



**Catfield United Charities (CUC)**

**Charity Registration: 207214**

## **Expenses and Reimbursements Policy for Trustees**

### **1.0 Introduction**

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 or reimbursements met from the funds of the charity.

### **2.0 Valid Expenses**

Expenses can include a wide range of costs, therefore it is proposed that the following expenses or reimbursements 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 20p per mile)
5. 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.
6. 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.
7. Telephone calls, copying, stationery etc (actual cost incurred) may be reimbursed in the performance of any duty on behalf of the Trust.
8. Maintenance of land or property owned by the charity

### **3.0 Claiming Expenses**

Trustees must keep a written record or obtain a receipt (where possible) relating to the expenditure incurred. An expense form (Annex 1) must be submitted either by paper or digital form at least 1 week prior to the next Trustees meeting.

Claims will be limited to reimbursing the actual costs involved. The Treasurer will monitor, evaluate and review these payments periodically and at least when HM Revenue and Customs update their guidance.

Expenses or reimbursements which are excessive, and /or which do not relate to legitimate trustee activities are not legitimate trustee expenses or reimbursements. Reimbursement of trustees for purchases that they have personally and properly made on behalf of the Trust are counted as reimbursements and are accounted for as part of the trust's general expenditure.

As an exception, the charity can pay a trustee for the supply of services over and above the normal trustee duties. The decision to do this must be made by those trustees who will not benefit. They must decide that the service is required by the charity in line with Charity Commission Trustee expenses and payments guidance, section 4.

## 4.0 Approval Procedure

Claims should normally be made within 3 months from when the cost was incurred and should be supported by receipts and records of journeys.

1. Complete an Expenses form (Annex 1)
2. Submit it by paper or digital format including all receipts applicable to the Treasurer by either:
  - 2.1 Nicolette Jeffreys, 2 Back Lane, Catfield, NR29 5AU
  - 2.2 enquiries@catfieldunitedcharities.uk
3. Expenses will be approved and signed by the Treasurer and Chair
4. Expenses will be recorded on the Payee list which must be completed and signed
5. Expenses will be paid by cheque or bank transfer, whichever preferred by the payee. The payee must provide bank details if they wish to be paid by bank transfer.

Trustee Name

Trustee Name

Trustee Signature

Trustee Signature

Trustee Name

Trustee Name

Trustee Signature

Trustee Signature

Trustee Name

Trustee Name

Trustee Signature

Trustee Signature

Date \_\_\_\_\_

# Appendix 1

## CUC Trustee Expenses/Reimbursement Form

Date	Description of Expenses or reimbursements	Reason for incurring costs	Vehicle used Car, Van, Motorbike or bicycle)	Mileage	Total cost (not for mileage)

- Mileage cost will be calculated by the treasurer.
- Ensure you attach receipts other than for mileage.
- Send to the below by 1 week prior to Trustee meeting for approval at the meeting. Some expenses may be approved prior to the meeting so long as the approval procedure is still followed.

Payee Name \_\_\_\_\_

Payee Signature \_\_\_\_\_

Chair Name \_\_\_\_\_

Treasurer Name \_\_\_\_\_

Chair Signature \_\_\_\_\_

Treasurer Signature \_\_\_\_\_

Date \_\_\_\_\_