JACOB SHEEP SOCIETY - FINANCIAL GUIDANCE

The following financial guidance is for Board Members, Judges, Show & Sale Organisers and any other volunteers.

It is not definitive and may be subject to change or updating so anyone with any queries about potential expense claims should contact the Treasurer for further advice treasurer@jacobsheepsociety.co.uk

Regional Contact Members (RCMs) and Officers of the Society are all both trustees and directors of The Jacob Sheep Society Ltd, a registered charity, and as such are responsible for the sound financial governance of Society funds and for compliance with the Charities Commission guidelines and relevant Company law.

Always remember – *The object of the Society is 'to advance and promote agriculture by improving the breed and promoting and encouraging the breeding of Jacob Sheep'* - **we cannot use our funds for anything outside this objective**.

General Information about Expense Claims:

All expense claims should be submitted to treasurer@jacobsheepsociety.co.uk

Wherever possible expense claims should be submitted on the JSS Expense Claim Form which is available either here on the JSS website or from the Treasurer. This should be completed, signed & dated, the relevant invoices attached and then either sent to the Treasurer at the address shown on the form or scanned/photographed & emailed. If emailing please keep the original invoices in case they are later required by the accountant.

If an email invoice has been received & requires payment or reimbursement this can simply be forwarded on to the Treasurer for approval (with full details of what it is for etc.)

Mileage claims do not require receipts (but distances will be checked!)

The preferred way for the society to repay expenses is via bank transfer so, if this is acceptable, please make sure that the Account Name, Number & Sort Code to which they should be paid are provided on the expense claim form.

Claims will be approved and paid as soon as possible but please allow a few days as all payments have to be countersigned. If payment is required urgently please let the Treasurer know when submitting the claim.

Please make claims as soon as possible after the event (preferably no longer than two months).

Regional Expenses:

Regions should no longer hold funds locally so if funds are required (to buy supplies for an upcoming regional event for example) then an advance can be requested from the Treasurer.

These are the general guidelines for regions:

1. All Regions should aim to be self-financing by ensuring that the cost of any regional activities are met by admission charges or fund-raising activities by the region.

2. Organisers of regional events and open days should consult with their RCM to agree the attendance fees and charges to ensure it adequately covers all the costs of that event including lunch, coffees, master judge's expenses, gifts for the host, VAT etc. All one-off expenditure should be authorised by the RCM at the early planning stage.

3. RCMs are entitled to claim reasonable travel expenses in connection with their work for the region and for the Society. Room hire costs for meetings should be kept to a minimum, for example by members hosting meetings on their property for free or a free room hire negotiated where bar meals by those attending are purchased on site.

4. The Society does not reimburse the cost of meals or entertainment for members at events under any circumstance. If these are provided then they must be financed by a covering charge.

5. If a speaker is invited to attend a regional meeting then the cost of their travel and meal should be met from the covering charge or funds raised at the event.

6. Raffles, auctions or similar fund raising activities can be held at regional events and the money raised used to fund those regional activities in connection with the promotion of Jacob Sheep. However, please also read the JSS Fund Raising Guidelines as it is very easy to fall foul of the Gambling Act 2005, especially if advertising online.
   If the fund raising is for something specific eg trophies or similar, let the treasurer know so it can be ring-fenced in the accounts until required.

7. Regional expenses which are considered Breed Promotion expenses, e.g. taking the BP stand to NSA events in the region, are reimbursable by the

Society.
Claims for travel and accommodation for helpers at NSA events should be approved by the Treasurer before the event.

8. At the Royal Highland, Great Yorkshire, Royal Welsh, Three Counties and many other shows, informal post-judging get-togethers for members are often organised by the RCM or their local committee members.
These should be funded entirely by sponsorship or donations and never by the Society.

9. When costing an event please note that the Society cannot reclaim VAT so this must be taken account of when calculating event charges (for example when a quote is received for £x + VAT)

10. When arranging an event the easiest way to keep track of monies received from members is to request payment via bank transfer if possible and give the event a code for members to use as a reference when setting up their payment.

    These should be paid into:-

    Sort Code: **30 99 80**
    Account Number: **01034824**
    Account Name: **Jacob Sheep Society Ltd**

    Please note the National AGM has a dedicated bank account - contact the Treasurer for details.

    These are the suggested region codes:
    CR – Central
    ER – Eastern
    IR – Ireland
    NR – Northern
    SCR – Scottish
    SR - Southern
    SWR– South West
    WR - Wales

    Followed by the Event Code eg:
    OD – Open Day
    AGM – Agm (national)
    RAGM - Agm (regional)
    SS - Show & Sale
    TRIM - trimming workshop

    Any other event codes used must be notified to the treasurer.

Please try & make sure the codes are used as these reference codes allow relevant receipts to be easily found on the bank statements and credited to the correct event and or region.

If a bank transfer cannot be made then cheques can be paid in at local bank branches using the bank account details above (don't forget to give the Treasurer details of amounts etc) or posted to the Treasurer for paying in.

Any cash held after an event should be banked if possible or kept safely until the next event. This should be notified to the Treasurer so it can be correctly accounted for.

After the event a Regional Event Income & Expenses Form should be completed. It is available on the JSS website here

Further official guidance on the paying of expenses by charities can be found here

Official Show & Sale expenses:-

These include advertising, travel and accommodation expenses for judges, inspectors, adjudicators & writers and are charged to the JSS central funds rather than the region.

Judges, inspectors, adjudicators & writers attending official Shows & Sales can claim expenses as agreed by the Board, i.e. 55p per mile for road travel and, if necessary, one night of accommodation (two where inspecting or judging take place so early that an extra night is required – but only with prior agreement).

Accommodation costs can be very high so please try and keep them to a minimum by booking well in advance (and a B&B may be cheaper than a local hotel)

Board Meeting Travel Expenses:

Board Members are expected to travel to Board Meetings in the most economical way and to consider booking train fares, flights and accommodation well in advance to ensure the best prices.

If Board members choose to use forms of transport other than the Underground for travel across London they can only claim the equivalent tube cost for that journey (unless there is a previously agreed valid reason).

Mileage will be reimbursed at 55p per mile. Expenses may also be claimed to cover mileage to a station or airport and parking and emission zone charges where necessary.

Board members travelling long distances may claim one night's accommodation allowance with the prior agreement of the Treasurer.

Field Officer Expenses:

The Field Officer has an important role in ensuring that the Breed standard is upheld and maintained and that judges operate in a consistent and professional manner. This includes the assessment of new judges, and guidance and discussion at Judges' Seminars held within each Region of the Society. This entails a considerable amount of travel.

Mileage will be reimbursed at 55p per mile.

If it is not possible for an RCM or other member to offer the Field Officer overnight accommodation then one night of accommodation is claimable. Under certain circumstances where the Field Officer is attending more than one venue over two days, two nights accommodation can be claimed in order to avoid unnecessary travel between home and venue.

Judges:

Apart from official show & sales, the Society will not pay expenses for judging at shows. These should be claimed from the show organisers. Please check with each show organiser for details.

Judges travelling to or from Ireland to judge at shows can claim a £100 bursary towards the cost of their travel. This cannot be claimed for judging at official show & sales where full expenses are claimable from the Society.

Judges undertaking the judging of Flock Assessments can claim all reasonable expenses including travel and accommodation from central JSS funds. Mileage will be reimbursed at 55p per mile. Wherever possible RCMs should try to arrange accommodation with members and/or ask members to ferry judges around to save costs. If this is not possible, please try to keep accommodation costs to a minimum (e.g. book well in advance, a B&B may be cheaper than a local hotel). Car hire can only be approved and paid when there is no other option e.g. if judges fly to a region and have to hire a car . Otherwise judges are expected to use their own vehicles. Subsistence may also be claimed for meals - currently £25 per judge per full day away. This does not cover alcohol and receipts are required.

The fee amount for the Flock Assessment (currently £30) is set by the board and must be applied.

Judges cannot claim expenses to travel to flock assessment prize awards.

£100 bursaries are available to judges travelling from Ireland to attend Judges Assessment Days and also to young members travelling from Ireland to attend Young Handler events.

Normally there is a limit of 8 bursaries in total per year.

President's Expenses:

The President can claim reasonable expenses for the fulfillment of their role. A limit to be agreed on each appointment.

Exceptional Expenses:

If a region would like to purchase or replace a large item (for example new banners, stands etc) then a request can be made to the Board in advance of the March or November meetings. These requests should be made at least a week in advance to allow board members to give each request some thought before giving a decision at the meeting.

Any new breed promotion ideas can be raised in the same way.

Pat Bromley Fund

This was a bequest from the late Pat Bromley & is available to fund free Young Shepherd workshops for young people up to 25 years of age.

For events to be eligible for Pat Bromley funding the event must be educational and permission must be given by the Treasurer and Field Officer.

Volunteers running the event can claim travel & other relevant expenses & the cost of hiring qualified speakers and/or demonstrators from the fund.

Pat Bromley was keen that her fund should not be used to fund competition so this fund is not available for use with the JSS Young Handler's competition (expenses for that should be funded by a cover charge). It also cannot be used to provide lunches/refreshments for attendees as this is outside our charitable remit.

AGM - General:

The AGM is a national activity and the aim is for it to be self funding i.e. the income raised by the AGM should cover all its costs. If there is an excess left after paying all AGM expenses this is returned to central JSS funds, not retained in the region.

There is a separate document with advice on arranging an AGM

AGM - Board Member Expenses:

As the AGM is equivalent to a board meeting, all Board members in post at the commencement of the AGM who attend may claim one night's accommodation at the agreed AGM hotel rate (receipt required) and their travel to & from the venue only. Mileage will be paid at 55p per mile.

These will be paid from general funds & need not be covered by AGM event income.

Other Important considerations

GDPR:

As a charity that holds personal data about our members we are bound by the provisions of the UK General Data Protection Regulation (GDPR) tailored by the Data Protection Act 2018.

This means that we must protect all members' personal data and not misuse it.

From time to time you may ask for, and be provided with, membership data by Grassroots for various purposes to do with the running of the Society such as arranging events, contacting new members or membership queries. These lists (paper or electronic) must be stored safely, preferably on a password protected device, and may only be used for the purpose provided.

Any such data list must be deleted or destroyed once the task is completed.

And finally - Gift Aid

If, as a volunteer, you are kind enough to forgo claiming any expenses which you may have incurred for the society then you may wish to consider Gift Aiding them instead. This would give an extra 25p for every £1 donated!

If the Jacob Sheep Society pays the expenses due to a volunteer they can then choose to pay part or all of it back as a Gift Aid payment.

When the volunteer pays back part or all of the expenses, they are treated as having made a donation on which Gift Aid can be claimed, rather than just returning the expenses.

A Gift Aid declaration would be needed from the volunteer to make the claim.