

Cardiff University Trustee Payments, Benefits and Expenses Policy

Version Control

Version	Approval Body/Officer and Date
Version 6	Council 10 July 2024

The full Policy Control and Change History Table is at the end of the document (paragraphs 25-26).

Purpose and Scope

1. The purpose of this policy is to set out the basis upon which trustees of the University (i.e. members of the University's Council) may be reimbursed for expenses incurred in connection with their duties or may accept gifts and hospitality.
2. It also sets out the basis on which payments may be made to other 'connected persons' – see Appendix 1 for definition.

Relationship with other policies

3. This policy should be read in conjunction with the University's Financial Regulations and the University's Travel and Expenses Policy.

Roles and Responsibilities

4. It is the responsibility of the University Secretary to:
 - a. ensure that trustees expenses and any other payment or benefit given by the University to a trustee in connection with their duties complies with the terms of this policy;
 - b. that all trustees are reminded of their obligation to declare to the University Secretary any qualifying payments, gifts or hospitality in accordance with this procedure;
 - c. to maintain a register of gifts, hospitality and any other qualifying payments declared by trustees;
 - d. to return information on trustee gifts, hospitality and any other qualifying payments to the Charity Commission in line with their regulations and applicable legislation;
 - e. to ensure that any payments made to connected persons are compliant with terms of this policy.
5. It is the responsibility of all Cardiff University Trustees to be aware of and comply with the terms of this policy.
6. It is the responsibility of the Corporate Governance team to liaise with the University Finance team to process trustees' expenses claims in line with this policy and the University's Travel and Expenses Policy, insofar as those provisions apply to trustees.

Trustee Expenses

7. Cardiff University trustees are not paid for being trustees.
8. Trustees are entitled to have their reasonable expenses met from the funds of the charity. Expense claims should be made within 60 days of the expenditure/return date and should be supported by bills or receipts. Credit card slips are not accepted as a receipt, unless for road tolls or London Underground charges.
9. Lay members should use the expenses claim form and should be supported by bills or receipts and their Trustee expenses will normally be approved by the University Secretary, or an authorised deputy.
10. Employee members of Council and its committees should submit expenses claims in line with the University's Travel and Expenses Policy, using SAP Concur.

11. Expenses claims will cover:

- a) The agreed cost of travelling to and from trustee meetings, and on trustee business and events which have been approved by the board or the delegated authority of the Chair; this can include the cost of using public transport, taxi fares, flights and petrol allowances to the level permitted by HM Revenue and Customs (HMRC) before tax becomes payable. Public transport is the preferred method of transport where possible.

The University's agreed expenses rates are:

Cumulative Annual Mileage	Car	Motorcycle	Bicycle
Up to 10,000	45p	24p	20p
Over 10,000	15p	24p	20p

The driver must have the correct business use insurance cover and a valid MOT (where applicable) and be able to produce the relevant documentation when asked. Any additional costs for business use insurance cover will not be reimbursed by the University.

Reasonable parking costs incurred whilst attending trustee meetings or events or on trustee business are allowed and should have a supporting receipt/proof of purchase. Toll road charges and congestion charges are an allowable expense, and it is accepted receipts may not be available for these items. The University will not reimburse driving fines or violations.

Bicycle hire is an allowable expense when utilised for business purposes. It is accepted that receipts for these journeys may not be available.

Standard Class rail must be used on rail journeys. First Class travel is only permitted in exceptional or emergency situations – in such cases a request must be approved by the University Secretary.

Reimbursement for railcard purchases is not possible.

UK air travel is discouraged. Economy class must be booked for all UK internal flights and overseas flights where the flying time is 7 hours or less. Airport lounge access can be claimed up to £40 per instance where flights are delayed by more than 2 hours or a stopover between flights is more than 2 hours. Subsistence cannot be claimed in addition to lounge access. The university will not pay for items that are considered personal choice expenses (e.g., seat selection or personal excess baggage).

- b) Refunds for the cost of meals taken while on charity business.

Costs can be reimbursed up to the limits below for food and beverages while travelling on University business for more than 4 hours. These rates are inclusive of tips and drinks. Allowance for each day/part day away from home:

4-6 hours £10

6-12 hours £25

12-24 hours £40

All tips and gratuities are included in the subsistence rates. Tips can be reimbursed up to 18%.

- c) The cost of postage, internet access and telephone calls for charity business from itemised bills.
- d) Special transport, equipment or facilities for a trustee with a disability.
- e) Cost of overnight accommodation while attending Cardiff University events – overnight accommodation should be booked through the Corporate Governance Team. The maximum rate per night inclusive of breakfast, all taxes and fees in Cardiff and the rest of the UK (except London) is £125, and in London is £190.

Payments or Benefits for Trustees

12. On the basis that these are not provided for private use and that trustees will abide by Cardiff University's policies for their use, Cardiff University may make items or services available to trustees where they support the trustee in fulfilling their duties. Examples of these are (but are not limited to):
 - Provision of IT equipment
 - Provision of a private working area on-campus for trustee-related activity
13. Where it is determined to be justifiable and in line with the Charity Commission guidance, and subject to Council's approval, further benefits may be provided to trustees.

Gifts and hospitality

14. Trustees may retain all gifts valued at £35.00 or under from external organisations or individuals, whether given in recognition of presentations or otherwise. For gifts exceeding a value of £35.00 the following options are suggested:
 - Share the gift with Cardiff University staff;
 - Raffle the gift to support Cardiff University as a charity;
 - Keep the gift and donate to Cardiff University which reflects the value of the gift; or
 - Donate the gift to charity.
15. Hospitality offered should only be accepted where there is a direct link to working arrangements and a genuine business reason can be demonstrated, for example:
 - Attendance or speaking at a conference, which provides complimentary subsistence,
 - Travel and accommodation (this does not need to be declared on the register except where a gift was received);
 - Attending a free training course;
 - Attending working lunches or dinners; and Attending a drinks reception to network.
16. Trustees in receipt of gifts or hospitality should declare this as soon as possible after the offer or receipt of gifts or hospitality. All declarations are to go, via email, to the Corporate Governance Team where a record of declarations will be kept. The register is an annual document and will be maintained by academic year basis and reported annually to the Governance Committee.
17. The declaration will need to include the following information:
 - Date of offer of gift or hospitality, and date of event where relevant;
 - Name, job title and organisation of recipient / provider;
 - Nature and purpose of gift or hospitality received or declined;
 - The name of any other organisation involved;
 - Estimated value.
18. It is acceptable for the University to give gifts to Trustees in specific circumstances, for example, in recognition of a particular contribution or upon their leaving the Board, up to a value of £35. In such cases a request must be approved by the University Secretary.
19. It is acceptable for Cardiff University to provide hospitality with the Board's or Chair's prior approval in the way of working lunches and/or dinners to existing and potential policy makers, members and stakeholders subject to a genuine business reason.
20. There is no requirement for Trustees to declare refreshments, lunches and dinners provided as ancillary to Council and Committee meetings and related activity.

Payments to Trustees and connected persons for services over and above those over being a trustee

21. In accordance with the Charities Act 2011, Cardiff University may, under contract, pay a trustee (or a connected person) for the supply of goods or services over and above normal trustee duties.
22. Such a contract is subject to the Council's approval, agreeing first that the goods or service is required by the University, aligns with procurement principles, and is in the University's best interests to be made with the person concerned.
23. The University's procedure for identifying and managing conflicts of interest should be followed where a potential conflict is identified.
24. The definition of 'connected person' used for the purposes of this policy is taken from Charities Act 2011 s.118.
25. The total number of trustees who are either receiving payment or who are connected to someone receiving payment will only ever be in a minority.

Policy Control and Change History Table

26. Version Control

Document Name	Trustee Benefits Policy (previously Council Members' Benefits Policy)
UEB Policy Sponsor	University Secretary
Policy Owner (where applicable)	Head of Corporate Governance, University Secretary's Office
Policy Author(s)	Sian Marshall, Governance Advisor
Version Number	Version 6
Equality and Welsh Language Impact Completion Date	
Privacy Assessment completion date (where applicable)	
Approval Date	July 2024
Approved By	Council July 2024
Date of Implementation	July 2024
Date of Last Review	January 2024
Date for Next Review	3 July 2025
For Office Use – Keywords for search function	

25. Change History Record

Version amended and reviewers	Description of Change	Version created
Head of Governance, 08 July 2019	First version	1.0
1.0 University Secretary, July 2020		2.0
2.0 University Secretary, Governance Advisor July 2021		3.0

3.0 University Secretary, Governance Advisor July 2022		4.0
4.0 University Secretary, Governance Advisor July 2023	Review and update to reflect new travel policy	5.0
5.0 Head of Corporate Governance, Governance Advisor January 2024	<p>Title amended to reflect full scope of existing policy</p> <p>Throughout document – updated to reflect new policy template</p> <p>New sections (paragraphs 1-5) added on purpose of the policy, associated policies and the roles and responsibilities</p> <p>Paragraph 10a) amended to include bicycle hire</p> <p>Paragraph 10e) amended to clarify accommodation rates for London and rest of UK</p> <p>Paragraph 17 – amended to clarify the value of and authority for giving gifts to trustees.</p>	6

Appendix: Charities Act 2011 s.118 Meaning of “connected person”

- (1) In section 117(2) “connected person”, in relation to a charity, means any person who falls within subsection (2)—
 - (a) at the time of the disposition in question, or
 - (b) at the time of any contract for the disposition in question.

- (2) The persons are—
 - (a) a charity trustee or trustee for the charity,
 - (b) a person who is the donor of any land to the charity (whether the gift was made on or after the establishment of the charity),
 - (c) a child, parent, grandchild, grandparent, brother or sister of any such trustee or donor,
 - (d) an officer, agent or employee of the charity,
 - (e) the spouse or civil partner of any person falling within any of paragraphs (a) to (d),
 - (f) a person carrying on business in partnership with any person falling within any of paragraphs (a) to (e)
 - (g) an institution which is controlled—
 - (i) by any person falling within any of paragraphs (a) to (f), or
 - (ii) by two or more such persons taken together, or
 - (h) a body corporate in which—
 - (i) any connected person falling within any of paragraphs (a) to (g) has a substantial interest, or
 - (ii) two or more such persons, taken together, have a substantial interest.

- (3) Sections 350 to 352 (meaning of child, spouse and civil partner, controlled institution and substantial interest) apply for the purposes of subsection (2).