Imperial College Union
Trustee Expenses Policy

Version Control

V1.0	September 2021 Board of Trustees	*Earliest known version on file*
V2.0	December 2022 drafted, February 2023 approved by Board of Trustees (via email)	*Added under sec 2.3 (Accommodation) provision for Chair to approve an exception, subject to a maximum limit of £250, to the maximum cost of a hotel; added sec 2.8 (Carer costs).*
V3.0	September 2024 approved by Board of Trustees (meeting 18.9.24)	*Updated to match the current College expenses policy, which equates to increases of ~10% to take account of inflation since last review*
V4.0	This version being proposed – 16 September 2026	*Added incidental benefits paragraph sec 1. Updated limits in 2.1 (Travel). Added statement on alcohol to 2.2 (to align with Staff Expenses Policy). Updated 2.6 (Equipment) to prefer ICU provided. Other errors corrected/clarity added.*

Audience: Trustees
Owners(s): Board of Trustees
Last Reviewed: ~~September 2024~~September 2026
Review Date: ~~February 2026~~September 2027

1. Policy Statement

The Trustees of Imperial College Union undertake their duties on a voluntary basis and donate a significant amount of their time and expertise to the organisation. In the course of fulfilling their duties, Trustees may incur costs as a direct result of their position. ICU will reimburse such costs in line with this policy.

It is important that expenses claimed under this policy are solely for the reimbursement of costs incurred carrying out their Trustee duties, and that there is no potential, or perception, that Trustees ~~stand to profit~~receive a financial or personal benefit as a result. Therefore, all claims (except for mileage) will need to be accompanied by receipts of the original purchase.

It is recognised that Trustees may receive incidental benefits when incurring expenses, for example air miles, credit card rewards or retailer loyalty points. This is not expressly prohibited, however:

i. The presence of any incidental benefit should not have any impact on the decision-making process.
ii. Value for money for ICU must be achieved at all times.
iii. Where a benefit can reasonably be utilised by ICU, it should be.
iv. If there is any possibility that a conflict of interest or personal benefit could be perceived, this should be raised with the Chair prior to the expense being incurred.

At all times, achieving value for money should be a priority, and when making decisions on expenditure all Trustees and staff members are asked to bear this in mind.

Environmental sustainability should be considered during decision making (particularly around transport), and the most environmentally-friendly option should be utilised where possible and practical.

This policy is informed by Charity Commission guidance *'Trustee expenses and payments (CC11)'*.

This policy applies to Officer Trustees in the performance of their duties as Trustees, but does not extend to their 'day-to-day' representative roles for which they are remunerated, where the staff expenses policy will apply.

Trustees should be aware that if they incur expenditure outside this policy without obtaining any required approval in advance, any subsequent expense claim may be rejected and they may not be reimbursed.

2. Eligible Expenses and Limits

The items below are deemed reasonable expenses if incurred as a result of undertaking Trustee duties, and shall normally be approved without delay.

2.1 Travel

ICU will reimburse return domestic travel costs Trustees incur in travelling to meetings or other events that they are expected to attend in the performance of their duties. This will normally be from their main residence to the location of the meeting.

2.1.1 Cycling

Trustees are encouraged to cycle where journeys are short and it is safe to do so. In recognition that there is a cost associated with maintaining safe cycling equipment, ICU will reimburse 20p per mile for journeys cycled.

2.1.2 Train travel and public transport

For longer journeys, public transport is preferred as it is kinder to the environment than driving and often cheaper too. Train, tube and bus tickets will be reimbursed for journeys that are the most direct or the best value. Journeys should be standard class, unless it is cheaper to travel otherwise (which must be evidenced) or prior approval has been obtained by the Chair of Trustees. In order to achieve maximum value for money, Trustees should, wherever possible, travel off-peak and book in advance.

Daily travelcards for travel on TfL services will be reimbursed if this offers better value for money ~~that~~ than paying for individual journeys.

Where Trustees already hold travelcards and use these for travel in fulfilling their duties, expense claims will not normally be permitted as there is no additional cost to the individual for the extra use.

Expense claims for travel on TfL services must be based on journeys travelled, rather than top~~-~~ups to Oyster cards. As evidence, journey records from Oyster cards, or bank statements for contactless payments may be used.

2.1.3 Car and motorbike

Where there is no practical option to use public transport, travel by private car or motorbike can be claimed. In line with HMRC allowances, the following rates can be claimed:

- Cars – ~~45p~~ 55p per mile
- Motorbikes – 24p per mile

Expenses for private vehicular travel are in recognition that there are a variety of costs associated (e.g. insurance, wear and tear, depreciation etc) and therefore receipts are not required when making such a claim. The postcodes of the origin and destination should be provided, as well as the total number of miles, so that claims can be validated.

Legitimate parking costs may be claimed where car or motorbike travel is used and paid parking is required.

Trustees are responsible for ensuring that any private vehicle they travel in is safe, roadworthy and appropriately insured (some insurers may classify such journeys as 'travel for work' and require specific policies).

2.1.4 Taxis and private hire

Taxis should only be considered where there is no viable public transport either due to availability, time constraints or other practical reasons (excess luggage, for example). Trustees should consider whether a taxi is the most efficient, cost-effective and sustainable method of travel before booking.

Trustees should use licensed taxi companies (or London black cabs) and obtain a receipt for their journey. Taxis should normally only be used for short journeys less than ~~£22~~£20, though exceptions may be approved by the Chair of Trustees.

2.1.5 Air travel

Ordinarily, domestic air travel will not be permitted under this policy, as it has a significantly larger impact on the environment than other methods of transport. However, in exceptional circumstances (and if no other method of transport is available) the Chair of Trustees may approve domestic air travel in advance of booking.

International air travel shall not normally be required as part of the performance of a Trustee's role, however where a Trustee normally resides outside of the UK and is coming to the UK ~~at~~ to attend a meeting the following will apply:

i. Trustees should coordinate the trip with other meetings or events in order to maximise the benefit of the travel.
ii. Consideration should be given as to whether the trip is necessary (i.e. can the same benefit be attained via digital meetings?).
iii. If the trip is deemed necessary and flying is the only viable option, ICU will reimburse the cost up to a maximum ~~for~~ of ~~£110~~£150. ~~This is in line with most long distance pre-booked domestic train fares.~~

Where the timing of a meeting, peak travel periods or other reasonable circumstances mean that suitable travel cannot be obtained within this limit, the Chair may approve a higher amount in advance. Where the Chair is the claimant, any such exception must be approved by the President.

2.2 Food and drink

When away from home as part of undertaking their roles, Trustees may claim expenses for meals up to a maximum of:

- Breakfast - £10
- Lunch - £20
- Dinner - £32

Whilst a glass of wine or alcoholic drink consumed with dinner may be claimed, subsistence allowances will not otherwise be permitted to expense alcohol.

2.3 Accommodation

If overnight stays are required, ICU will cover the costs of a hotel up to a maximum of:

- Inside M25 - £169 per night
- Outside M25 - £111 per night

Where it is not possible to book accommodation within these limits due to availability, the Chair may approve an exception, subject to a maximum limit of £250. All attempts should be made to keep costs to a minimum.

2.4 Business entertaining

If Trustees are required to entertain guests as a direct function of their role, this should be agreed in advance with the Chair. Expenses can be claimed up to ~~£55~~£67 per person for meals.

2.5 Training and development

ICU is committed to ensuring that all Trustees have the skills and knowledge required to undertake their role, and offers a full induction programme for new Trustees.

Where Trustees feel that they would benefit from additional training or development, this should be discussed with the Chair of Trustees in consultation with the Managing Director and will ordinarily be procured and paid for directly by ICU.

Where approved by the Chair in advance, Trustees may claim for training and development costs.

2.6 Equipment

It is not generally expected that Trustees will require any specific equipment in order to fulfil their roles. Where equipment is required, it should normally be procured directly by ICU and remain the property of ICU.

Where direct procurement is not reasonably practicable, reimbursement of equipment personally purchased by a Trustee may exceptionally be permitted where ~~, however there may be occasions where there is such a requirement. In these instances, expense claims for equipment should be~~ agreed in advance with the Chair of Trustees, in consultation with the Managing Director.

2.7 Business Calls

Trustees should use free digital software (MS Teams, Zoom etc) for digital meetings/conference calls.

Where exceptional expenditure is incurred making phone calls in ~~the~~ their capacity as a Trustee, the cost of these calls can be reclaimed. Claims must include an itemised list of calls and the charges for each, where business calls are clearly identified.

ICU will not pay for line rental costs of a private phone contract.

2.8 Carer~~s~~ Costs

Where a Trustee is a primary carer for a child or dependant and incurs additional costs as a result of attending a Trustee Board or other Trustee activity, they may claim back these costs on the following basis:

i. A valid receipt ~~/~~ or invoice is attached to the claim
ii. The amount claimed does not exceed the London Living Wage per hour
iii. The number of hours claimed is limited to the time spent on Trustee activity, plus the time ~~taken~~ reasonably required to travel to and from it

3. Claim process and authority

The Director of Finance and Resources will be responsible for ~~ensure~~ ensuring that an effective system is in place that enables Trustees to make expense claims efficiently and accurately records these claims in the accounting system.

Claims should be submitted as soon as reasonably practicable and must in all cases be submitted by **31 July of the financial year to which the expenditure relates**.

Trustees may only submit claims for legitimate expenses which they have personally incurred in performing their Trustee duties. Trustees cannot claim reimbursement for expenditure incurred by another Trustee or any other person. No Trustee may approve their own expense claim.

Claims for travel to meetings and Union events that do not require specific exceptions to the approved framework can be approved by the Chair, Managing Director or Director of Finance & Resources.

Where exceptions are required ~~to be approved~~under this policy, ~~this~~ approval should be obtained ~~by~~ from the Chair ~~(or in the case of the Chair, the President)~~. Where the Chair is the claimant, the President shall approve the ~~claim~~exception, in consultation with the Managing Director.

Any exceptions approved under this policy shall be reported to the next meeting of the Board of Trustees.

All claims (with the exception of mileage) should be accompanied by a receipt clearly showing the item purchased and amount. For travel, receipts should also include the journey details.

4. Gifts and hospitality

Trustees should be conscious that accepting gifts or hospitality could create a situation where their judgement may be impacted (or others may perceive this to be the case).

Where Trustees are ~~in receipt of~~ offered gifts or hospitality by virtue of their Trusteeship, these should be declared immediately to the Chair and Managing Director ~~if over £20 in value~~ if they have a value of £50 or more. Before accepting the gift, approval should be sought from the Chair. Where the Chair is the recipient, approval should be sought from the President, in consultation with the Managing Director.

Where a Trustee receives a series of gifts, hospitality or other benefits from the same organisation during a financial year which have a cumulative value of £50 or more, these must also be declared.

Where gifts or hospitality create the potential for bribery or the perception of potential bribery, they should be declined/returned.

All gifts or hospitality ~~of value greater than £20~~ with a value of £50 or more (even if declined), should be reported to the Director of Finance & Resources to be recorded in the hospitality register. The declaration form is available from the Finance Team and can also be found as an appendix to the Staff Expenses Policy.

This does not apply to formal events where it is expected that Trustees attend in order to perform their role, and therefore most events on campus or hosted by ICU or Imperial College will not need to be recorded.