

**TRUSTEE EXPENSES POLICY**

This policy will be reviewed on an ongoing basis, at least once a year. NAPA will amend this policy, following consultation, where appropriate.

Date of last review: 02/11/2021

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**Introduction**

This policy sets out the basis on which NAPA trustee expenses will be paid, and the process for claiming. NAPA allows the payment of expenses incurred by trustees on NAPA’s business: “Reasonable and proper out of pocket expenses of trustees”.

**Principles**

The Charity Commission has issued guidance on the payment of expenses to charity trustees. Claims for, and payment of, expenses must be consistent with the following principles:

* Expenses are refunds by a charity of payments which the trustee has needed to meet personally in order to carry out his or her trustee duties. They are not payments for services.
* Expenditure should be made by the most cost effective means available. Transport by train should be second class. Meeting dates are normally notified in advance. Wherever possible therefore travel should be booked sufficiently in advance to take advantage of the best value tickets available. Where this is not possible, a brief note of the reasons for extra expenses incurred should be attached to the claim form.
* The expenses incurred must not be of a standard or nature which would constitute a personal benefit to the trustee e.g. elaborate meals, first class rail travel, business class air travel, because under charity law a trustee is not permitted to benefit personally from being a trustee, (other than through the membership benefits available to all members of NAPA).
* Evidence must be provided that the expenditure has been incurred. Please note that our auditors require that every expense claim is fully supported with tickets and receipts. These should be attached to travel claim forms.
* Expenses are not allowable for the costs of partners/family who attend a NAPA event with a trustee.

**We will reimburse you for:**

* The reasonable cost of travelling to and from trustee board and committee meetings, and on trustee business (including taxi fares where necessarily incurred, and petrol allowances permitted by the HMRC before tax becomes payable)
* The reasonable costs of childcare or dependent care, provided that it is agreed in advance, and in circumstances where a trustee would otherwise be caused hardship or would be prevented from participating in a trustee board meeting or other essential activity (please see section on child and dependent care below)
* The costs of postage and telephone calls on charity business
* Communication support: translating documents into Braille for a blind trustee, or into different languages. Please discuss your needs with the CHIEF EXECUTIVE who will make the arrangements for you.
* Providing special transport, equipment or facilities for a trustee with a disability
* Reasonable overnight accommodation and subsistence while attending trustee meetings or other essential events (e.g. specialist or voluntary sector conferences)

**What we will not reimburse you for:**

* Payment of hotel accommodation or travel costs for spouses or partners who are not themselves travelling on charity business
* Payment of private telephone bills for business unrelated to the charity
* Payment of private medical insurance
* Petrol mileage rates above the levels approved by HMRC for claimable expenses
* In the case of a trustee nominated by a local authority, expenses already allowed for under that authority’s statutory or contractual arrangements

**Process for claiming expenses**

All expense claims in respect to attendance at NAPA trustee board meetings and events should be submitted to the Chief Executive together with receipts for all costs. Details of expenditure should be itemised (i.e. travel and accommodation given separately) with the date for each. If, in exceptional circumstances, a receipt is not available please ensure that you provide a signed note with an explanation and attach this to your claim form.

Expense claims should be made at regular intervals, and preferably every 3 months. All expenses for the current accounting period should be claimed before 31 August in that year.

**Child and dependent care**

In order to allow for variable rates in child and dependent care costs, a rate of payment and the period for which care costs will be payable, must be agreed in advance between the trustee and the Chief Executive. Agreed costs will be paid to the trustee upon presentation of an invoice or receipts. NAPA will not normally pay for 24-hour care, and will not make payment to a trustee’s partner, spouse or other “connected person” within the meaning of charity law. Within this framework of reasonable costs agreed in advance with NAPA, the choice or carer, and responsibility for that choice lies with the trustee.

**Entertaining external parties**

There may be occasional circumstances where costs will be incurred in entertaining external contacts on NAPA business, such as a lunch meeting with funders or trustees from other charities which we are currently or looking to work with. However:

(a) Entertaining expenditure must be agreed in advance by NAPA (please contact the Chief Executive)
(b) Costs incurred in entertaining external contacts will only be reimbursed by NAPA provided that the occasion is clearly one which benefits NAPA and not the trustee.
(c) A separate claim will need to be completed for these expenses. Please note that HMRC requires that entertaining claims must detail all attendees (names and organisation) at the meeting as well as the reason for entertaining.

**Payment of expenses**

We prefer trustees to have expenses paid directly into their bank accounts. Please contact the Chief Executive with a note of your account number and sort code, and this will be set up for you.

**Address for Trustee expenses claims**

Carl Wheatley, Chief Executive, NAPA, 50 Anlaby Road, HULL. HU1 2PD
carl.wheatley@northernacademy.org.uk

**Further information**

**Charity Commission guidance on Trustee expenses**

<https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/863177/Trustee_expenses_and_payments_CC11_v2.pdf>