BRISMES Expenses Policy

This policy applies to all trustees and staff of BRISMES as well as to any individuals claiming expenses relating to BRISMES activities such as keynote speakers for the annual conference etc.

1. Please ensure that the form is fully completed and signed and that the totals on the form match the receipts submitted.
2. Only scanned copies of original receipts (or PDF downloads of official receipts) will be accepted. Please make sure you retain original receipts until the claim has been approved in case further information is required.
3. **Please ensure that wherever possible you request a VAT receipt for expenses.**
4. All expenses claimed must comply with HMRC's requirement that they are wholly, necessarily and exclusively for *bona fide* BRISMES purposes.
5. BRISMES does not normally pay expenses claims in advance.
6. Wherever possible, each individual should submit a separate expense claim form for travel and accommodation expenses rather than one person paying for multiple rooms or tickets.
7. Claims should be submitted as soon as possible and within three months of the expenses being incurred.
8. BRISMES cannot pay for third party costs or for members of a claimants' family or friends to accompany them unless they require a companion to support them due to a disability.
9. BRISMES trustees can claim expenditure related to Council meetings, the AGM and other associated events. Staff and officers can also reclaim the cost of attending the annual conference. The president(s) of the Graduate Section can reclaim the cost of attending the annual conference provided that there is a BRISMES Graduate Section event taking place at the conference.
10. BRISMES staff and officers can reclaim the cost of attending the annual lecture provided that they are attending in an official capacity representing the Society.
11. BRISMES staff and trustees have a duty to ensure that charitable funds are applied appropriately and represent value for money.

Travel Guidance

Individuals should travel by the most cost-effective mode of transport considering journey time, nature of the journey and cost. The start and end points of travel and reason for travel should be stated on the claim.

Rail travel should normally be in standard class. If travel in a different class is required on medical / disability grounds, please include this information when submitting your expenses form. When planning travel arrangements, please ensure that you take advantage of saver or super-saver ticket as well as any other special offers or discounts available and book well in advance to make use of advance ticket discounts where possible ensuring maximum value for money for the charity. Air fares must also be economy tickets and quotes for international air travel must be approved by the BRISMES treasurer before a ticket is purchased. Air travel within the UK should only be used where it is cheaper than rail travel or where using other means of transport would require an overnight stay or an unreasonably late return home.

A mileage allowance of 45 pence per mile will be paid if you use your own vehicle as set out in the HMRC Approved Mileage Rate Guidelines. For longer journeys, please first consider whether using a hire car or taking a train would be cheaper. Please share cars wherever possible. The allowance is payable for return trips to the destination from either your normal place of work or from your home. All distances travelled must be recorded at the time of the journey. Toll/bridge/tunnel/parking fees may also be reclaimed with the appropriate receipt.

Public transport should be used where possible. Taxi fares may be claimed where no suitable public transport is available, where public transport is infrequent, when needed for medical or disability reasons or when a shared taxi is cheaper than public transport. Please add a note explaining why taxi travel was necessary, the start and end point of the journey and whether the expense was shared with any other trustees or staff (including names).

Use of Oyster cards, contactless credit or debit cards must be evidenced by either a Transport for London (TFL) printout (available from www.tfl.gov.uk/oyster) or bank / card statements.

Subsistence
BRISMES does not prescribe a daily rate for subsistence. Reasonable costs (as defined by HMRC benchmark rates) can be reclaimed so long as a valid receipt is submitted to support the expenditure so long as the duties involved take place more than five miles from your normal place of work or are away from work for a period of more than five hours. If submitting a subsistence claim for more than one person (for example for a staff or trustee meal), please keep a record of who attended the meal. **Please ensure that you always request an itemised VAT receipt where possible.**

Accommodation
In the UK, BRISMES regards reasonable overnight accommodation rates as up to £150 per night across all cities. Please ensure that you book accommodation in advance where possible to obtain the best rates.
BRISMES uses HMRC's published benchmark rates as 'reasonable rates' guidance for overseas accommodation. Expense claims that exceed these values may be queried and could be rejected if costs are considered to be unreasonable.

If in doubt, please seek advice from the BRISMES Manager and BRISMES Treasurer: office@brismes.org and treasurer@brismes.org