



# NORFOLK & NORWICH NATURALISTS' SOCIETY

## Trustee Expenses & General Expenditure Policy

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### Introduction

Paying reasonable expenses, and refunding general expenditure when needed, ensures that trustees participate in running the Society and that trusteeship is open to all. This might be particularly relevant when seeking to recruit younger trustees or to ensure that people on low incomes can participate. Unless by personal choice, no trustee should be out of pocket because of carrying out their normal duties and responsibilities. The Society should keep its policy under review, setting out what is recoverable as an expense and what is not, and should ensure the policy is clearly understood by all the trustees.

### Payment of expenses to a trustee

The law entitles charity trustees to claim legitimate expenses while engaged in trustee business. No separate authority is needed in the charity's governing document or from the Charity Commission. However, the Society requires all expenses to be pre-authorised by Council, except for out-of-pocket expenses (see below).

### What are Trustee Expenses?

Expenses are refunds by a charity of legitimate payments that a trustee has had to meet personally to carry out their trustee duties. Expense claims should normally be supported by bills or receipts. In the case of travel by car, mileage must be shown. Where it is impractical to expect receipts for small sums, out-of-pocket expenses may be claimed, up to a limit set by the Society from time to time<sup>1</sup>. The Society requires ALL other expenses to be pre-authorised by Council.

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<sup>1</sup> The current limit for small-sum out-of-pocket expenses set by the Society is £5.00.

Legally any reasonable costs that allow trustees to carry out their duties can be classed as legitimate expenses. So long as the Society only pays the trustee for the actual cost or expense, the payment is not taxable.

#### Examples of expenses that may be paid to Trustees

- Reasonable cost of travel to and from meetings if required, and on trustee business, projects and events: this can include the cost of using public transport, essential taxi fares, and fuel allowances to the level permitted by NNNS policy<sup>2</sup>. It is expected that transport will be shared where practicable. Calculation of any mileage claim is to be shown on the official claims form.
- The cost of postage and stationery for charity business
- Communication support, such as translation costs or special aids for people with hearing impairment used specifically for Society business
- The costs of buying training materials and publications relevant to trusteeship
- Providing special transport, equipment or facilities for a trustee with a disability
- The reasonable cost of childcare, or care of other dependents (for example, an elderly parent) whilst attending trustee meetings.
- Cost of reasonable overnight accommodation and subsistence while attending trustee meetings or other Council-approved essential events such as voluntary sector conferences or specialist training courses.

#### Refund of General Expenditure to a trustee or project leader

Refunds for capital items and consumables are payable by NNNS, under general expenditure, with prior agreement, and are generally budgeted for in advance under a project proposal agreed by Council.

#### Examples of General Expenditure include:

- Reasonable refunds for the cost of food taken during agreed events, such as a County Records' Meeting, study sessions or during field research events
- Refunds for agreed purchases of equipment for field studies, laboratory equipment and support to study centres, such as nets, microscopes, camera traps, and necessities for collecting specimens and marking-out study areas

#### Advance payments

Where they consider it useful, Council may make exceptional arrangements for advance payment of reasonable out-of-pocket expenses. However, where payment exceeds actual cost, the difference must be repaid to the Society.

#### Expenses Procedure

- Claims will be made using a Society Expenses Claim form, [available at nnns.org.uk/Trustees Expenses](https://www.nnns.org.uk/Trustees%20Expenses) or from the Treasurer.
- Details of all expenses including invoices and Expense Claims will be examined by two unrelated Trustees who are not Payees and must each authorise payment.
- Expenses are reported to the Finance Committee which meets several times per year
- The details of all expenses are included in the Annual Accounts as submitted to the Society's Examiner.
- The published Annual Accounts does not contain details which identify any Trustee as a payee.

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<sup>2</sup> Current NNNS travel by car expense policy is £0.25 per mile.