



## BSG Expenses Policy

The BSG expenses policy conforms to the good practice recommended by the Charity Commission. They state that 'Paying reasonable expenses is a good way of ensuring that the whole trustee board participates in running the charity and, more generally, of ensuring that being a trustee is open to all'. Expenses are 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. The Charity Commission states that 'So long as the charity only pays the trustee for the actual cost or expense, the payment is not taxable'. The BSG has limited funds and so is concerned to refund the **essential costs** necessary for trustees to carry out their duties. Furthermore, in an effort to keep running costs for the society to a minimum, ***the expectation now is that all sub-committees will arrange for one virtual and one physical meeting per year.***

The BSG is keen to ensure that Officers and members of the Executive Committee attend necessary meetings and the AGM and are not deterred by the prospect of incurring personal costs.

1. The BSG reimburses essential expenses for Trustees, committee members and co-opted committee members attending meetings who cannot claim their expenses from another source.
2. Expense claims must be supported by evidence of expenditure, usually in the form of receipts. Claims should be detailed on the 'Committee meeting expense claim form' available online (<http://www.geomorphology.org.uk/bsg-finance-and-constitution>) and submitted to the Honorary Treasurer ([treasurer@geomorphology.org.uk](mailto:treasurer@geomorphology.org.uk)) with accompanying evidence (electronic copy/scan of evidence preferred).
3. The BSG policy is to refund the cost of cheapest available travel, and any necessary basic accommodation costs. Travel should usually be undertaken using the cheapest available public transport (second class rail fare). Exceptionally, if a car has to be used, then this should be explained on the claim form and mileage will be paid at the HMRC Approved Mileage Allowance Payment (AMAP) rate, currently 45p per mile.
4. As attendance at the AGM is necessary for Trustees of the Society who have to provide reports to the AGM, the cheapest available travel and basic accommodation costs (the conference package) are refunded if the individual does not have access to another source from which to claim the essential expenses.
5. The Honorary Treasurer should submit their own personal expense costs to the Chair (or Deputy Chair) who will authorise expenses to be refunded by the Finance Assistant.
6. The Charity Commission lists other expenses that can be justified *but the BSG refunds travel costs and necessary basic accommodation costs only*. If exceptional circumstances arise which may justify other expenses then a case should be submitted to the Chair of BSG who will discuss the case with the Treasurer and if necessary with the EC.