

get it right on... **Trustee Expenses**

The national Code of Governance states that trustees should not be out of pocket for the work they carry out for their organisation. The Code also says that the organisation should have procedures for trustees to claim legitimate travel and other expenses incurred while carrying out the organisation's business. This information sheet explains how trustees can claim expenses.

Can trustees claim expenses?

Yes, in almost all cases. Trustees are volunteers and should not be out of pocket for the work they do – in the same way that volunteers should not be out of pocket.

I thought that trustees couldn't financially benefit. Why can I claim expenses?

Although trustees cannot financially benefit from their position (unless the constitution says otherwise), they can claim out of pocket expenses. This is because out of pocket expenses are seen as reimbursements for money already paid out by the trustee, so they are not classed as financial benefits.

Can trustees be paid a flat fee expense, say £5 for each meeting attended?

No. It is important that the trustee only claims actual expenses incurred rather than being given a 'flat fee' expense.

How can I go about claiming expenses?

Complete the expenses claim form. Copies of this are available from your organisation's chief officer or treasurer.

What can I claim for?

You may claim for

- travel to and from the place of volunteering.
- travel while volunteering.
- meals taken while volunteering.
- care of dependants, including children, during volunteering.
- postage, phone calls, stationery etc.
- cost of protective clothing/special equipment etc.

What else should I be aware of?

It is possible that the organisation could gain financially if trustees did not want to claim their expenses, by trustees claiming their expenses and then donating it back as a donation and using the Gift Aid scheme to reclaim the tax on the donation. This is at the discretion of the trustee and is only possible if you are a UK taxpayer.