Woodborough Village Pre-school's trustee expenses policy

Policy statement

The charity is committed to offering equal opportunities for all volunteers, by reimbursing reasonable expenses that allow them to carry out their duties. Trustees are entitled to claim expenses for any reasonable costs incurred, but must ensure that they get the best value for the charity by choosing the most cost-effective option available. This policy aims to provide clear guidance on the types of expenses that can be claimed and the procedures for making a claim.

Types of expenses

Expenses may only be claimed for amounts incurred wholly and exclusively for the charity's work, as detailed below. If a trustee is in any doubt as to whether an expense is reimbursable, advice is sought from the Charity Commission prior to incurring the expense.

- *Business travel:* Trustees are expected to use the mode of travel, which is most efficient, cost-effective, environmentally economical and consistent with reasonable travel time. Claims for taxi fares should only be made when other forms of public transport are not viable. When travelling via public transport, the charity will only reimburse the actual cost of the journey. Therefore, when pre-paid travel cards or permits are used, trustees must provide a receipt and evidence as to the actual cost of each journey taken. Trustees using their own car, van, motorcycle or bicycle will be reimbursed actual costs for mileage up to the Approved Mileage Allowance Payment set by HM Revenue & Customs [Please refer to the HM Revenue & Customs website for current details at www.hmrc.gov.uk]. The cost of car parking or toll fees may also be claimed if a receipt is provided to support the claim. The charity does not accept any liability for fines, or any other penalties for traffic offences, and encourages trustees to drive safely. The vehicle owner is responsible in the eventuality of an accident and for maintaining the vehicle in good condition. Mobile phones should not be used under any circumstances when travelling unless you have installed the appropriate hands-free kit.
- *Meals when on trustee business:* Trustees may claim for meals under the following circumstances:
  - When required to stay overnight, breakfast at £[reasonable limit to be agreed by the trustees].
  - When required to work through the lunch period, lunch at £[reasonable limit to be agreed by the trustees].
  - When required to stay overnight, evening meal at £[reasonable limit to be agreed by the trustees].

  Expenses relating to alcohol cannot be claimed.
- *Communications:* Trustees can be reimbursed for expenditure on communications which are essential for trustee work, including telephone calls, postage, stationery and aids to support communication (e.g. translation of materials), up to the amount of £[agreed limit] per month. When expenditure is due to exceed this limit, advanced authorisation must be received from the

committee. Trustees are expected to use second class post and land line telephones for calls, where possible. Reimbursement for mobile phone calls are only approved by the trustees in exceptional circumstances, as these costs can be high. Reimbursement of mobile phone top-up cards is a taxable benefit, so trustees can only claim for the individual cost of the calls made. When a trustee receives free call bundles for their mobile phone, expense claims must only relate to the proportion of calls that were made for charity business over and above the charge for the free calls. For example, if a trustee has 100 free minutes per month and make calls lasting 110 minutes in total and costing £8.50, and 80 of those minutes were for charity purposes, then the amount that they can claim can be calculated as £8.50*80/110 = £6.18.

- *Transport, resources or facilities to support a trustee with a disability:* Reasonable adjustments are made to accommodate the needs of volunteers with disabilities; expenses can be claimed for additional travel costs, assistive resources and facilities up to the amount of £[agreed amount] per year. The charity also looks at options such as sharing resources with other organisations to ensure that opportunities are provided for all to be involved.
- *Relevant training, books or resources to support trustee work:* Expenditure for costs relating to trustee training and development are approved in advance by the trustees, up to the amount of £[agreed amount] per year, per trustee.
- *Accommodation costs for overnight trips for any necessary training, events and meetings:* Prior agreement is required whenever it is essential for a trustee to stay overnight in a hotel in the course of their work for the charity. The guide price for this is £[amount] per room, per night. Trustees must research hotels in the area to ensure that the chosen accommodation is of reasonable value.
- *Care of dependents while attending trustee meetings:* To enable trustees to attend meetings, they may be reimbursed for the cost of childcare and care arrangements for dependent relatives up to the amount of £[agreed amount] per year, in situations where:
  - They would normally have been providing care at the time.
  - There is no other responsible adult, such as a partner or relative, available.

Procedures for claiming expenses

1. An annual expense budget is agreed by the trustees to cover any necessary costs.
2. Only the actual costs incurred for expenses will be reimbursed, up to the approved amount.
3. Cash advances are not provided for expenses.
4. Expenses are claimed using the standard form, with all sections completed and totalled.
5. Receipts, tickets or bills must be provided with the expense claim form in evidence of all payments. Wherever possible, these should be itemised and should show the amount of VAT paid and the VAT Registration Number. Where they also contain items other than claimable expenses, they should be highlighted to indicate the relevant expense.
6. Expense claims will need to be approved by the trustees. Claims should be made [once a month]. Expenses must be received by [date] of the month to be processed that month, therefore, you must provide claims to the trustees for authorisation as early as possible.

7. Claims will be withheld until appropriate documentation has been received and approved. Any incomplete claims will be returned for amendment, which is likely to cause a delay in the payment of expenses.
8. Once approved by the trustees, the treasurer signs and dates the claim to authorise it. If the treasurer is unavailable, or has submitted the claim themselves, the chair may provide authorisation. Trustees cannot authorise their own expenses.
9. All expenses are paid by [cheque].
10. The expenses claimed are monitored against the budget at each trustee meeting, to ensure it is not exceeded.
11. Trustees are advised that if they intentionally make false or inaccurate claims that this will be regarded as gross misconduct and may lead to their removal as a trustee.

This policy was adopted at a meeting of Woodborough Village Pre-school Committee

Held on: _____

Date to be reviewed: _____

Signed on behalf of the trustees of the charity:

Full name: _____

Position: _____

Signature: _____ Date: _____