

# Trustee Expenses Policy

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31 March 2026

Next review  
31 March 2027

Policy owner  
Board of Trustees

Version  
2.4 - 22 October 2026

## 1. Purpose and entitlement

Trustees should be able to take part in the charity's work without being out of pocket for necessary costs. Roots for Change UK CIO reimburses reasonable expenses properly incurred for authorised trustee duties. We may also pay suppliers directly or agree an advance where this helps a trustee participate.

Expenses must support the charity's purposes, be within its powers and comply with funding restrictions. Reimbursement covers genuine costs, without a profit or reward for the trustee's time. Trustees may choose not to claim, but must not be pressured to give up reimbursement. Payments for trustee duties or other personal benefits require separate authority. Volunteer expenses are covered by the Volunteer Policy.

## 2. What can be claimed

Choose a practical, economical option that meets accessibility, safety and caring needs. A more expensive option may be justified where the cheapest would be unsafe or prevent participation. Obtain approval for the expected cost before spending, including any adjustments needed to take part.

| Expense                                                     | Basis and evidence                                                                                                                                |
|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Public transport, taxi, parking or necessary travel charges | Actual reasonable fare or charge, with receipt and charity journey details. Explain why a taxi was appropriate.                                   |
| Private vehicle travel                                      | Actual fuel or charging cost attributable to the charity journey, supported by receipt, journey distance and a documented allocation calculation. |
| Accommodation and meals                                     | Necessary reasonable actual costs for the authorised activity; itemised receipt and dates. Separate private items.                                |
| Childcare, dependent care and accessibility support         | Reasonable additional cost enabling trustee duties; evidence of service, amount and purpose. Record only necessary personal information.          |
| Communications, postage, materials and training             | Actual cost or evidenced charity-use share; purpose, receipt and relevant approval.                                                               |
| Purchase made on behalf of the charity                      | Prior authority, itemised invoice/receipt, evidence of payment and confirmation the charity received the item or service.                         |

### 3. What cannot be claimed

We do not reimburse private spending, fines or penalties, avoidable luxury upgrades, unrelated training, duplicate claims, refunds already received, or a family member's costs without an evidenced charity purpose. Deduct private items from mixed receipts. Each cost may be claimed once only, including claims to another employer, charity, funder or person.

Lost earnings, fees for trustee duties, honoraria, employment and payments for services are not expenses under this policy. Check the legal authority, conflicts and applicable conditions before making any such commitment. Budget approval, a signed claim or an agreed exception cannot authorise an unlawful benefit or turn private spending into a charity expense.

### 4. Get approval before spending

Planned expenditure requires written approval from the Treasurer or another trustee with a recorded delegation who is independent of the claimant and the expense. Approval must state the purpose, category, maximum expected amount and period covered. It may cover a defined series of routine costs within that limit. Seek further approval if the arrangements change materially.

The Treasurer's claims and the Chair's claims must be checked and approved by another authorised, unconflicted trustee. No claimant may check, approve or release their own reimbursement. Anyone with a related interest must withdraw under the Conflict of Interest Policy.

If there is no independent delegated approver, refer the claim to the unconflicted Board. Apply the quorum and minimum membership rules in the Conflict of Interest Policy and the current constitution. Payment must wait if a lawful decision cannot be made. Clause 5 of the constitution dated 22 July 2024 recognises reasonable, properly incurred expenses; clause 6 governs separate benefits.

If an urgent safety need or unavoidable circumstance prevented prior approval, explain what happened and why the cost was necessary. The independent approver considers the charity's authority, reasonableness, evidence and available funds before deciding the claim. Emergency spending is still subject to these checks and cannot include private costs.

### 5. Submit the claim

Use Annex A or an equivalent secure form with the same information. Submit the claim to the authorised finance trustee, normally within thirty calendar days of the expense, and keep a copy. Explain any delay. Late claims should be assessed fairly on their evidence rather than automatically refused.

Attach receipts or invoices and evidence of payment where needed. For mixed expenses, show the charity's share. For foreign-currency expenses, show the sterling amount actually charged or explain the conversion used. A bank statement may prove payment but may not show what was purchased.

If a receipt is missing or could not reasonably be obtained, complete the missing-evidence entry in Annex A. Give the supplier, date, amount, purpose, reason for the missing receipt, steps taken to obtain a duplicate and any alternative evidence. The approver must record why the evidence is sufficient or request further information. Review repeated missing receipts rather than treating them as a routine exception.

## 6. Checking, payment and reviews

Within ten working days of receiving a claim, the independent approver must approve it or explain what further information is needed or why it is refused. Check prior authority, purpose, arithmetic, evidence, budget, funding restrictions and possible duplicate payment. Give the claim a unique reference, record the amount approved and tell the claimant about any adjustment.

Pay complete, authorised claims within twenty working days of receiving the complete claim. If payment is delayed, tell the claimant promptly, explain why and give an expected payment date. For an incomplete claim, confirm the revised timetable when the missing information arrives.

Pay by bank transfer using independently verified account details and the charity's authorised banking process. The claimant must not release the payment. Record the transfer reference and reconcile it to the approved claim. Banking credentials must not be shared, and changes to account details must be verified independently.

A claimant can ask an unconflicted trustee who was not involved in the original decision to review a refusal or reduction. The claimant should explain the reasons for review and provide supporting evidence. The reviewer responds within ten working days where possible, explains any delay and records the outcome. No one should be treated unfairly for raising a concern.

## 7. Direct payments and advances

Where practical, the charity may book and pay directly for approved travel, care or accessibility support. This avoids asking trustees to fund the cost themselves. Apply the same checks on purpose, reasonableness, conflicts and evidence.

An advance needs independent written approval stating the amount, purpose and reconciliation date. Within ten working days of the activity, the trustee must provide the expense record and return any unspent money, unless the unconflicted approver records a justified alternative. Reconcile the advance before issuing another for the same purpose and recover overpayments promptly. Advances cover actual expenses and are not flat allowances.

## 8. Records and oversight

Keep the claim, supporting evidence, approval and payment record together, with the accounting category and any restricted-fund allocation. Retain financial records for at least six years, or longer where a grant, investigation or legal requirement applies. Keep bank details separately with restricted access, and record only necessary information about children, care arrangements or disability.

The Treasurer reports total trustee expenses and unusual claims to the Board at least quarterly. Each year, the Board reviews the process and any repeated exceptions. Include the trustee-expense disclosures required in the accounts and TAR, including confirmation where no expenses were paid if required by the framework. Record and disclose separate trustee benefits in their proper category.

Report suspected false or duplicate claims immediately to unconflicted trustees. Preserve the evidence, prevent further unauthorised payments, consider recovery and assess any external reporting required. Review this policy annually and after misuse or a significant change. The next scheduled review is 31 March 2027.