

LOTUS CARING HANDS (LCH)

Trustee Expenses Policy and Procedures

Charity Registration Number: 1132258

Registered Address: 40 Pomeroy Close, Amersham, Buckinghamshire, HP7 9BW

1. Purpose of the Policy

This policy sets out the principles and procedures for reimbursing reasonable out-of-pocket expenses incurred by Trustees while carrying out their duties for Lotus Caring Hands (LCH). It ensures transparency, accountability, and compliance with Charity Commission guidance.

2. Scope

This policy applies to all Trustees of Lotus Caring Hands. Trustees act in a voluntary capacity and must not receive payment for their role, except for legitimate expenses incurred.

3. Principles

- Trustees must not profit from their position.
- Expenses must be wholly, necessarily, and exclusively incurred in carrying out trustee duties.
- All claims must be supported by original receipts or evidence.
- Claims must be approved before reimbursement.

4. Allowable Expenses

Trustees may claim reimbursement for:

- Travel costs (public transport, mileage at HMRC approved rates)
- Accommodation required for approved charity business
- Subsistence (meals) while attending authorised meetings or events
- Postage, printing, and stationery directly related to charity work
- Telephone or internet costs incurred for charity purposes

5. Non-Allowable Expenses

The following cannot be claimed:

- Payment for time or services as a trustee
- Personal or private expenses
- Fines or penalties
- Expenses without receipts (unless exceptional circumstances approved)

6. Claim Process

- Expense claims must be submitted using the official expense claim form
- Receipts must be attached

- Claims should be submitted within 30 days of the expense being incurred
- All claims must be approved by the Chair or Treasurer (not by the claimant)

7. Payment of Claims

- Approved claims will be paid by bank transfer
- Payments should be made within 14 days of approval
- All payments must be recorded in the charity's financial records

8. Record Keeping

All expense claims and supporting documents will be retained for a minimum of six years in line with financial record-keeping requirements.

9. Review and Monitoring

This policy will be reviewed annually by the Board of Trustees or earlier if legislation or guidance changes.

Approved by the Board of Trustees

Date: 26/12/2025

Review Date: 26/12/2025