

Trustees Expenses Policy

For

Society of Agriculture

Policy date	01.01.26
Date to be reviewed	Annually

1. INTRODUCTION

- 1.1 This policy applies to Society of Agriculture, a charitable incorporated organisation registered in England and Wales with Charity Commission number: 1212403 (**Charity**).
- 1.2 The charitable objects of the Charity are:
- To advance the education of the public in the subject of Agricultural Management and Operation by such charitable means as the trustees in their discretion think fit, particularly but not exclusively by:
- (a) Maintaining and improving the standards and practice of Agricultural Management and Operation;
 - (b) Promoting all aspects of Agricultural Management and Operation, especially in the United Kingdom of Great Britain and Northern Ireland;
 - (c) Encouraging the study of Agricultural Management and Operation;
- 1.3 “Agricultural Management and Operation” includes but is not limited to all aspects of the science, production, conservation, amenity, economics and art of managing, marketing, consulting about and otherwise supporting the management and operation of agriculture and related rural businesses, their products and services. (**Objects**).
- 1.4 The Charity is governed by the charity trustees of the Charity (**Charity Trustees**) who have a duty, acting at all times in the best interests of the Charity, to apply the Charity’s assets to advance the Objects and have ultimate responsibility for all grant-making decisions.

2. PURPOSE OF THIS POLICY

- 2.1 The purpose of this policy is to set out the basis on which the Charity Trustees’ expenses will be reimbursed, and the procedure for claiming, in reference to the guidance outlined by the Charity Commission in CC11 – Trustee Expenses and Payments (<https://www.gov.uk/government/publications/charities-paying-a-trustee-or-a-connected-person-understand-the-rules-cc11>).
- 2.2 This policy operates in conjunction with the Charity’s Conflicts of Interest Policy.
- 2.3 The Board of Trustees play a key role in the success of the Charity. The Charity recognises that the concept of unpaid trusteeship has been one of the defining characteristics of the charitable sector, contributing greatly to public confidence in charities.

- 2.4 The Trustees understand that the basic principle of trusteeship is that they must not put themselves in a position where their personal interests conflict with their duty to act in the best interests of the charity, unless authorised to do so.
- 2.5 Trustees are entitled to claim from the Charity's funds any expenses properly incurred when serving as a Trustee. Payment to Trustees to reimburse for properly incurred expenses do not constitute payment to the Trustees for payment for their services, goods, and they do not count towards any kind of personal benefit.
- 2.6 The Charity encourages all Trustees to submit claims for reasonable expenses incurred whilst carrying out their duties, to ensure that they are not out-of-pocket as a result of the work they do on behalf of the Charity.

3. PERMITTED EXPENSES

- 3.1 These expenses are permitted to be claimed provided that the costs incurred are reasonable, and necessary to allow for the performance of the Trustee's work done on behalf of the Charity:
- (a) Costs incurred for travelling to and from trustee meetings, or to attend trustee business and events. This can include the cost of using public transport, taxi fares, and petrol allowances to the level permitted by HM Revenue & Customs ("HMRC") before tax becomes payable.
 - (b) Costs for parking while on Charity business.
 - (c) Costs for meals taken while on Charity business.
 - (d) Costs of childcare, or care of other dependants, whilst attending trustee meetings.
 - (e) Postage costs on Charity business.
 - (f) Costs for telephone calls on Charity business.
 - (g) Costs associated with providing communication support: translating documents into Braille for a blind trustee, or into different languages; the provision of alerting and listening devices, and other special aids for people with hearing impairment.
 - (h) Costs of buying training materials and publications relevant to trusteeship.

- (i) Costs to provide special transport, equipment or facilities for a trustee with a disability.
- (j) Cost of reasonable overnight accommodation and subsistence (including any essential care costs) while attending trustee meetings or other essential events such as voluntary sector conferences or specialist training courses.

4. NON-PERMITTED EXPENSES

4.1 Non-permitted expenses include the following:

- (a) Payment of hotel accommodation or travel costs for spouses or partners who are not themselves travelling on Charity business.
- (b) Payment of private telephone bills for business unrelated to the Charity.
- (c) Payment of private medical insurance.
- (d) Petrol mileage rates above the levels approved by HMRC for claimable expenses.
- (e) Compensation for loss of earnings whilst carrying out Charity Trustee business.
- (f) Allowances (e.g. for personal clothing).
- (g) Honoraria (small or token sums not intended to reflect the true value of the service provided), other than for the Chair of Charity Trustees if this has been authorised by the Charity Commission.
- (h) Payment for use of a Trustee's property, or any part of it, for storage and use of Charity equipment.
- (i) Any fines incurred by the Trustee while on Charity business (for example and not limited to, parking fines or Clean Air Zone penalties).

4.2 In the case of a Trustee nominated by an external body (for example a local authority), expenses already allowed for under that external body's statutory or contractual arrangements.

5. PRINCIPLES

- 5.1 In line with the Charity Commission's guidance on trustee expenses, any claims must be consistent with the following principles:
- (a) Any reimbursement of Trustees for purchases they have personally and properly made on behalf of the Charity are not counted as expenses and are accounted for as part of the Charity's general expenditure.
 - (b) Repayment of expenses will be dealt with as quickly as possible.
 - (c) Payment in advance is permitted where the cost can be predicted, for example, consistent babysitting costs, train fares, or mileage costs for a repeated journey. If the actual cost of expenses exceeds the amount advanced, then any sums not spent will be returned to the Charity by the Trustee. The Trustees must ensure that any pre-payments made for Trustee expenses have appropriate safeguards and do not constitute a private benefit to any Trustee.
- 5.2 In line with SORP requirements, the Charity accounts will include:
- (a) The total amount of trustee expenses claimed.
 - (b) The nature of the expenses claimed.
 - (c) The number of Trustees who claimed expenses.
 - (d) If no expenses are claimed, the accounts will state this.
 - (e) Claims for expenses will be considered on a case-by-case basis, and will only be paid with prior approval from the Charity's Board of Trustees.

6. PROCEDURE

- 6.1 Trustees will claim expenses on a quarterly basis, unless the amount to be claimed is substantial and/ or urgent.
- 6.2 Expense claims will be made using a claim form as set out in the form at Annex 1 and submitted to the Trustee Board.
- 6.3 Production of a valid receipt or other accepted proof of expense will be required. The Trustee Board will require an accompanying report to explain the necessity of the expense for the performance of the Trustee's role.

7. REVIEW

7.1 This policy will be reviewed by the Charity Trustees annually, although the Charity Trustees will monitor conflicts of interest throughout the year as part of the normal monitoring processes.

7.2 The Charity Trustees may vary the terms of this policy from time to time.

8.

This policy has been approved for issue by the board of Charity Trustees:

Signature.....(Chair)

Name.....

Date.....

Review date: Annually

9.

10.

11. Annex 1

12. Claim Form for Trustee Expenses

Trustee's name:	14.		Date:	
Expense date	Details of expenditure	Amount	Receipt provided?	Approved by Trustee Board?

Total claimed	
Total approved	
Date of payment	

Signed by Trustee:

.....

Name:

Date:

Signed by Chair of Board of Trustees / nominated Trustee with approval from the Board of Trustees:

.....

Name:

Date: