

<b>Alexandra Park and Palace</b>  <b>Board Member Expenses Policy</b>	<b>Date Approved:</b>  <b>APPCT Board – 11<sup>th</sup> September 2018</b>
	<b>Issue Date:</b>  <b>Sept 2018</b>
	<b>Review Date:</b>  <b>Sept 2020</b>

### 1. Introduction

- 1.1 This document sets out the policy and procedures of Alexandra Park and Palace Charitable Trust and its trading subsidiary APTL (hereafter known as Alexandra Palace) for the reimbursement of board member expenses. This document sets out the rules on how board members can claim for expenses incurred in the performance of their duties for the organisation, in accordance with the Charity Commission guidance: [Trustee Expenses and Payments \(CC11\)](#). The Policy covers travel, meals and accommodation, gifts and hospitality.
- 1.2 Board members are entitled to reimbursement of reasonable expenses incurred for personally carrying out their duties and are encouraged to submit claims using the attached form at Appendix 2 and internal guidance at Appendix 3. Expenses are not payments for services.
- 1.3 Trustee board members do not receive payment for their role as a trustee. More information can be found in the Charity Commission Guidance: [Trustee Expenses and Payments \(CC11\)](#).

### 2. Purpose

- 2.1 Alexandra Palace values the work of its board members and aims to be as efficient and cost effective as possible.
- 2.2 The purpose of this policy is to ensure that board members are properly reimbursed for genuine and reasonable expenses and to ensure that these expenses are treated appropriately for tax purposes.

### 3. Scope

- 3.1 The rights described in this document apply to Alexandra Park and Palace Trustees and Alexandra Palace Trading Ltd Directors.

### 4. Procedure for making an expense claim

- 4.1 Alexandra Palace will reimburse you for actual expenditure that is incurred wholly, necessarily and exclusively in connection with the duties undertaken in the course of your term of office.
- 4.2 To claim for expenses, you must use the Expenses and mileage claim form, attached at Appendix 2 and available electronically by emailing [charitysecretary@alexandrapalace.com](mailto:charitysecretary@alexandrapalace.com). You should set out a description of the purchase and reasons why the expense was incurred on the claim form.
- 4.3 Expenses will not be paid unless supporting evidence is provided, together with a completed expenses claim form. This includes original receipts or invoices with the date and time of the transaction (unless you are claiming for mileage). All expenses should be stated gross

i.e. inclusive of VAT. VAT invoices must be requested / obtained when conducting business on behalf of Alexandra Park & Palace Charitable Trust or its Subsidiary Alexandra Palace Trading Limited and should be in the name of the respective entities first and individual second. When claiming for travel expenses on public transport, you should enclose the tickets showing the departure point and destination of your journey, where possible.

- 4.4 Once completed and signed, you should submit your expenses claim form to the Charity Secretary for approval by the Chief Executive or Finance Director who will then pass the form onto the Finance Department for processing.
- 4.5 Expenses claims must be submitted within 3 months of the expense being incurred and within the current financial year. If this is not practical, written approval for any extension will be required from the Chief Executive or Finance Director. Alexandra Palace reserves the right to withhold any payment where written approval has not been sought. Alexandra Palace will accept email as written approval where it is required in this policy.
- 4.6 The Finance Team may return an expenses claim form to you without payment if it is completed incorrectly or lacks supporting evidence.
- 4.7 The Finance Team will pay claims for authorised expenses by BACS transfer into your bank account. Before making your first claim you will need to complete an Account Opening Form attached at Appendix 4 (or electronically by emailing [charitysecretary@alexandrapalace.com](mailto:charitysecretary@alexandrapalace.com)).
- 4.8 Expenditure should be made by the most cost effective means available and should not constitute a personal benefit to the Board Member (for example elaborate meals, first class travel). Appendix 1 lists allowable expenses.

## **5. Pre-payment Scheme**

A pre-payment scheme can be put in place for a particular expense as long as safeguards are in place. Any overpayments (exceeding actual costs) must be repaid by the board member to avoid it being classed as an unauthorised benefit (or private gain).

## **6. Address for Board Member expense claims**

Charity Secretary, Alexandra Palace, Palm Court Reception, Alexandra Palace Way, London, N22 7AY or [charitysecretary@alexandrapalace.com](mailto:charitysecretary@alexandrapalace.com).

## **7. Appendices**

Appendix 1 – Allowable expenses  
Appendix 2 – Expense Claim Form  
Appendix 3 – Guidance on Completing the Expense Claim Form  
Appendix 4 – Account Opening Form

## **8. Status of policy**

This procedure is a statement of current Alexandra Palace policy taking into account current legislation. Alexandra Palace therefore reserves the right to amend the procedure as necessary to meet any changing requirements.

Any queries in relation to this policy should be directed to [charitysecretary@alexandrapalace.com](mailto:charitysecretary@alexandrapalace.com)

### Amendments

Date	Version	Author	Amendments