

Trustee Expenses Policy

Castlefields Church, CIO, Charity No: 1192197

Purpose

To ensure compliance with the Charity Commission guidelines on Trustee expenses.

These are defined as expenses which are normally refunded by the charity of costs a Trustee has had to meet personally in order to carry out trustee duties. (In some cases where circumstances dictate, these expenses may have to be paid in advance). A refund of properly incurred expenses is not a trustee payment, nor does it count as any kind of personal benefit."

Charity law presumes that Trustees will not benefit financially from the role they play as Trustees.

The provisions of this policy do not include refunds of costs to a Trustee who is an employee of the Charity – See separate Employee and Volunteers' Expenses Policy provisions.

This policy provides:

- a framework for expectations and budgeting of trustee expenses
- accountability for the Board of trustees
- a level of confidence to external parties
- a protection to the integrity and reputation of trustees.

Extent

In view of the voluntary nature of the charity being a church where time and resources are freely donated, it is not expected that refunding of Trustee expenses will be anything other than an infrequent event but it is recognised that Trustees may be involved in purchasing items for the furtherance of the charity / church aims. Examples could be:

- books and study materials
- practical supplies for church events
- practical help given to those in need who have come to the church (one-off transport costs / one-off food or drink provision etc)

As laid down by the Charity Commission expenses will not be paid for:

- Reward for time spent;
- Recompense for loss of earnings;
- Allowances for living, domestic or other personal costs;
- Honoraria, stipends or non-contractual "thank you's";
- Payment for goods sold or services to the charity;
- Payment of rent or storage at a premises owned by a trustee;

Maximum single expenditure:

Without approval by the full Trustee board, the level of any single expenditure to a Trustee must not exceed £100

Evidence & Process

The Treasurer will only reimburse expenses on production of a valid receipt for the expenditure. If a payment is requested prior to actual expenditure the request must be made in writing to the Treasurer and a receipt provided immediately after the expense is incurred.

All claims must be submitted within one month of the expenditure being incurred. Any submissions

after this period will not be reimbursed.

Any single items over £100 must be accompanied by written evidence that this has been sanctioned by the full board of Trustees.

Reimbursement will be paid by direct bank transfer to the Trustee Bank account.

Policy Approved by Trustees Meeting & recorded in Minutes

Date: 11/06/24

Next Review to be undertaken:

Date: (max 12 months from above date)