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INTRODUCTION

The British Sociological Association (BSA) Board of Trustees acknowledges the amount of effort contributed by members at all levels of BSA activities hence it is our policy to offer claimants full reimbursement of out-of-pocket expenses incurred on the Association's behalf, providing that the nature of these expenses has been agreed in advance. However we have a duty to our members to show that this policy is fair and equitable and not open to abuse.

All claims must be submitted within three months of the event to which the expenditure incurred relates. Consideration must always be given to using the most cost-effective method of travel. As the Association is a Charity, claimants are encouraged to keep expenses to a minimum.

Travel costs between home and the normal place of work can never be claimed. Where expenses are incurred in foreign currencies, the amounts should be shown with the currency in question clearly marked. Reimbursement will be made in Sterling. The rate of exchange will be the rate in force on the date of the claim, as calculated by the BSA office.

The very core of the BSA is that we are an association of volunteering members. The BSA does not offer free membership subscriptions, nor can BSA funds be used to pay for membership fees. This applies to all volunteering members of the BSA; all volunteer contributions to the Association are equally important.

ADMINISTRATION

Expenses will usually be reimbursed through credit transfer direct to the individual's bank account. **Original VAT receipts (i.e. not photocopies or credit card vouchers) must support all claims and, if VAT has been charged, the receipt should contain the VAT registration number and rate of VAT.** In the event of hotel accommodation, please ensure that the receipt is either in the name of "The British Sociological Association" or your own name. Receipts made out in the name of other organisations, will be returned unpaid.

The BSA will endeavour to process all expense claims within 14 days of receipt at the office. Expenses are claimed using the Association's claim form, available either on the [website](#) or from the BSA office (Phone 0191 383 0839 or email enquiries@britsoc.org.uk).

TRAVEL EXPENSES

3.1 General

If you are attending a meeting as a BSA representative, the Association will reimburse the expenses incurred, subject to the terms of this policy.

The BSA will reimburse travel expenses from home to and from the place of a meeting. **Dates of meetings are often known in advance, when discounts may be offered by travel companies for advanced booking, e.g. by taking advantage of Saver, Supersaver or APEX fares. The cheapest available option should be taken.**



In order to encourage the booking of tickets in advance, should it subsequently not be possible for you to attend the particular meeting, the Association will reimburse to you any non-refundable element of the ticket.

All travel expenses claims must be supported with a receipt. Reimbursement cannot be made without a receipt.

3.2 Use of alternative forms of transport for persons with disabilities

In circumstances where disabled persons are unable to travel by public transport or their own vehicle, taxis may be used, subject to the prior approval of either the Treasurer or Company Secretary.

3.3 Rail travel

In line with ensuring the 'best price possible', **only standard class travel** should be booked. Expense forms must have attached to them as supporting documentation either the actual train tickets or a receipt from the train company. If a receipt is required, this should be requested at the time of ticket purchase, as these are not usually given automatically.

Claimants should ensure that they secure the best price possible by, for example, booking tickets in advance of the day of travel, taking advantage of any Railcards (if appropriate), adopting flexible travel arrangements.

3.4 Travel by privately owned car

The driver, not the BSA, is personally liable for any incident, thus drivers should ensure that their own private motor insurance policy is comprehensive and permits the use of their own vehicle for the purpose of travel on BSA business.

If an individual's own car is used, a mileage rate will be paid (as detailed in section 5.2 below). **Please note that the total claim for any journey made must not exceed the standard-class rail fare.** A receipt should support claims for parking or other incidental expenses.

The BSA will not reimburse parking fines, congestion charge fines or fines for other motoring-related offences.

3.5 Travel by taxi

Use of public transport is encouraged and should be used wherever possible. However, it is recognised that the use of a taxi may, in the following circumstances, be the most effective mode of transport:

- Where equipment or heavy baggage is being carried;
- When no public transport is available, especially in the early morning or late night when public transport is either not running or running irregularly;



- Where the claimant is pregnant;
- Where the claimant has a temporary or permanent disability;
- When it is important to save time.

Travel by taxi should be kept to a minimum and should definitely not be used for long journeys. Claimants should obtain an official receipt from the taxi driver to substantiate their travel expense claim.

3.6 Air travel

It is recognised that air travel may be better value for money on some journeys. A receipt should be requested at the time of ticket purchase. Claimants should seek to minimise the cost of air travel by booking tickets in advance, taking advantage of early booking discounts where available.

In the case of overseas travel the BSA will need to give consideration as to how the journey fits with its overall strategy and what outputs/outcomes are expected to be achieved/delivered. This request must be submitted to the Chief Executive for approval.

3.7 Entertaining expenses

The BSA will not normally reimburse entertainment expenses. However, in the rare case where this may be appropriate, permission must be sought in advance from either the Treasurer or Company Secretary.

Entertainment expenses must be agreed in advance with the Treasurer or the Company Secretary and alcohol will not be paid for by the BSA.

ACCOMMODATION

1.1 Overnight accommodation

The BSA will reimburse overnight accommodation costs only when necessitated by the timing of the event to which the claim relates. Claimants are reminded of the need to demonstrate value for money and reasonableness of expenditure when selecting accommodation.

In all cases, a receipt for the hotel costs should be obtained that is made out either in the name of the "BSA" or in your own name. Receipts made out in the name of your normal place of work will be returned to you unpaid. You will then need to contact the hotel for a replacement receipt to be made out in the BSA's name or your own.

Cost of overnight accommodation and breakfast should not normally exceed the BSA's accommodation rates as detailed below:



- Premier Travel Inn local rates: http://www.premierinn.com/?DCMP=KNC_D_BND

4.2 Meals

Round-sum meal allowances are not paid. A receipt should support all claims for meals. Meals are defined as food and non-alcoholic beverages only. Meal allowances may not be claimed for absences from home of less than four hours duration. As a guide, claims for meals away from home are as follows:

- Between 4 and 6 hours, not normally exceeding £5;
- Between 6 and 10 hours, not normally exceeding £15;
- For over 10 hours, not normally exceeding £30.

These rates should include all meals in a 24-hour period. Reimbursement of expenditure on alcohol is not permitted (see 3.7 above).

4.3 Incidental expenses

The BSA will not reimburse any incidental expenditure.

5. EXPENSES AND TAX

5.1 General

It is BSA policy only to reimburse for actual out-of-pocket expenses incurred, for which there is no tax liability. Claimants would only be liable to pay tax if payments were made that either exceeded actual expenditure, or that were not supported by original receipts. The BSA has a dispensation in force from the Inland Revenue and does not have to report normal expense payments to them.

5.2 Drivers and tax

The BSA reimburses for mileage at a tax-free mileage rate; therefore, the Inland Revenue assumes the claimant has made no profit.

The BSA pays 45p per mile in line HMRC mileage allowances. Mileage will only be paid up to the amount of the standard second-class rail fare. These rates apply only in your privately owned car, and are regardless of engine size.

6. EXPENSES AND WELFARE BENEFITS

For those persons undertaking voluntary work for the BSA who may be in receipt of welfare benefits, the receipt of payment for expenses whilst volunteering for the BSA should not affect any welfare benefits that



volunteers may receive. Problems may arise if the volunteer is paid more than actual out-of-pocket expenses, in which case they may be classed as a “paid” volunteer and this could put any welfare benefits at risk. The BSA only pays out-of-pocket expenses, so this should not be a problem.

7. CONTACT DETAILS

For advice on any item relating to expenses, please contact the following:

Finance Officer:	Gillian Mason	Gillian.Mason@britsoc.org.uk
Company Secretary:	Kerry Collins	Kerry.Collins@britsoc.org.uk
Chief Executive:	Judith Mudd	Judith.Mudd@britsoc.org.uk
Treasurer: Trustee Rotation (see website)	https://www.britsoc.co.uk/about/organisation-of-bsa/	