

**Travel, Subsistence and Expenses Policy**

**(Trustees, Fellows & Employees)**

**Introduction**

This policy sets out the rules and procedures associated with incurring and reclaiming travel and subsistence expenditure whilst engaged on LSW business. Although this policy relates specifically to the reimbursement of expenses, it also applies to all categories of expenditure, regardless of the method of payment and funding source. Given the size of organisation it is not intended to be exhaustive.

The policy is based on the following general principles:

* It is the Society’s policy to reimburse all reasonable expenses incurred in carrying out the Society’s business (this does not apply to employees travelling to and from home and their normal place of work for the purpose of fulfilling their normal working hours).
* A core principle is that any travel and/or expense should be reasonably incurred for appropriate business purposes on a nil-gain, nil-loss basis.
* The types of expenditure normally reimbursed are society business travel and subsistence (normally when required to stay away from home for a period of time).
* The Society, as a Charity, has a duty to minimise expenditure that is not directly charitable. Trustees, Fellows and staff are therefore expected to keep expenses incurred to a minimum and record, explain and justify such expenses accordingly.
* Please see the Expenses Guidance Notes for further information.



**EXPENSES CLAIM FORM**

All claims must be made in accordance with the Learned Society of Wales’s (LSW’s) Business Travel Policy and Guidance *(Available to view on the LSW’s website, Fellows’ Area section)*

**Supporting receipts, whenever obtainable, are required and should accompany all claims. Claims should be submitted within 3 months of expenditure incurred**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Date** | **Business/Meeting/Event** | **Mode of Travel** | **Details of Expenses/allowances** | **Cost £ : p** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **Total** | | | | **£** |

*I certify that the expenses claimed herein were incurred by me, as specified, and I declare that no claim for those expenses has been or will be made to any other body.*

|  |  |  |  |
| --- | --- | --- | --- |
| ***Signature:*** |  | ***Date:*** |  |
| ***Name:***  ***(block letters please)*** |  | ***Title:*** |  |
| ***E-mail***  ***(for remittance):*** |  | | |

**Bank details for Bank Transfer**

The LSW uses BACS to pay expenses directly into your bank account. In order to pay you electronically, please provide us with your bank account’s sort code and account number **(unless this has already been provided).**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **PLEASE NOTE:** If you would prefer you could send the information via email to [finance@wales.ac.uk](mailto:finance@wales.ac.uk) or alternatively please call the Society’s Finance and Administrative Officer, Janice Gillian on (+44) 029 2037 6976. | |  | **OFFICE USE ONLY** | | |
|  |  | **DATE** |
| **Name of Bank:** |  |  | **P/L REF** |  |  |
| **Account Number (UK accounts):** |  |  | **CODE** |  |  |
| **Sort Code (UK accounts):** |  |  | **BLUQUBE** |  |  |
| **IBAN (Non-UK accounts):** |  |  | **AUTH** |  |  |
| **BIC (Non-UK accounts):** |  |  | **PAY** |  |  |
| **First line of Bank Address:** |  |  | **METHOD** |  |  |

**EXPENSES GUIDANCE NOTES**

**1. Travelling**

Trustees and staff are expected to exercise sensible judgement in determining the most cost-effective and the most efficient means of carrying out the Society’s business. This includes considering public transport and car sharing when travelling on official business. All unnecessary travel should be avoided.

All reasonable travel, subsistence and other costs incurred by a Trustee or member of staff in the furtherance of his or her duties for the Society will be reimbursed. Where reasonable public transport facilities do not exist, or a substantial saving in time could be effected, use of a private vehicle car, motorcycle or cycle travel on Society business will be reimbursed at the mileage rates below and according to the mode of transport, as follows:

* **Rail** – standard class fare (ideally booked in advance and cheap excursion tickets should be used wherever possible)
* **Flight** – Economy class air fare
* **Car**

**Private Car**

* + Up to 4000 miles @40p per mile
  + Over 4000 miles @25p per mile

**Hire Car**

* Hire costs (to be negotiated with the Chief Executive)
* Additional fuel costs

**NOTE: check with your insurer before carrying passengers to ensure that your current policy allows for this.**

**IMPORTANT INFORMATION REGARDING TRAVELLING ON LSW BUSINESS IN A CAR**

* All staff travelling on LSW business, using their own vehicle, should ensure that their insurance covers the use of their vehicle on Society business.
* All Trustees and Fellows are classed as ‘volunteers’ and should check with their own insurers as to whether or not their current insurance policy covers them for travelling on Society business.
* All Staff, Trustees and Fellows should ensure that they only carry passengers if their insurance policy permits them to do so.
* Expenses claimants are personally responsible for ensuring that they have a valid driving licence, MOT and appropriate insurance.
* The Society’s insurance policy provides public liability cover, but in the case of an accident, the first liability is the individual’s own policy. Most motor vehicle policies cover only social, domestic and pleasure purposes. Therefore it is important to check with your insurance provider whether or not business insurance is required when travelling on Society business.
* Staff are required to consult with the Chief Executive before travelling on long distance journeys (e.g. to an event in North Wales) as it may be more cost effective for the charity to hire a car rather than reimburse the members of staff’s fuel costs.
* **Motor Cycles**

All motor cycling mileage may be claimed @24p per mile

* **Bicycle**

All cycling mileage may be claimed @20p per mile

**2. Subsistence**

Individuals may claim reasonable costs for food eaten while on Society business away from their normal place of work and will be reimbursed for actual expenditure incurred with receipts as backing documentation.

**3. Accommodation**

**3.1 Within the UK**

The Society has managed to secure a lower rate for accommodation at the following hotels in Cardiff:

* + - Hilton Cardiff,Kingsway, Cardiff CF10 3HH

Phone: 029 2064 6300 or [reservations.cardiff@hilton.com](mailto:reservations.cardiff@hilton.com)

Quote Learned Society of Wales or Corporate ID D113072787

* + - Jurys Inn Cardiff, 1 Park Place, Cardiff CF10 3DN

Phone: 029 2027 1526 or Central Reservation: 08704 100800

Quote Learned Society of Wales

Please contact the Society’s Finance and Administrative Officer, Janice Gillian on 029 2037 6976 if you need assistance to book accommodation at either one of these hotels if travelling to Cardiff on Society business.

**3.2 Outside of the UK**

Please contact the Society’s Chief Executive, Professor Peter Halligan, **prior to** travelling outside of the UK to confirm the accommodation costs and seek his approval on these.

**4. Business / Society Entertaining**

Trustees/Fellows/Staff should only entertain visitors and guests where it is likely to promote and/or assist the Learned Society of Wales’s corporate objectives. Amounts claimed should be reasonable and appropriate. In all cases, receipts/invoices should be retained and submitted with any expense claim.

**Procedures for Making an Expense Claim and Reimbursement**

* Any Trustee/Fellow/member of staff wishing to submit an expense claim must, in the first instance, complete the ***Expenses Claim Form*** (copies of which are available from the office and also from the website). Please remember to complete ALL relevant sections of the expense claim form, attach all receipts and sign and date the form to avoid late payments being made.
* Please note that our auditors require that every expense claim is fully supported by relevant tickets and receipts. These should be attached to travel claim forms. In the absence of receipts, payments will not be made.
* The Society will endeavour to process all claims received within 30 days of their receipt. Payment will submitting the expenses claim.
* The Society uses BACS to pay expenses directly into your bank account. An electronic remittance advice will be issued once the payment has been made.

**GENERAL GUIDANCE - FQAs**

**What the Charity Commission says?**

The Charity Commission’s ‘Trustee expenses and payments’ information booklet <https://www.gov.uk/government/publications/trustee-expenses-and-payments-cc11>

Says that:

“Trustees are entitled to have their expenses met from funds of the charity. Expenses can include a wide range of costs including, for example, travel and other costs of attending meetings, specific telephone and broadband charges, travelling on trustee business, and providing childcare or care of other dependants while attending to trustee business.”

It also says:

“Properly assessing any potential risks and managing conflicts of interest are important factors when a charity is proposing to pay trustees. Trustee boards should be open and transparent about their decision to pay, and be prepared to justify it if publicly challenged.”

The Commission also states that it is good practice for charities to have a written expenses policy setting out what is recoverable as an expense and what is not, and the charity should ensure that the policy is clearly understood by all the trustees.

**What does the Commission mean by ‘expenses’ payments?**

“Expenses are normally refunds by the charity of costs a trustee has had to meet personally (or which have been met on his or her behalf) in order to carry out trustee duties. In some cases, these may be paid in advance.

**What are trustee expenses?**

The Charity Commission describes this as “refunds by a charity of legitimate payments which a trustee has had to meet personally in order to carry out his or her trustee duties. Expense claims should normally be supported by bills or receipts, except where it is impractical to expect this, for example, where very small amounts are claimed.

**How should trustee expenses be accounted for?**

For charities with gross yearly incomes of more than £250,000 this should be accounted for as part of the SORP (Statement of Recommended Practice) requirements, charities must disclose as a note to their accounts:

* The total amount of trustee expenses
* The nature of the various expenses
* The number of trustees involved

If trustees have received no expenses, this should also be stated.

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