



JACOB SHEEP SOCIETY - FINANCIAL GUIDANCE

The following financial guidance is intended to give direction to Board Members, Judges, Show and 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 directors of The Jacob Sheep Society Ltd, a registered charity, and as such are responsible both for the sound financial governance of Society funds and for compliance with the Charities Commission guidelines.

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 that is outside this objective.

General Information about Expense Claims:

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

Wherever possible expense claims should be submitted on the JSS Expense Claim Form which is available 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 required by the accountant.

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

Mileage claims do not require receipts.

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 into 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 a payment is urgent please let the Treasurer know when submitting the claim.

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Please make claims as soon as possible after the event (preferably within 2 months).

Regional Expenses:

Regions 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. This, and other income & expenses, should be accounted for & shown on the Regional Event Income & Expenses form which is available from the Treasurer or to download from the JSS website.

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 expenditures 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. This usually does not include mileage to regional meetings. 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.
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

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8. At the Royal Highland, Great Yorkshire, Royal Welsh, Three Counties and many other shows, informal post-judging get-togethers for members are 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 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

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

Using these reference codes allows relevant receipts to be easily traced from the bank statements and credited to the correct region

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

Further general guidance on the paying of expenses by charities can be found on the following website:

<https://www.gov.uk/government/publications/trustee-expenses-and-payments-cc11/trustee-expenses-and-payments#payment-of-expenses-to-a-trustee>

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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. More specifically - judges, inspectors, adjudicators & writers attending official Shows & Sales can claim expenses agreed by Council, i.e. 45p per mile for road travel and £100 or the actual cost, whichever is the lesser, for one night of accommodation (two where inspecting or judging take place so early that an extra night is required – but only with prior agreement)

If the judge, inspector, adjudicator or writer is selling at the sale at which they are acting for the society, no expenses are payable because it will be assumed they would be attending anyway.

Council Meeting Travel Expenses:

Board Members are expected to travel to Board Meetings in the most economical way. For example, if flying or travelling by train, then by booking well in advance it is often possible to purchase cheaper tickets. Second class train travel fares are usually cheaper than first class. For travel across London, if Board members choose to use alternative forms of transport other than the Underground, they can only claim whatever the cost of the tube would have been for that journey unless there is good reason. Road travel will depend on the distance travelled, and may not be economical, but if it is then mileage will be reimbursed at 45p per mile. Expenses may also cover mileage to station or airport, parking and emission zone charges where necessary.

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 45p per mile. If it is not possible for an RCM or other member to offer the Field Officer overnight accommodation then £100 or actual cost, whichever is the lesser, for one night of accommodation is claimable. This is to bring the FO's expenses in line with other judges. Under certain circumstances where the Field Officer is attending more than one venue over two days, then two nights accommodation can be claimed at £100 per night (or actual cost whichever is the lesser) in order to avoid unnecessary travel between home and venue.

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Judges:

Expenses for judging at shows will not be reimbursed as usually such expenses can be claimed from the show organisers. 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.

Judges undertaking the judging of Flock Assessments should be able to claim all reasonable incurred expenses including travel and accommodation from central JSS funds. Mileage will be reimbursed at 45p per mile, accommodation will be reimbursed at £100 or actual cost, whichever is the lesser, for each night's accommodation. Wherever possible RCMs should try to arrange accommodation with members and/or ask members to ferry judges around to save costs. Car hire should only be approved and paid when this is absolutely the last alternative, i.e. judges fly to a region and have no other option than to hire a car. Otherwise judges are expected to use their own vehicles. The fee amount for the Flock Assessment 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 prospective 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 of these per year.

Expenses for Judging Flock Assessments in Ireland are considered under the same guidelines as those in the UK.

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 at the March or November meetings.

Any new breed promotion ideas can be raised for approval then too.

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

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AGM - Expenses:

All Board members attending the AGM may claim up to £100 for one night's accommodation. Receipts are required

Note for Judges & volunteers in Eire

all these expense rates are currently in line with Ireland Tax & Revenue rules
<https://www.revenue.ie/en/employing-people/employee-expenses/travel-and-subsistence/voluntary-work.aspx>

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 this 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 - just for information:

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.