



## **Trustees' Expenses Policy**

### Introduction

This policy sets out the basis on which Pop Arts Trustee expenses will be paid, and the process for claiming.

Pop Arts does not expect Trustees to be out of pocket in respect to work carried out for the charity and encourages all Trustees to submit claims for reasonable expenses incurred whilst carrying out their duties as a trustee of the Pop Arts.

### Principles

The Charity Commission has issued guidance on the payment of expenses to charity trustees. This is reproduced at Annex 1. Claims for, and payment of, expenses must be consistent with the following principles:

1. 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.
2. Expenditure should be made by the most cost effective means available. Transport by train should be second class. Air flights should be made with the most cost effective airline. Meeting dates are normally notified 6 months in advance. Wherever possible therefore travel should be booked sufficiently in advance to take advantage of the better 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.
3. The expenses incurred must not be of a standard or nature which would constitute a personal benefit to the Trustee eg. 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 Pop Arts).

4. Evidence must be provided that the expenditure has been incurred. Please note that our auditors require that every expense claim is fully supported up with tickets and receipts. These should be attached to travel claim forms.
5. Expenses are not allowable for the costs of partners who attend an Pop Arts event with a Trustee.

#### Allowable expenses

The following are legitimate expenses:

1. 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).
2. The cost of postage and telephone calls on charity business.
3. 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. Pop Arts will provide communication support appropriate to their role for Trustees who request it.
4. Providing special transport, equipment or facilities for a trustee with a disability.
5. Reasonable overnight accommodation and subsistence while attending trustee meetings or other essential events (eg specialist or voluntary sector conferences).

#### Process for claiming expenses

All expense claims in respect to attendance at Pop Arts Trustee Board meetings and events should be submitted on a Trustee expense claim form 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 financial year should be claimed before 31 March in that year.

### Entertaining external parties

There may be occasional circumstances where costs will be incurred in entertaining external contacts on Pop Arts 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 Pop Arts
- (b) Costs incurred in entertaining external contacts will only be reimbursed by Pop Arts provided that the occasion is clearly one which benefits Pop Arts and not the Trustee.

### Payment of expenses

Pop Arts prefers Trustees to have expenses paid directly into their bank accounts.

No Trustee can verify their own expenses, this must be completed by the Treasurer. The Treasurer's expenses must be verified by the Chair of Trustees.

### Review

This Policy will be reviewed annually to ensure compliance with changes in the law and Charity Commission guidance.