



ST. THOMAS MAR THOMA CHURCH

Stackpool Road, Southville, BRISTOL, BS3 1NW

UNITED KINGDOM - Regd. Charity No. 1122211

*Diocese of North America & Europe & UK-Europe Zone of the Mar Thoma Church
Vicarage: 24 Sherbourne Avenue, Bradley Stoke, Bristol BS32 8BB Tel. +44 (0) 117 9834521*

Trustee Expenses - Policy

1. Purpose and general policy

1.1 The purposes of this trustee expenses policy are to:

- Provide a framework for expectations and budgeting of trustee expenses;
- Provide accountability for the Board of Trustees;
- Provide a level of confidence to external parties and other stakeholders;
- Protect the integrity and reputation of Trustees.

1.2 In constructing this policy, the Trustees have paid due consideration to the Charity Commission guidance "Trustee expenses and payments (CC11)"

1.3 All Trustees including Clergy are required to read this guidance.

2. Trustees and aspects that should not be paid

2.1 In constructing this policy, it is important to distinguish between payments that the Charity Commission considers as requiring special authority (those that provide profit or reward to a Trustee) and those that are reimbursement of appropriate expenses incurred in order to fulfil the role the individual has in the Church.

2.2 Payments to either the Trustee or to connected persons which are not considered to be appropriate expenses include the following:

- Reward for time spent;
- Recompense for loss of earnings;
- Allowances for living, domestic or other personal costs;
- Honoraria, stipends or non-contractual "thank you's";
- Payment for goods sold or services to the charity;
- Payment of rent or storage at a premises owned by a trustee;
- Other items mentioned as not permitted in Charity Commission guidance CC11.

2.3 Where there is doubt over whether a payment would be a within paragraph 2.2, or in a category which the Charity Commission would consider to be a payment requiring authorisation by the governing document or themselves, Trustees should take advice from qualified charity lawyers or other suitable professionals.

3. Definition of legitimate expenses to be claimed or paid away on behalf of trustees

3.1 No expenses can be claimed unless they fall within both:

- the categories set out in Para 3.2 **and**
- within the budget levels of Para 3.3
- **unless** it has specific authorisation as set out in Para 3.4 **and**
- are incurred for the charitable purposes of the Church.

3.2 Where a Trustee has incurred expenses on the following categories:



ST. THOMAS MAR THOMA CHURCH

Stackpool Road, Southville, BRISTOL, BS3 1NW

UNITED KINGDOM - Regd. Charity No. 1122211

Diocese of North America & Europe & UK-Europe Zone of the Mar Thoma Church

Vicarage: 24 Sherbourne Avenue, Bradley Stoke, Bristol BS32 8BB Tel. +44 (0) 117 9834521

- A. Travel to a meeting of the Board of trustees, Committee of trustees or a specific meeting requested by the Church executive.
- B. Accommodation/ subsistence expenses for a meeting of the Board of trustees or a Committee of trustees or a specific meeting requested by the Church executive.
- C. Expenses of caring for children or dependents where this is required to allow the trustee to attend meetings (but normally only when a spouse or other suitable individual who regularly provides childcare was not available) (*delete if applicable*)
- D. Expenses incurred on items purchased for the work of the charity, where requested by the Church executive or within the approved budget where the claimant is the budget holder.

3.3 The levels for expenses within Para 3.2 that do not need prior approval for claiming are:

- A. HMRC approved mileage claim rate per meeting
- B. Maximum of £100 per meeting on submission of Invoices for expenses incurred
- C. £15 per meeting
- D. £500 per item.

3.4 Expenses outside of the categories in Para 3.2 or the budget levels in Para 3.3 can be approved for payment or claiming if trustees approve (excluding those who are conflicted as set out in Para 3.5) the expenditure [unanimously/by a majority] where there is a quorum of trustees set out in the charity's governing document. Approval of these expenses can be by means of a meeting in person, electronically or by a clear exchange of e-mails or equivalent electronic communication.

3.5 Expenses may only be paid/claimed for the trustee themselves and, should it be required, for any necessary carer. Expenses of carers should be approved in advance. Expenses should not be paid/claimed for any other companions.

3.6 All trustee expenses, claims or payments made on a trustee's behalf should be authorised by the Vicar or Trustee Finance/Accountant

3.7 A conflicted individual (the claimant or a connected person) cannot vote or be included when considering whether there is an appropriate quorum of Trustees and cannot seek to influence other Trustees.

4. Adoption of this policy

4.1 The Trustees of St Thomas Mar Thoma Church formally accepted this policy at the Executive Committee meeting held on the 24th of March, 2024.