

Trustee Expenses Policy

1. Introduction

- 1.1 Trustees of Roehampton Students' Union serve on a voluntary and unpaid basis. RSU is committed to ensuring that no trustee is out of pocket as a result of carrying out their duties, and that trustees are reimbursed promptly for reasonable expenses properly incurred on RSU's behalf. At the same time, RSU is a charity and all expenditure must represent good value for money and be managed in accordance with our charitable obligations.
- 1.2 This policy applies to all trustees of RSU while employees are governed by RSU's Travel and Expenses Policy rather than this one.
- 1.3 Sabbatical Officers hold both an employee role and a trustee role. Expenses incurred as an employee are covered by the Travel and Expenses Policy, while this policy covers expenses incurred when attending Board meetings, committee meetings, and other activities undertaken specifically in their capacity as a trustee.

2. Expenses RSU arranges directly

- 2.1 RSU will, where appropriate, arrange and pay for certain trustee costs directly. This most commonly applies to train tickets for travel to conferences or away-days, event registration fees, accommodation where an overnight stay is required, and meals or catering provided as part of a Board meeting or event. Where RSU has arranged and paid for something directly, trustees should not submit a separate expense claim for the same item.
- 2.2 Where a trustee wishes to make their own arrangements for something RSU would normally book directly, they must agree this with the Chief Executive in advance. Where this has been agreed, they may claim reimbursement subject to the limits in this policy. Trustees should not book their own travel or accommodation and then submit a claim without this prior agreement.
- 2.3 In exceptional circumstances, RSU may consider paying an advance to cover anticipated expenses before they are incurred, for example ahead of a multi-day conference. This is at RSU's discretion, agreed on a case-by-case basis with the Chief Executive, and any amount that exceeds actual expenses must be repaid promptly.

3. What trustees can claim

- 3.1 Trustees may claim reimbursement for reasonable out-of-pocket expenses actually and necessarily incurred in carrying out their duties as a trustee of RSU. Eligible activities include:
 - Attending meetings of the Board of Trustees.
 - Attending meetings of Board sub-committees to which the trustee is appointed.
 - Attending RSU-authorised trustee training, development events, or conferences.
 - Any other activity expressly authorised in advance by the Chief Executive or Chair as being undertaken in the trustee's capacity as a trustee.

- 3.2 The following types of cost are eligible for reimbursement where they are reasonable and properly incurred in connection with the above activities:
- Reasonable travel costs, including public transport fares, mileage for private vehicle use, taxi fares, car parking, and congestion or toll charges.
 - Reasonable costs of food and drink where necessarily incurred during eligible activities.
 - Reasonable costs of training materials that help the trustee perform their trustee role.
 - Costs that enable a trustee with a disability or long-term health condition to carry out their trustee role, for example, specialist transport, communication aids, or assistive technology required for the trustee role.
 - Reasonable costs of a carer or childminder necessarily incurred to enable the trustee to attend an eligible activity.
 - Translation of documents into Braille or other languages, or booking a British Sign Language interpreter, where required to enable the trustee to participate in their role.
- 3.3 RSU actively encourages trustees to claim the expenses they are entitled to. Trustees should not be out of pocket as a result of carrying out their role, and the availability of expense reimbursement, including accessibility and caring costs, is an important part of ensuring trusteeship is accessible to all.
- 3.4 Trustees may not claim for activities that are not connected to their trustee role, or for expenses that RSU has arranged and paid for directly (such as train tickets or accommodation booked by RSU on the trustee's behalf).

4. Travel

- 4.1 Rail and public transport
- 4.2 Where trustees travel by rail or public transport to attend eligible activities, RSU will reimburse the cost of standard class travel. First class travel is not reimbursable. Rail journeys should be booked in advance wherever possible to minimise cost.
- 4.3 Trustees should claim from either the station closest to their home or their usual place of study or work, whichever is more practical, and should use the most direct and economical route available.
- 4.4 Trustees using an Oyster Card or travel card may claim the cost of journeys undertaken for RSU business but not the cost of topping up the card. Journeys claimed for must be supported by a copy of the statement from the travel operator that itemises those journeys.
- 4.5 Private vehicle
- 4.6 Where it is not practical to use public transport, trustees may claim mileage for travel by private vehicle at the HMRC Approved Mileage Allowance Payment rates, which are set out below.
- 4.7 Before using a private vehicle for RSU business, trustees must ensure they hold a valid driving licence and that their vehicle insurance includes business use cover.

Mileage Rates	
Private Vehicle* Standard Rate (first 10,000 miles of current financial year)	£0.55 per mile
Private Vehicle* Standard Rate (after first 10,000 miles during current financial year)	£0.25 per mile
Motorcycle	£0.24 per mile
Bicycle	£0.20 per mile
Passenger Supplement (applies only to the transportation of any person who is travelling under the official business of the Union who would otherwise have incurred additional travel and subsistence claims)	£0.05 per mile

**Private Vehicle includes petrol, diesel, hybrid and electric.*

- 4.8 Trustees should claim the shorter of the actual distance travelled or the distance from their home or usual place of study to the meeting location. Mileage cannot be claimed for ordinary commuting between home and a trustee's contracted place of work (relevant to Sabbatical Officers).
- 4.9 RSU will also reimburse reasonable car parking costs, toll charges, and congestion charges incurred during eligible trustee activities.
- 4.10 RSU will not accept any liability for the payment of parking fines and fines due to non-payment of the congestion charge.
- 4.11 Taxis
- 4.12 The use of taxis should be the exception rather than the rule. Taxis may be claimed where public transport is unavailable, impractical, or raises genuine safety concerns, or where a disability or health condition makes public transport unsuitable. Any taxi use should be noted on the claim form with a brief explanation.

5. Subsistence

- 5.1 Trustees may claim for meals and non-alcoholic beverages necessarily incurred during eligible trustee activities where they are required to travel away from home and the duration of the activity makes it reasonable to do so. The following limits apply:
- 5.2 Subsistence allowance rates maximum value of claim (inc. VAT):
- Lunch £12 - When absent from the normal place of work for more than 5 hours, and spanning the lunchtime period, lunch may be reclaimed.
 - Evening Meal £30 - When absent from the normal place of work, for more than 10 hours, or staying away overnight.
- 5.3 Alcoholic beverages cannot be claimed. Tips and service charges up to 12.5% may be claimed provided the overall total remains within the limit. Claims must be supported by VAT receipts.

- 5.4 Where RSU arranges and provides meals or catering for trustees as part of a Board meeting or event, the provisions of this section do not apply to that meal as it is covered centrally and should not be claimed separately.

6. Gifts and hospitality

- 6.1 Trustees must not accept gifts or hospitality in connection with their role as a trustee without the prior consent of the Chair and Chief Executive, other than minor tokens of negligible value (taken to mean items with a value of less than £10). This requirement is also set out in RSU's Trustee Code of Conduct.
- 6.2 Any gifts or hospitality accepted, whether or not consent was obtained, must be declared on RSU's Register of Interests. Items with a value of £25 or more must always be declared. If in doubt about whether to declare, trustees should err on the side of disclosure and seek guidance from the Chief Executive.
- 6.3 RSU does not routinely provide gifts to trustees. Where RSU wishes to acknowledge a trustee's contribution (for example on completion of their term), any gift will be approved by the Chief Executive and recorded accordingly.

7. How to claim

- 7.1 Expense claims should be submitted using RSU's Expense Claim Form, with original receipts attached (scanned copies are acceptable). When submitting a claim, trustees must sign a declaration confirming that the expenses claimed are accurate, were necessarily incurred in carrying out their trustee duties, and comply with this policy.
- 7.2 Claims should be submitted as soon as reasonably practicable after the expense is incurred and in any event within two months. Claims submitted more than six months after the date the expense was incurred will not be accepted.
- 7.3 Claims must be approved by the Chief Executive before payment is made. A trustee may not approve their own claim. The Chief Executive may refer any claim to the Chair for approval where this is appropriate. Approved claims will be paid within 30 days of submission.

8. Tax and benefits

- 8.1 Trustee expenses reimbursed under this policy are not remuneration or payment for services. Provided that claims are within HMRC's approved rates and the expenses are wholly, exclusively, and necessarily incurred in carrying out trustee duties, reimbursement should not be taxable income and should not affect any state benefits a trustee receives. Trustees should note that expenses are not trustee benefits for the purposes of charity law.
- 8.2 Where any doubt exists about the tax treatment of a particular expense, the Chief Executive should seek appropriate advice before payment.

9. Non-compliance

- 9.1 Trustees are expected to act with integrity when submitting claims. Fraudulent or improper claims, or claims for items that are not eligible under this policy, may result in the matter being referred to the Chair and, in serious cases, may be considered under RSU's conflict of interest procedures or result in referral to the relevant authorities.

10. Document information

Approved by	Board of Trustees
Approved date	29/09/2026
Review frequency	Every two years
Version	1.1

11. Change log

Version	Date	Changes
1.0	September 2026	Original version.
1.1	October 2026	Removed an incorrect section reference in 3.2 and removed the related policies row from the document information table.