

Coodal Charity – Trustee Expenses Policy and Procedures

1. Purpose

This policy sets out how Coodal reimburses trustees for expenses properly incurred while carrying out their duties on behalf of the charity. It ensures transparency, fairness, and compliance with Charity Commission guidance and HMRC regulations.

2. Principles

- Trustees give their time and expertise voluntarily and cannot receive payment for acting as trustees.
 - Trustees may claim reasonable expenses actually incurred in the course of their charity duties.
 - No trustee should be out-of-pocket as a result of fulfilling their role.
 - All claims must be supported by receipts and approved in line with procedures below.
 - Expenses will be reimbursed at cost; no profit or benefit should arise.
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3. Eligible Expenses

Trustees may claim for the following when directly related to Coodal business:

- **Travel**
 - Public transport (standard class fares).
 - Mileage allowance for use of personal vehicles (at HMRC approved rates).
 - Parking charges, tolls, congestion charges (but not fines/penalties).
 - **Accommodation**
 - Hotel or guest house costs if overnight stay is essential.
 - **Meals and Refreshments**
 - Reasonable subsistence costs while away from home on Coodal business.
 - **Communication Costs**
 - Postage, printing, photocopying, telephone calls, internet costs.
 - **Childcare/Carer Costs**
 - Additional costs incurred to enable trustees to attend meetings or events.
 - **Other**
 - Any other expense agreed in advance by the Board of Trustees.
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4. Ineligible Expenses

The following cannot be claimed:

- Payment for trustee time, services, or loss of earnings.
 - Alcohol.
 - Fines, penalties, or private expenses.
 - Expenses not directly related to Coodal business.
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5. Procedures for Claiming

1. **Submission**
 - Trustees must complete an Expenses Claim Form (Appendix A).
 - Claims should be submitted within 3 months of the expense.
 2. **Receipts**
 - All claims must be supported by receipts, tickets, or invoices.
 3. **Approval**
 - Claims are authorised by the Treasurer (or, if the Treasurer is claiming, by the Chair).
 - Large or unusual claims may require Board approval.
 4. **Payment**
 - Reimbursement will normally be made via bank transfer within 14 days of approval.
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6. Transparency & Reporting

- A record of all trustee expenses will be kept by the Treasurer.
 - Total trustee expenses will be disclosed in the charity's annual accounts, as required by law.
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7. Review

This policy will be reviewed every 2 years, or sooner if legislation or guidance changes.

Appendix A: Trustee Expenses Claim Form

Name of Trustee: _____

Date(s): _____

Details of Expense: _____

Amount (£): _____

Receipt attached: Yes / No

Total Claimed: £ _____

Signed (Trustee): _____

Approved by: _____

Date: _____

1. Formal & Detailed Trustee Expenses Policy

Coodal – Trustee Expenses Policy

1. Purpose

This policy sets out the principles and procedures by which Coodal reimburses trustees for expenses incurred in carrying out their duties. It ensures compliance with:

- Charity Commission guidance (CC11: Trustee expenses and payments).
- HMRC rules on allowable expenses.
- Coodal's commitment to transparency and accountability.

2. Principles

- Trustees act in a voluntary capacity and cannot receive payment for acting as trustees.
- Trustees are entitled to claim reasonable and actual expenses incurred in fulfilling their duties.
- Trustees should not be out of pocket for carrying out their responsibilities.
- All expenses must be evidenced, reasonable, and properly authorised.
- No trustee should receive any personal benefit beyond reimbursement of costs.

3. Eligible Expenses

Trustees may claim the following expenses directly related to Coodal business:

a. Travel

- Public transport (standard class).
- Use of personal vehicles at HMRC-approved mileage rates (45p per mile for first 10,000 miles; 25p thereafter – subject to HMRC updates).
- Parking charges, tolls, congestion charges (excluding fines).

b. Accommodation

- Hotel/guest house costs when an overnight stay is essential, at reasonable rates.

c. Meals/Subsistence

- Reasonable meal costs when attending meetings or events away from home for more than 4 hours.

d. Communication & Administration

- Postage, printing, stationery, telephone, and internet costs incurred on Coodal business.

e. Childcare/Carer Costs

- Additional costs required to enable a trustee to carry out duties.

f. Other Expenses

- Any other costs pre-approved by the Board.

4. Ineligible Expenses

The following are not reimbursable:

- Payment for time, services, or loss of earnings.
- Alcohol or personal entertainment.
- Fines, penalties, or private expenses.
- First-class travel unless pre-approved for accessibility reasons.

5. Procedures for Claiming

- Trustees must complete an **Expenses Claim Form** (Appendix A).
- Claims should be submitted within **3 months** of the expense.
- Receipts or proof of expenditure must be provided.
- The Treasurer authorises claims (the Chair authorises Treasurer's claims).
- Large or unusual claims may require full Board approval.
- Payment will normally be by bank transfer within 14 days of approval.

6. Record Keeping & Transparency

- The Treasurer will maintain a record of all trustee expenses.
- Total trustee expenses will be disclosed in Coodal's annual accounts, in line with legal requirements.

7. Review

This policy will be reviewed every **2 years** or sooner if required by law or guidance changes.

Appendix A: Trustee Expenses Claim Form

- Trustee Name: _____
- Date(s): _____

- Details of Expense: _____
- Amount (£): _____
- Receipt Attached: Yes / No
- Total Claimed: £ _____

Trustee Signature: _____

Approved by: _____

Date: _____

2. Short & Simple Trustee Expenses Guide

Coodal – Trustee Expenses (Quick Guide)

The basics:

- Trustees are volunteers – you can't be paid for your time.
- You **can** claim back reasonable expenses so you're not out of pocket.
- Always keep receipts and submit claims within 3 months.

What you can claim

- **Travel:** Bus/train fares (standard), mileage at HMRC rates, parking/tolls (not fines).
- **Meals:** Modest meal costs if you're away on Coodal business for 4+ hours.
- **Accommodation:** If an overnight stay is necessary.
- **Admin/Comms:** Postage, printing, phone/internet used for Coodal.
- **Care Costs:** Childcare/carer support to enable attendance at meetings.

What you can't claim

- Payment for your time or loss of earnings.
- Alcohol or personal treats.
- Fines/penalties.
- Anything not directly related to Coodal work.

How to claim

1. Complete a **Trustee Expenses Form**.
2. Attach receipts.
3. Send to the **Treasurer** (or Chair if Treasurer is claiming).
4. Reimbursement is made by bank transfer within 2 weeks.

Transparency

- All expenses are recorded.
- Totals are reported in Coodal's annual accounts.

Remember: If in doubt, ask the Treasurer or Chair before incurring the expense.
