



Trustee Expenses Guide

1. Introduction

- 1.1. Trustees should not obtain any personal benefit from their work as a trustee. However, they are entitled to reclaim reasonable out-of-pocket expenses to cover necessary travel; accommodation; telephone and postal costs; and authorised attendance at conferences, seminars or training events.
- 1.2. The total of all reimbursed trustee expenses must be disclosed in the notes in the Trust's annual accounts.

2. Trustee expenses

- 2.1. Expense forms are sent out electronically with board and committee papers.
 - Expenses should be claimed within two months of expenditure being incurred.
 - They should be sent to the Board Secretariat for approval, together with receipts for expenditure (where practicable). The receipts are necessary for audit purposes and will enable the Trust to recover VAT where applicable.
 - Under normal circumstances, expense claims will be paid by BACS within two weeks of receipt at head office.

3. Donation of expenses

- 3.1. Trustees should claim expenses. The National Council for Voluntary Organisations (NCVO) recommends trustees can claim legitimate expenses incurred in their role and then donate the reimbursed amount back to the charity if they wish to do so, allowing the charity to reclaim the tax under Gift Aid, a tax-efficient way to support the organisation. The Trust can claim basic rate tax on the donation and the trustee is eligible for higher-rate tax relief on the gross value of their gift.

For example, a £100 donation will enable the Trust to recover £25, and a trustee may get £25 higher-rate tax relief. If trustees would like to make a donation, they should ask for a Gift Aid form if they have not already signed one for the Trust.

4. Expenditure guidelines

- 4.1. As a charity, the Woodland Trust seeks to reimburse essential and reasonable costs incurred. By way of guidance, these include the following:
 - Standard class travel expenditure
 - First class rail travel for any journey of four hours or more.
 - Mileage on business at the casual user rate (45p per mile).

- Light refreshments during travel
- Subsistence per day up to the value of £7.50 (total for breakfast, snacks and refreshments), £7.50 (lunch), £20 (evening meal when staying away from home), all inclusive of VAT.
- Staff are generally expected to arrange accommodation on behalf of trustees to utilise negotiated corporate rates. Trustees should only book directly in exceptional cases. If a trustee must arrange their own accommodation, the cost should ideally not exceed £120 per night in major cities (£160 in London) and £100 per night elsewhere for bed and breakfast.

5. Travel Guidelines

- 5.1. We would be grateful if trustees can comply with the spirit of these extracts from the Trust's Greening the Trust guidelines:
- The hierarchy of travel options in order of preference are walking, cycling, public transport, car sharing, driver-only car journeys, and air travel
 - The need for face-to-face staff meetings should be carefully considered, and where teleconferencing or video-conferencing is possible, practical and meets the needs of the meeting, this should be used as an alternative
 - Staff meetings should be arranged near main public transport nodes (e.g., main railway stations) wherever possible
 - The cost of public transport can often be reduced considerably by booking well in advance
 - Cycling or walking and the use of buses is encouraged for short journeys, wherever practical and consistent with safety
 - If car travel is the only reasonable option, car sharing is encouraged whenever possible
 - Air travel by staff should not be used for journeys within Great Britain and only where absolutely necessary for travel between Great Britain and Northern Ireland
- 5.2. However, it is recognised that trustees who live in remote areas of the British Isles may need to use air travel to attend meetings to minimise the amount of time the Trust is asking them to devote to meetings.