suffolkartlink

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# Trustee Expenses Policy and Procedures

## 1. Purpose

The purpose of this policy and procedure is to set out the basis on which Suffolk Artlink's Trustee expenses will be reimbursed and the process for claiming expenses.

This will ensure that trustees of the organisation are neither financially disadvantaged nor gain financially from travel or performing any other tasks as part of their Trustee role and duties for Suffolk Artlink.

It sets out the need for Trustees to be conscious of the proper use of charity funds and of maximising value for money in the way they travel and the accommodation used in performing their trustee role.

To be read with the organisations Finance policies and procedures.

## 2. Scope

This applies all trustees.

## 3. Definitions

Trustee expenses: these are refunds by the charity of the costs a trustee has had to meet personally in order to carry out their trustee duties on behalf of the organisation. In some cases, these expenses may be paid in advance.

Trustee payments: these are a financial or other measurable benefit paid to a trustee from a charity's funds in return for work the trustee has carried out for the charity. In most cases, this involves paying a trustee for goods or services over and above normal trustee duties.

## 4. Policy

We recognise and value the important role unpaid trusteeship plays and the value trustees bring to the organisation. We will pay legitimate reasonable expenses incurred whilst carrying out their duties as a trustee of Suffolk Artlink in line with the organisation's Finance Policies and Procedures for expenses.

Registered charity number 1110898
Company number 05354844

Section 185 of the Charities Act allows trustees to be paid under certain conditions. The statutory power also applies to:

- payments for goods or services provided by connected persons
- any trustees or nominees that may have been appointed simply to hold the title to a charity's property

The conditions that must be followed are outlined in section 4.3

Situations not covered: charities cannot rely on the statutory power to pay their trustees where:

- the charity wishes to pay a trustee for serving as trustee
- the charity wishes to employ a trustee or a connected person under a contract of employment
- the charity's governing document has a strict prohibition against payment for goods or services
- the conditions for making the payment cannot be met

Trustees may also have a separate power to pay trustees for goods or services in their governing document.

## 5. Procedure

We will follow the Charity Commission guidance on the payment of expenses to charity trustees which will be used to guide decisions: https://www.gov.uk/government/publications/trusteeexpenses-and-payments-cc11

Expenses must be directly related to approved organisation business. Examples of legitimate and non-legitimate expenses.

Claimable expenses include:

**Travel**

- Public transport: Standard class fares only
- Mileage for use of personal vehicles: Reimbursed at the HMRC approved mileage rate in force at the time
- Parking: Reasonable charges with receipts.

Parking fines are not reimbursable.

- Taxis: Only when necessary and approved in advance (e.g., safety concerns, disability needs, no public transport available)
- Bicycle travel: HMRC rate where applicable

**Subsistence**

When work/ volunteering requires travel away from home or the usual place of work:

- Reasonable costs of meals
- Alcohol and pay per view/ streaming TV is not reimbursable.

- Overnight accommodation (budget or standard options only)

**Approval and authorisation**

All expenses should be agreed in advance with the relevant manager

- Trustee expenses: Signed off by the General Manager and Director
- Chair's expenses: Signed off by the General Manager and Director

No one can authorise their own expenses.

**Submitting Expense Claims**

All claims must:

- Be made using the official Expense Claim Form
- Be submitted within 30 days of the expenditure
- Include itemised receipts (card statements are not receipts)
- Clearly state the purpose of the expense

Claims submitted late may not be reimbursed unless there are exceptional circumstances.

Payment of Expenses

Once authorised:

- Expenses will normally be reimbursed by bank transfer within 14 days of receipt
- Cash payments will not be made

• Claims may be queried if unclear or incorrectly completed

Organisation Credit or debit cards are not held by trustees

## 6 Monitoring and Review

The Trustees will review the policy every three years or sooner if required.

| Date approved or amended | Signed | Role |
|---|---|---|
| 20/07/2026 | Alistair Winch | Company Secretary on behalf of the Board of Trustees |
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