

CORNWALL ARCHAEOLOGICAL SOCIETY

Trustee Expenses, Benefits and Payments policy (January 2016)

TRUSTEE EXPENSES

Expenses are refunds by Cornwall Archaeological Society (aka the Society) of costs a trustee has had to meet personally in order to carry out trustee duties.

- Bills or receipts, except where it is impractical to expect this (e.g. where very small amounts are claimed), should normally support expense claims
- In some cases, these expenses may be paid in advance (see below)
- Expenses should normally be presented for payment within 3 months

A refund of properly incurred expenses is not a trustee payment, nor does it count as any kind of personal benefit.

Types of expenses

Travel: The reasonable cost of travelling on approved trustee business and events.

Travel expenses should be approved beforehand and can include the cost of using public transport (standard class), taxi fares and petrol allowances to the Authorised Mileage Rates level up to the permitted by HMRC of currently 45p per mile before tax becomes payable.

Trustees are encouraged to use concessionary travel cards where available.

Meals: reasonable refunds for the cost of meals taken while on Society business. Normally this involves entertaining speakers and special guests.

Post, packing and calls: the cost of postage and telephone calls on Society business

Training: the costs of buying training materials and publications relevant to trusteeship

Disability: providing special transport, equipment or facilities for a trustee with a disability when carrying out Society business

Accommodation: Approved reasonable cost of overnight accommodation and subsistence while attending events such as voluntary sector conferences or specialist training courses

Payments in advance: where it is considered useful, the Society can make arrangements for advance payment of reasonable out-of-pocket expenses.

Expenses which are excessive, and/or which do not relate to legitimate trustee activities will not be accepted.

NOTE: Reimbursements of trustees for purchases they have personally and properly made on behalf of the Society are not counted as expenses and are accounted for as part of the Society's general expenditure.

TRUSTEE BENEFITS

Some types of payment are often confused with expenses, when they are actually trustee benefits, which HMRC will consider can be taxed as income. They can only properly be paid out of charity funds if there is suitable authority for doing so.

- Honoraria (small or token sums not intended to reflect the true value of the service provided) – Hon Journal Editor.
- Payment for use of a trustee's property (or part of it) for storage and use of charity equipment

TRUSTEE PAYMENTS

Trustee payments are a financial or other measurable benefit paid to a trustee, from the Society's funds in return for work the trustee has carried out for the Society- e.g. fees for specialist archaeological work or research.

There are a number of conditions, all of which must be met before payment can be made validly - see HMRC Guidelines on Trustee expenses and payments. These must be agreed in advance with the Charity commission.

Third party refunds

Refunds for conference/event fees

- Cancellations advised in advance (minimum of 3 days) and their place is resold to someone else = entitled to 100% refund.
- Cancellations advised in advance (minimum of 3 days), but CAS not able to re-sell =

entitled to 50% refund.

- Cancellation advised less than 3 days before the event or a 'no-show' at the event = no refund (0%).