TRUSTEE EXPENSES POLICY, Additional Curates Society (ACS).

1. Background

    1.1. This policy relates to those expenses claimed by trustees.

    1.2. The charity can pay trustee expenses which are reasonably incurred in performing a trustee role.

    1.3. The charity can also cover costs that a trustee has met on behalf of the charity, for example, purchases made for the charity or payment of a charity invoice.

    1.4. Expenses should be reasonable; they should not be excessive and should be properly incurred.

2. What can be claimed?

    2.1. These are the types of costs that a trustee may incur to carry out their trustee role and which can be considered an expense:

        2.1.1. Reasonable travel costs, including petrol, parking and congestion charges, public transport or taxi fares

        2.1.2. Reasonable costs of overnight accommodation

        2.1.3. Reasonable costs of food and drink

        2.1.4. Telephone and internet subscriptions and other communication costs, but only for the proportion of time used for trustee business

        2.1.5. Translation of documents into Braille or into different languages

        2.1.6. Booking a British Sign Language interpreter

        2.1.7. Reasonable costs that enable a person with disabilities to carry out their trustee role

        2.1.8. Reasonable costs for a carer or childminder

        2.1.9. Reasonable costs of training materials

    2.2. These are examples of what charities cannot pay:

2.2.1. Costs that are unrelated to charity business, such as those incurred on personal business or personal engagements

2.2.2. Travel or accommodation costs of spouses, partners or family members who are not travelling on charity business

2.2.3. Excessive costs, for example on travel or accommodation

2.2.4. Telephone or other communication costs for business unrelated to the charity

2.2.5. Private medical insurance

2.2.6. School and boarding fees for dependents

3. Claims process

3.1. All claims must be submitted on a trustee expenses claim form and supported by a valid receipt.

3.2. In submitting the claim, trustees declare that the claim is accurate and was properly incurred.

3.3. The Chair or the Chair of the Finance Subcommittee will approve all expenses.

3.4. A trustee cannot approve their own claim.

3.5. Claims will be paid within 10 working days.

3.6. Trustees must seek permission from the Chair before incurring costs if they are over £250.

4. Specific guidance on expenses claims

4.1. Travel expenses

4.1.1. Where travel by rail or air is required, trustees should ensure that the most economical class of travel is used.

4.2. Mileage claims

4.2.1. Mileage expenses incurred whilst on charity business will be reimbursed at the prevailing business rate per mile approved by HMRC.

4.2.2. If you are travelling on charity business by car and an additional trustee car shares with you, the additional passenger rate, as approved by HMRC, will be paid for the distance that they travel with you.

4.2.3. Driving penalties and fines incurred on charity business cannot be claimed under any circumstances and remain the responsibility of the driver.

4.2.4. Each mileage claim must include details of the journey – date, ‘to and from’ location, full passenger name (if the additional passenger rate is claimed).

4.3. Taxis

4.3.1. Where it is necessary, the cost can be reclaimed. However, alternative and more cost-effective methods of transport should be considered first. A receipt must be obtained.

4.4. Parking

4.4.1. Parking costs necessarily incurred in the course of charity travel can be claimed. Receipts should be obtained.

4.4.2. Car parking penalties and fines cannot be claimed under any circumstances.

4.5. Tolls

4.5.1. The cost of tolls can be reclaimed. A receipt must be obtained.

4.6. Accommodation

4.6.1. If travelling on trustee business and an overnight stay is necessary, you can stay in a reasonable quality hotel, B&B, Airbnb etc.

4.6.2. The charity will bear the cost of the room, evening meal and breakfast.

4.7. Meeting expenses

4.7.1. Internal meeting expenses

4.7.1.1. Where an internal meeting spans the day and trustees do not break for lunch, the cost of food and refreshments ordered or purchased will be covered. Receipts must be obtained. Costs should be limited to necessary refreshments and reasonable

4.7.2. External meeting expenses

4.7.2.1. Where an external meeting is booked and cannot be paid by invoice, it may be claimed as expenses. It should only be recorded as an external meeting expense if it is wholly for charity business. The time, location, purpose of meeting and attendees should be recorded.

Approved 15.05.2025

To be reviewed on 15.05.2026