



# The League of Friends of Minehead and West Somerset Hospital & The Community

*Based on "Trustee expenses and payments" booklet (CC11) from the Charity Commission website*

<b>Title</b>	Payment of Expenses to Trustees
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## Payment of Expenses to Trustees Policy

### 1. What are Trustee Expenses?

Expenses are refunds by the League of Friends (LoF) of legitimate payments which a Trustee has had to meet personally in order to carry out his or her duties. Expense claims should normally be supported by bills or receipts except where it is impractical to expect this, for example where very small amounts are claimed.

### 2. Examples of Claimable Expenses

- (a) The reasonable cost of travelling to and from meetings of the Trustees and on Trustee business and events. This can include the cost of public transport, taxi fares and petrol allowances to the level permitted by HMRC before tax becomes payable (45p per mile as at 6 April 2022).
- (b) Reasonable refunds for the cost of meals taken when on LoF business.
- (c) The reasonable cost of childcare, of care of other dependents (for example, an elderly parent) whilst attending Trustee meetings.
- (d) The cost of postage and telephone calls on charity business.
- (e) The cost of a Trustee's telephone rental and broadband subscription, so long as these are split to reflect the percentage of time relating to usage on behalf of the LoF.
- (f) Communication support: translating documents into Braille for a blind Trustee, or into different languages; provision of alerting and listening devices, and other special aids for people with hearing impairment.
- (g) The cost of buying training materials and publications relevant to Trusteeship.
- (h) Providing special transport, equipment or facilities for a Trustee with a disability.
- (i) Cost of reasonable overnight accommodation and subsistence (including essential care costs) while attending Trustee meetings or other essential events such as voluntary sector conferences or specialist training courses.

### **3. How expenses are approved**

- (a) Expenses in (a), (b), (e) and (i) shown in section 2 above must be authorised by a meeting of the Trustees before being incurred.
- (b) Expenses in (c), (f), (g), (h) and, where applicable, (i) shown in Section 2 above must be discussed with and approved by the Chairman and/or Treasurer before being incurred. Such approval shall be reported to the next meeting of the Trustees for information.
- (c) Expenses in (d) shown in section 2 will be subject to a limit of £25 per 12 months unless authorised by a meeting of the Trustees before that limit is exceeded.

### **4. Expenses Claims**

All claims for expenses must be accompanied by receipts or receipted invoices or by a signed statement from the claimant.

### **5. How expenses are paid**

- (a) Expenses will normally be paid after the goods and/or services have been taken.
- (b) Expenses will normally be paid by Bank Transfer or cheque

### **6. Other Expenses**

Any claims for expenses other than those listed in section 2 above will need to be considered by a meeting of the Trustees preferably before the expenses are incurred. The Trustees may or may not approve the claim having taken note of any advice gleaned from the Charity Commission, HMRC or any other suitable source.