insurance includes business use. Trustees should inform their insurer before using a private vehicle for carrying out their trustee duties and voluntary activities.

Taxis should only be used where public transport is not available or is impractical or if it is not practicable to obtain such reimbursement by two other trustees. Trustees must ensure that the taxi is booked in advance.

claim form so that payment can be made by the Charity directly into their bank account. Otherwise, the Charity will reimburse the trustee by cheque or cash, as decided by the Charity.]

[e.g. ten, twenty] working days] after submission of the expenses claim form with receipts attached.

claimable at the foot of the Charity's Trustees Expenses Claim Form. Trustees must complete the form for each item claimed, whether an item claimed is for a specific purpose or for general travel other than by means of a private vehicle (including a taxi).

The following notes apply to particular types of expense as well as to other types of expense as well.

carrying out their duties and voluntary activities (and for carrying out any such duties or activities at that regular place);

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reimbursement of the price of a season ticket or railcard will be made.

not available or is impractical or if it is not practicable to obtain such reimbursement by two other trustees. Trustees must ensure that the taxi is booked in advance.

as a full UK driving licence, and the vehicle is roadworthy, taxed and insured and has an up-to-date MOT.

use, the trustee must ensure that their vehicle insurance includes business use. Trustees should inform their insurer before using a private vehicle for carrying out their trustee duties and voluntary activities.

er means of transport is or can be made available [e.g. ten, twenty] working days] after submission of the expenses claim form with receipts attached. Trustees must ensure that the taxi is booked in advance.

with mobility or accessibility needs taxis may be used if that will be relevant.

Any single journey or round trip (both ways) of more than <<e.g. 100>> miles or more must be authorised by the Chair of trustees and must be authorised by two other trustees before it is commenced.

[Air Travel

Air travel may only be booked or used if authorised by the trustee board concerned and its cost is first authorised in that way, any such expenditure must be approved by the trustee board. In any case, it must be in economy class.]

<<Add any further restrictions, e.g. no air travel for a return journey) exceeding certain number of miles >>

Accommodation

Where, in order to carry out and/or attend to the duties or activities, it is necessary for the trustee to stay overnight, the Charity will meet the cost of overnight accommodation.

Where possible, the trustee should book accommodation in advance but if it is necessary to book that accommodation booked and paid for by the Charity.

However, no booking for accommodation will be made by the Chair of trustees and one other trustee must be authorised by two other trustees. In considering whether to authorise it will take into account whether it is necessary to travel to and from home and the accommodation proposed.

In each case, the accommodation must be reasonable and the nightly charge including breakfast must not exceed <<e.g. £40>> in the UK>>.

Where overnight accommodation is provided, the Charity will pay up to <<e.g. £40>> for a meal during the stay and the accommodation.

Subsistence

If any continuous period of carrying out or attending to the duties or activities exceeds <<e.g. 4, 5>> hours or it is necessary to travel to and not carried out at home, the Charity will provide [hot and cold food] <<e.g. £5, 10>> for lunch>> [reimbursed by the trustee].

If the carrying out of any trustee's duties or activities by the Charity, it will provide [hot and cold food] <<e.g. £5, 10>> for lunch>> if the trustee is required to be at that location.

the trustee board on a general basis that it will meet the cost of those needs.

Any single journey or round trip (both ways) on any occasion that will be of more than <<e.g. 50>> miles or more must be authorised by the Chair of trustees, or in the case of the Chair it must be authorised by two other trustees before it is commenced.

Any booking must be for economy class. If it is not first authorised in that way, any such expenditure must be approved by the trustee board. In any case, it must be in economy class.]

to place of carrying out duties (or attending to the duties) over and above that number of miles >>

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However, no booking for accommodation will be made by the Chair of the Chair, it must be authorised by two other trustees. In considering whether to authorise it will take into account whether it is necessary to travel to and from home and the accommodation proposed.

In each case, the accommodation must be reasonable and the nightly charge including breakfast must not exceed <<e.g. £40>> in London or £140 elsewhere in the UK>>.

Where overnight accommodation is provided, the trustee may also claim <<e.g. £40>> for a meal during the stay and the accommodation.

If any continuous period of carrying out or attending to the duties or activities exceeds <<e.g. 4, 5>> hours or it is necessary to travel to and not carried out at home, the Charity will provide [hot and cold food] <<e.g. £5, 10>> for lunch>> [reimbursed by the trustee].

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able to provide drinks, the Charity will reimburse the trustee for drinks purchased by the trustee.

Telephone and Internet

Charges incurred by a trustee for telephone calls or internet access will be reimbursed if the calls or internet access is necessary for the trustee and a copy of the bill is provided to the Charity. Reimbursement of the trustee to the extent that the trustee's voluntary activities causes the trustee to incur costs over and above their contract with the relevant provider.

[Childcare, carer, professional fees]

<<Insert details of reimbursement for trustee's expenses that care personally due to trustee's voluntary commitments outside their normal commitment times>>

Personal Information

The Charity will only collect the trustee's personal information in order to process those claims. The Charity will only process the trustee's personal information for statutory accounting reasons. No other use of the trustee's personal information will be made. The Charity will only process the trustee's personal information in accordance with current data protection regulations. [For further details, see the Charity's Data Protection Policy.]

General

This policy was approved by the Charity's Audit Committee on <<insert date>>.

This policy will be reviewed by the Charity's Audit Committee [annually][every [two] years].

steep up to £<<e.g. 5, 10>> per day

in carrying out the trustee's duties. The trustee's mobile or landline bill will be reimbursed to the extent that the trustee's voluntary activities causes the trustee to incur costs over and above their allowance under their contract with the relevant provider.

incurred by trustee unable to provide for their voluntary commitments outside their normal commitment times

a trustee in their expenses claims in order to process those claims. The Charity will only process the trustee's personal information for statutory accounting reasons. No other use of the trustee's personal information will be made. The Charity will only process the trustee's personal information in accordance with current data protection regulations. [For further details, see the Charity's Data Protection Policy.]

Charity's Audit Committee] on <<insert date>>.

Charity's Audit Committee] [at least]