



# **Expenses Policy for Members and Trustees**

1.0	<b>Nature and scope of allowances</b>
1.1	Charity Commission guidance provides that expenses are refunds by a Trust of legitimate payments which a Trustee has had to meet personally in order to carry out his or her Trustee and/or Member duties. Expense claims should normally be supported by bills or receipts, except where it is impractical to expect this, for example, where very small amounts are claimed.
1.2	In the context of this policy the reimbursement of legitimate expenses shall be held to apply for the Members of the Trust in the carrying out of their duties as set out in the Articles of Association.
1.3	Any reasonable costs that allow Trustees to carry out their duties can be classed as legitimate expenses. So long as the charity only pays the Trustee for the actual cost or expense, the payment is not taxable.
1.4	The following would be regarded as legitimate expenses: <ul style="list-style-type: none"> <li>• 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 &amp; Customs (HMRC) before tax becomes payable</li> <li>• reasonable refunds for the cost of meals taken while on Trust business</li> <li>• the reasonable cost of childcare, or care of other dependants (for example, an elderly parent) whilst attending Trustee meetings</li> <li>• communication support: translating documents into Braille for a blind Trustee into different languages; provision of alerting and listening devices, and other special aids for people with hearing impairment</li> <li>• providing special transport, equipment or facilities for a Trustee with a disability</li> <li>• 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.</li> </ul>
1.5	Reimbursement of Trustees for purchases they have personally and properly made on behalf of the charity are not counted as expenses and are accounted for as part of the charity's general expenditure.

2.	<b>Eligibility for allowances</b>
2.1	All Members and Trustees of the Great North Wood Education Trust shall be treated equally and be eligible to claim travel and subsistence costs. Trustees and Members can only claim allowances for attendance at meetings if they are recorded in the minutes as having attended that meeting.

<b>3.</b>	<b>Claiming allowances</b>
3.1	Claims shall be submitted on a termly basis on a pro-forma available from the Chief Financial Officer (see appendix 1) to whom they must be returned. Such claims should be accompanied where appropriate with receipts, travel tickets etc. Where it is a mileage claim then start and finish mileages must be given. Payment will be made by BACS.

<b>4</b>	<b>Allowances</b>
4.1	Allowances will be payable in respect of:
4.2	<b>Public Transport</b>
4.2.1	Costs incurred for ordinary, second class or any cheaper fare available plus any expenditure incurred for seat reservations or similar supplements. In exceptional circumstances claims for public transport at other than a second class fare may be made but must be accompanied by an explanatory note.
4.2.2	Refunds on an Oyster card can only be made if proof of the journey can be provided. Ensure the Oyster Card is registered on the TfL site where it is possible to download records of journey and the cost. Refunds will only be for the cost of the journey not for top up costs.
4.3	<b>Taxi</b>
4.3.1	Where no suitable public transport is available, travel has to take place late at night or the business is urgent, the fare plus a reasonable gratuity may be claimed, but the claim must be accompanied by a receipt. In all other cases or where no receipt is provided reimbursement will be made on the cost of the journey by public transport.
4.4	<b>Car</b>
4.4.1	The Trust encourages use of means of transport other than private motor vehicles and in the spirit of this the scheme does not seek to encourage their use. It is recognised that individual circumstances, the nature of the journey, travel times etc. may make use of a private motor vehicle the only viable option. Sharing of vehicles whenever practical is encouraged.
4.4.2	The rate per mile is 45p. This is the approved rate set out by HMRC.
4.4.3	The full cost of car parking where this has been necessary for attendance at a meeting of or on behalf of the governing body. Where possible receipts should be obtained. The daily maximum is £15.
4.4.4	Reimbursement of parking charges does not cover payment of parking fines.

4.5	<b>Subsistence</b>
4.5.1	The reasonable cost of a meal (excluding alcohol) where the duties mean a Trustee is unable to return home to eat.
4.6	<b>Childcare/care of dependent relatives</b>
4.6.1	The cost of a child-minder/carer (up to £12 an hour) for the period of time taken up by the meeting and a reasonable period of time to travel to and from the meeting.
4.6.2	No payment will be allowable where the care of a child or dependent is being provided by an existing or former partner or by a responsible person who normally lives in the family home, as a member of the family.

<b>5.0</b>	<b>Authorisation of Claims</b>
5.1	Claims that meet the criteria of this policy and do not exceed £25 will be authorised for payment by the Chief Financial Officer and/or Chief Executive Officer.
5.2	Claims over £25 or where receipts are not available will be authorised by the Chair of Board of Trustees. Such authorisation may be given electronically provided the claim has been seen by the Chair.
5.3	Claims submitted by Trustees who are also staff members, including the Chief Executive Officer, for expenses incurred solely in their role as a Trustee must be authorised by the Chair Of Trustees. Such authorisation may be given electronically provided the claim has been seen by the Chair.
5.4	Officers of the Trust who attend meetings in that capacity and at the request of Trustees will be able to claim out of pocket expenses under the scheme for staff subject to the usual line management approval for the claim.

<b>6.0</b>	<b>Linked Policies</b>
6.1	<p>This Policy is linked to the following policies of the Trust:</p> <ul style="list-style-type: none"> <li>• Public Interest Disclosure Policy (whistleblowing)</li> <li>• Procurement and Tendering Policy</li> <li>• Trustees Code of Conduct</li> <li>• Financial Procedures</li> <li>• Scheme of Delegation</li> <li>• Gifts and Hospitality Policy</li> </ul>

Policy Created	
Approved by Trust Board	
Signature of Chair of Trustees	Signature of CEO
J. Baker	K Atkins
Next Review	

Created: March 2018

Review: 3 Years

(rates will be amended annually in light of any HMRC changes)

Next review March 2021



**Trustees and Members Allowance Scheme - Claim form**

Name \_\_\_\_\_

Address \_\_\_\_\_

Postcode \_\_\_\_\_

Email \_\_\_\_\_ Phone \_\_\_\_\_

Mileage summary \_\_\_\_\_ Registration Number \_\_\_\_\_

Date	Reason for journey	Mileage		Total
		Start	Finish	
<b>Total mileage</b>				

**Claim for subsistence and/or public transport\*** (rail fares should be second class only)

Date	Details of claim	Amount claimed
<b>Total amount claimed</b>		

\* Please attach receipts

Name of Bank	
Name of Bank Account	

Sort code    -    -    Account No

**I confirm having incurred the above listed expenditure in the course of performing the duties of a member or trustee of The Great North Wood Education Trust.**

Signed \_\_\_\_\_ Date \_\_\_\_\_

Received Finance Office	Approved (CEO)*	Approved (CFO)*	Approved (CoT)*	Paid

