



The Matthew Smith Almshouse Charity

Registered Charity Number: 1204496

Trustees Expenses Policy

Rev	Update	Approved	Trustee sign off
1	Initial policy	14/1/26	14/1/26

1 Introduction

- 1.1 This policy applies to the trustees of The Matthew Smith Almshouse Charity and sets out the guidelines and procedures for reimbursing expenses incurred by Trustees in the course of fulfilling their duties. It ensures transparency, accountability, and compliance with the Charity Commission's guidance on trustee expenses.
- 1.2 The Charity Commission's guidance on trustee expenses ("Trustee expenses: what charities can pay"-GOV.UK is available on its website.
- 1.3 Trustees of The Matthew Smith Almshouse Charity give their time voluntarily and are not paid for their role. However, they are entitled to claim reasonable and necessary expenses incurred in connection with their duties as Trustees. The charity may reimburse such expenses to ensure that no Trustee is financially disadvantaged.
- 1.4 **The following categories of expenses may be claimed:**
 - (a) Travel and Subsistence:
 - Public transport (standard class fares)
 - Mileage allowance for private car use (at HMRC approved rates)
 - Parking and toll fees
 - Reasonable subsistence costs (e.g. meals when travelling)
 - (b) Communication:
 - Postage, phone calls, and internet costs incurred specifically for charity business.
 - (c) Other Costs:
 - Stationery or printing required for Trustee duties.
 - Costs of attending charity-related conferences or events, with prior approval.
 - Minor expenditure items with the agreement of the Treasurer (or Chair in their absence) and in accordance with the Financial Controls Policy
- 1.5 **The following are non-eligible expenses and are therefore not reimbursable:**
 - Loss of earnings or income
 - Hospitality or gifts
 - Fines or penalties
 - Alcoholic beverages
 - Unauthorised travel upgrades (e.g. first-class train travel)

2. Procedure for claiming expenses:

2.1. Approval:

Claims must be related to charity business and approved by the Chair or Treasurer.

Any unusual or significant expenses must be pre-approved by the Board. Trustees cannot approve their own claim.

2.2 Submission:

Claims must be submitted within [e.g. 30 days] of the expense being incurred.

Trustees must provide a written/email statement of the expense and provide original receipts or proof of payment. As part of this submission, trustees should declare that the claim is accurate and was properly incurred.

3. Processing:

Claims are reviewed by the Treasurer or an appointed staff member.

Reimbursements are made via bank transfer.

4. Record-Keeping:

A digital copy of all expenses and receipts will be retained for accounting and audit purposes.

5. Monitoring and Review:

This policy will be reviewed annually or whenever there is a significant change in relevant regulations or charity operations. A report of trustee expenses will be included in the charity's annual accounts and reported to the Charity Commission as required.

6. Transparency:

If applicable, a summary of trustee expenses may be published in the charity's Annual Report, and any queries from the public or the Charity Commission will be answered promptly and transparently.

7. Policy Responsibility:

The Board of Trustees is responsible for the implementation of this policy. The Treasurer oversees day-to-day application and reporting.

Signed on behalf of the Board of Trustees:

Name: PAUL HODGSON

Role: TREASURER

Date: 14/1/26