



GUIDELINES ON THE PAYMENT OF EXPENSES

These guidelines set out the procedure for claiming and reimbursing expenses incurred as a result of carrying out valid Trust duties, by Trustees and officers of the Trust based outside India. They are based on the advice provided in Charity Commission guidance 11 and by Small Charity Support (SCS).

There is a distinction between the claiming of expenses and the reimbursement of costs that properly belong to the Trust but which happen to have been incurred by a trustee out of personal funds. An example of the latter is the purchase of equipment by the trustee for general Trust use. Guidelines on the reimbursement of this type of cost appear elsewhere.

Expenses that can be claimed

It is not possible to list all possible expenses. The list below is from the two sources mentioned above. Trustees should distil from this list the spirit of the guidance and may claim accordingly.

- travel to and from meetings related to Trust business, at HMRC mileage rates, plus subsistence necessarily taken during the journeys; (current mileage rate for cars is 45p per mile)
- reasonable overnight accommodation costs and subsistence in the UK, where this is necessary to attend meetings related to Trust business
- an appropriate proportion of broadband and related subscriptions
- travel costs to and from, and accommodation in, Darjeeling (see notes below).

Sums claimed must be:

- actually incurred,
- necessary for the running of the Trust, and
- at a reasonable level, and as low as is reasonably possible.

How to claim

Trustees should submit an expenses claim to the Treasurer as soon as possible after an expense is incurred, and should include receipts wherever possible.

The format for the reclaiming of expenses is attached to these guidelines.

The Treasurer will reimburse the Trustee as soon as possible, by bank transfer, unless the trustee opts to defer reimbursement to a later date. Deferment is endorsed by SCS and reduces the admin burden.

Trustees have full responsibility for complying with these guidelines and the Treasurer will only question a claim if it is clearly unusual or in breach of the guidelines. In the event of irreconcilable dispute the Chairperson will decide.

Trustees may pay reimbursed costs back into the Trust's account if they wish. Gift aid will be claimed on these amounts, if the trustee has given permission. This procedure is again endorsed by SCS.

The travel and subsistence costs of trips to Darjeeling, by trustees and approved others, are reclaimable but should exclude the costs of non-Trust additions to the trip, e.g. leisure stays away from Darjeeling. These do not satisfy the criterion of being necessary for the running of the Trust.

Administration

The Treasurer will keep a copy of all claims, and collect receipts on an annual basis. Documents will be kept for two years from the start of the year after the date of claim.

The Treasurer will follow Charity Commission guidance by disclosing in the final accounts the total value of trustee expenses reimbursed, what they were for and the number of trustees reimbursed.

These guidelines were approved by the Trust in September 20th 2020 and will come into force on October 1st 2020. They will be reviewed annually.

Robert Adams
DCT Treasurer
September 2020