



THE PLAYERS FOUNDATION COMPANY

NUMBER: 08352024

CHARITY NUMBER: 1150458

TRUSTEES / STAFF EXPENSES POLICY

Introduction

This document sets out the policy for claiming out of pocket travel and associated expenses from The Players Foundation in connection with authorised Players Foundation business. The Policy is applicable to all trustees and staff. Trustees as a matter of Charity Law are entitled to claim reasonable out of pocket expenses. Staff are contractually permitted to claim their expenses. At all times those who make a claim will have an eye to economy in the interests of the funds which are charitable.

Key points about expenses and trustee payments

- The concept of unpaid trusteeship has been one of the defining characteristics of the charitable sector in England and Wales (and elsewhere), contributing greatly to public confidence in charities.
- The basic principle is that trustees must not put themselves in a position where their personal interest's conflict with their duty to act in the interests of The Players Foundation unless authorised to do so.

However, trustees are entitled to have their reasonable out of pocket expenses met from the funds of The Players Foundation. Out of pocket expenses can include a wide range of costs including, for example, travel and other costs of attending meetings, specific telephone and broadband charges, travelling on trustee business, and providing childcare or care of other dependents while attending to trustee business. Staff are entitled only to those expenses for travel and subsistence and not for example childcare costs or similar.

Paying reasonable out of pocket expenses is a good way of ensuring that the whole trustee board participates in running The Players Foundation and, more generally, of ensuring that being a trustee is open to all. Unless by personal choice, no trustee should be "out of pocket" as a result of carrying out their normal duties and responsibilities. Out of Pocket means there is no question of a personal benefit or profit.

Out of pocket expenses are normally refunds by The Players Foundation of costs a trustee or member of staff has had to meet personally (or which have been met on his or her behalf) in order to carry out trustee or staff duties. In some cases, these expenses may be paid in advance.

Trustees and staff are expected to adhere to this policy and behave with honesty and integrity when making out of pocket expenses claims. HM Revenue and Customs requires that all out of pocket expenses claims are appropriate, scrutinised and supported by receipts containing the details of the travel. Whilst this policy has been drafted to be clear and to cover most circumstances, it is not possible to provide for all situations which may arise. Accordingly, the Trustees have discretion under this policy to vary the provisions taking account of particular circumstances ensuring that as far as possible there is consistent treatment of all out of pocket travel and expenses claims. Any such necessary variance for a member of staff must be authorised by the Clerk to the Trustees in advance.

What are out of pocket expenses?

Any reasonable costs that allow trustees to carry out their duties can be classed as legitimate out of pocket expenses. So long as The Players Foundation only pays the trustee for the actual expense, the payment is not taxable. The following are examples of out of pocket expenses:

- the reasonable cost of travelling to and from trustee meetings, and on 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. The trustees consider that second class rail travel, (with an appropriate supplement if applicable for a Standard Premium ticket, but otherwise second class or economy) together with hotel accommodation, **if booked through** The Players Foundation office to be a reasonable out of pocket expense. Tickets booked in advance are generally cheaper and therefore it is expected that normal travel will be booked in advance in the interests of the Charity;
- reasonable refunds for the cost of meals taken while on The Players Foundation business (please see below however the maximum claimable by anyone whilst on charity business);
- the reasonable cost of childcare, or care of other dependents (for example, an elderly parent) whilst attending trustee meetings;
- the cost of postage and telephone calls on The Players Foundation business;
- the costs of a trustee's telephone rental and broadband subscription, so long as these are split to reflect the percentage of time relating to usage on behalf of The Players Foundation (please note staff have a mobile phone and a working from home allowance so that these costs are not claimable);
- 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;
- the costs of buying training materials and publications relevant to trusteeship;
- the cost of stationary or other materials required for employees to carry out their duties.
- providing special transport, equipment or facilities for a trustee with a disability;
- 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.
- Meals and other subsistence claims.
Meals and other subsistence claims will be reimbursed at the lower of actual cost incurred or the allowances below:
 - Under 5 hours £0
 - Over 5 Hours £20
 - Over 9 hours £50
 - Up to 24 hours £80

These sums are not cumulative.

A maximum meal allowance for any one meal is £40.

Payments which do not count as expenses

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

The following are all examples of payments which are not legitimate trustee expenses or payments:



- payment of hotel accommodation or travel costs for spouses or partners who are not themselves travelling on The Players Foundation business;
- payment of private telephone bills for business unrelated to The Players Foundation;
- payment of private medical insurance;
- petrol mileage rates above the levels approved by HMRC for claimable expenses;

Any misuse of The Players Foundation assets for private benefit can damage public confidence, can affect The Players Foundations ability to operate for the public benefit and is likely to amount to mismanagement or misconduct. The trustee may also be liable to repay The Players Foundation for any excessive or false trustee expense claims.

If the board of trustees is in doubt about whether something qualifies as an expense, they should take advice.

Can expenses be paid in advance?

Repayment of out of pocket expenses should be dealt with as quickly as possible. Advance payment can be particularly useful where the cost can be predicted, for example childcare costs while attending a board meeting, a standing order for a broadband connection, or perhaps the cost of staying at a hotel when attending a conference.

If the actual cost of out of pocket expenses exceeds the amount advanced, then adjustments can be made. However, any sums not spent must be immediately returned to The Players Foundation where advance payment exceeds actual cost, any payment kept by a trustee over and above the actual cost of the out of pocket expenses will be an unauthorised private gain, and liable for repayment to The Players Foundation.

Entitlement to benefits: state benefit rules have clarified that entitlement to benefits will be unaffected by payment for expenses paid in the future. In case of any dispute, clear record keeping will enable a The Players Foundation to show that such payments are a reimbursement, and not income for the trustee concerned.

Accounting for expenses

As part of the Charities Statement of Recommended Practice (a framework for accounting and reporting), The Players Foundation must disclose as a note to its accounts:

- the total amount of out of pocket trustee expenses;
- the nature of the various out of pocket expenses;
- the number of trustees involved.

Receipts and claims

Claimants are expected to retain and submit evidence to support the out of pocket expenses claim. This might include the ticket, or a photocopy of the ticket used, the e-booking document or a print of the grid showing the range of fares available at the time of booking. Credit card receipts alone are insufficient. The only out of pocket expenses not requiring a receipt are when providing a receipt is difficult or impossible such as for tube / underground or bus fares, pre-paid cards (such as Oyster cards) although details of the journey and purpose should be provided and those incurred when staying with friends / relatives.

Authorisation



Claims should be entered using The Players Foundation's claim form identifying which activity a claim applies to. Claim forms should be returned to the Financial Controller as soon as possible and certainly no later than three months after the event. Claims received after this period may not be accepted.

All out of pocket expenses claims will be checked to ensure that they comply with this policy and signed by an authorised person. Where an item is claimed that may be out with the policy, the claim form will be forwarded to the Trustees for decision.

Advice and assistance

Any queries on particular claims should be directed in the first instance to the Financial Controller. Where a claimant is uncertain if a claim is acceptable, assistance should be sought before the cost is incurred.

Approved at the Trustee Board Meeting on 18th April 2019

Updated Amended:	02 May 2023
Reviewed and updated:	29 October 2024
Date of next review:	29 October 2026



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TRUSTEE OUT OF POCKET EXPENSES CLAIM FORM

This form is to be used to record those out of pocket expenses you incur for which you wish to be reimbursed.

Out of pocket expenses will be reimbursed on production of the relevant receipts. Please remember to keep all receipts in accordance with the Trustee Expenses Policy.

<i>Date</i>	<i>Type of expense</i>	<i>Reason</i>	<i>Amount</i>

These represent an accurate account of my out of pocket expenses.

Signed

Print name

Date