



## Cambridge Operatic Society

### **Cambridge Operatic Society Policies**

Date that policies were adopted by the Society trustees/committee: 29 October 2020

Date reviewed: 15 November 2020

Bullying and Harassment policy added: September 2021

Expenses and Travel policy added: August 2022

Date that next review is due: October 2022

### **Health and Safety Policy**

Cambridge Operatic Society (CaOS) are committed to ensuring the health and safety of our members, production teams and visitors (e.g. parents of child members) at all times, when engaged in activities undertaken as a result of that membership.

CaOS is committed to ensuring that it complies with all relevant health and safety legislation and guidance, and will monitor and review processes on an annual basis, and more frequently as required.

#### Our intentions are:

- To provide adequate control of the health and safety risks arising from our theatrical, rehearsal, production, artistic and social activities;
- To provide and maintain safe systems of work and equipment;
- To ensure safe handling and use of any hazardous substances;
- To provide information, instruction and supervision for all society members, subcontractors from pre-production onwards;
- To prevent accidents;
- To maintain safe and healthy working conditions;
- To provide a safe environment for audience members and visitors that attend our productions, and/or to adhere to all necessary requirements already applicable for the theatre venues we use.

Overall responsibility for health and safety is that of: **The Society Trustees/Committee** who will delegate to the appropriate production team member for day-to-day responsibility during rehearsals and productions.

## Duties of Society Members

All society members are required to:

- Cooperate with the Society Trustees/Committee/Production Manager/Stage Manager or their delegated deputies on health and safety matters;
- Not interfere with anything provided to safeguard their health and safety;
- Take reasonable care of the health and safety of themselves and others; and
- Report all health and safety concerns to the Production Manager.

Non-compliance with health and safety rules and procedures can result in members being asked to leave the rehearsal, production or Society where deemed appropriate.

## Risk Assessments

Risk assessments will be undertaken following a recognised format by: **the Production Manager and communicated to the Society Trustees/Committee, and theatre/venue management** for any actions required. In some instances, these will be undertaken by the venue Production Manager and communicated/provided to the Society.

Risk assessments will be kept in: **The Production File from the point of production preparation and auditions onwards.** The Production File will include a log of any accidents, incidents, trips, falls, or ill-health events during theatre activities.

Reporting of accidents will be in line with the guidance and legal requirements of the Health and Safety Executive, and to the Society's insurers as and if required.

## **Child Safeguarding Policy**

### **1. Child Protection Policy Statement**

Cambridge Operatic Society (CaOS) is committed to practice which protects children and young people from physical, emotional or sexual abuse. Company Members accept and recognise our responsibilities to develop awareness of the issues which cause children and young people harm.

For the purpose of this policy and attached procedures, the term 'Company Members' includes any performers, committee members, volunteers, and any contractors employed by us.

For the purposes of this policy and the attached procedures, the following definitions apply:

The term 'child' is anyone under the age of 18.

The term 'young person' refers to the upper age ranges of the official definition of a child i.e. 16 and 17 year olds.

We will endeavour to safeguard children and young people by:

- Adopting child protection guidelines through a code of conduct for employees and volunteers in contact with children and young people;
- Following carefully the procedures for the recruitment and selection of employees and volunteers working with children and young people;
- Providing effective management of Committee Members through supervision, support and training;
- Sharing information about concerns with agencies that need to know and involving parents, children and young people appropriately.

### **2. Code of Conduct for Working with Children and Young People**

We expect all persons in any capacity who are working with children and young people to conform to the following code of conduct to ensure that children and young people are listened to, valued and respected as individuals and involved in decision making as appropriate. That Company Members recognise the particular duty of care they have in relation to children and young people.

Following the code of conduct also ensures Company Members are protected from false allegations.

- Company Members should always behave appropriately around children and young people using appropriate language and never making sexually suggestive comments in front of, about, or to, a child even in fun.
- Company Members should always encourage children and young people to behave with respect towards each other.
- Company Members are generally not allowed to photograph or film any children or young people. Where photography or filming is required for auditions, publicity etc. written consent to take photographs, to film or video will be sought in advance from the school or parent. Photography will only be carried out by a nominated person or professional photographer/filmmaker. The Company undertakes to store any nonpublished material securely and to use any material responsibly.

- Company Members must record and refer all allegations made by children and young people and any suspicions of abuse they have in line with this **Child Protection Policy—see section 4.**
- The Company will provide support and protection for any Company Member expressing concerns about a colleague and for any Company Member who has an accusation made against them.
- Company Members (except licensed chaperones) should not under any circumstances spend any time alone with children and young people. No meetings with a child should take place unless a chaperone is present at all times.
- Company Members will be aware that physical contact may be misinterpreted and should not have unnecessary physical contact with children and young people. There may be occasions when physical contact is unavoidable or positively desirable or necessary, for example to provide reassurance to a distressed child or if directed to do so in a performance. Physical contact should only take place with the consent of the child and the purpose of the contact should be clear.
- Children and young people should not be taken alone on car journeys, under any circumstance. Only in an emergency, when a chaperone is indisposed and this is entirely unavoidable, the full knowledge and consent of the parents, carers and a senior manager in the organisation should be sought. In seeking consent, chaperones should state the purpose of the journey and the anticipated length. They should also check insurance liability.
- It is absolutely forbidden that Company Members should meet with children and young people outside organised activities. Neither should they invite or allow a child to stay with them at their home unsupervised.
- Company Members should never do things of a personal nature for children and young people that they can do for themselves. Company Members should always avoid sexually provocative or informal rough physical games. However, it is recognised that physical games and sexual language may sometimes be part of a structured rehearsals/performances but must be considered as to whether appropriate for the young person and carefully explained.
- Any accidents on site involving children and young people must be recorded in the Society's accident book. Any accidents occurring off site must be recorded in the appropriate accident book with a copy for the Society's records.
- Company Members should avoid smoking, even in permitted areas, in the presence of children and young people.
- The children will have their own toilets at the rehearsal room and at the theatre - these must not be used by adult Company Members as this is a legal requirement.
- Company Members are not permitted to make contact with the children by phone, email or via social networking websites such as Facebook, Instagram or Twitter.

Any disregard to the code of conduct outlined here may result in disciplinary action against a Company Member.

### **3. Risk Assessment and Assessing Contact with Children and Young People**

- All areas of the Company where children and young people may be employed, or visiting, will be subject to a risk assessment, primarily to consider the physical environment. Risk assessments will also be carried out for project or youth work off site.
- Whilst the CaOS Child Protection Policy applies to all Company Members, the procedures are most relevant for employees with significant or sole responsibility for children and young

people. Company members in these positions will be subject to additional pre-employment checks.

#### **4. Reporting Allegations or Suspicions of Abuse**

- At all times Company Members must remember that the priority is to safeguard the welfare of the child and young people. In all situations where a Company Member has a suspicion of abuse, an incident arises, or a disclosure is made, she/he must pass the details onto one of the Company's Designated Persons.
- It is not the Company Members responsibility to decide whether or not abuse has taken place or to investigate the allegations or suspicions themselves.
- A Company Member should not promise confidentiality to any child or young people the information received may have to be acted upon by other authorities.
- A Company Member should not contact the subject of the allegation or concern; neither should they discuss the matter with parents or carers.
- It is important that in cases where a child or young person talks about abuse, the conversation is recorded as soon as possible afterwards. The record should reflect the conversation as accurately as possible using the child's words. The record should be signed and dated noting the time and location when it took place and anyone else present should be included. This record should be stored securely, passed onto one of the Company's Designated Persons and only shared with those who need to know about the incident or allegation.
- Employees should be aware that CaOS encourages 'whistle blowing' for the sake of the child or young people and that whilst it is often difficult to express concerns about colleagues it is important to do so to the Designated Person. CaOS will provide support and protection for 'whistle blowers' and equally support for any member of staff who has an accusation made against them.
- If an allegation of abuse or a declaration is made against an employee or volunteer of the Company, the Designated Person will decide if the matter should be referred to the local authority - Child Protection Team. They will take the appropriate action.

#### **5. Company's Designated Person**

- In the first instance Company Members should report any concerns to the Production Manager or any member of the Society's Trustees/Committee.
- The Production Manager/Committee member will report this onwards to the Children's Administrator who is deemed the 'Designated Person'.
- For reference, the contact details are below:
  - Sally Goldsmith Cambridge Operatic Society (CaOS) - Children's Administrator 07526 667702.
  - If a Company Member remains unsatisfied they should report their concerns to our designated Child Protection Officer: Sam Fuller Cambridge Operatic Society (CaOS) – Child Protection Officer 07912 528298.

#### **6. The Employment of Children and Young People**

- All children and young people "employed" by CaOS as singers or actors require a license from their local education authority. As part of the licensing procedure the Company has to demonstrate how a licensed chaperone or one of their parents will care for the child/ children during their employment.

- Licensed chaperones are vetted by their licensing Authority. Disclosure information and references are taken up as part of the licensing procedure.
- The role of the chaperone is to accompany their child/children at all times, to keep records of rehearsal, performance, waiting, and tuition times as well as meal and break times, and to stay with the children in hotels and whilst traveling to and from the theatre. These records will be kept by the Children's Administrator. This information should be available for LEA inspection for up to six months if required.
- Chaperones would be expected to report allegations or suspected abuse in line with the Company policy or through their own social services contacts, keeping the Designated Person informed.
- CaOS will only use licensed chaperones. The Local Authority will inform the company if for any reason a chaperone's licence is revoked. Our Child Protection Policy shall be reviewed annually following our Annual General Meeting (AGM)

### Recognising Child Abuse

Recognising child abuse is not easy and it is not your responsibility to decide whether or not child abuse has taken place or if a child or young person is at significant risk. You do however have a responsibility to act if you have a concern. The following information will help you be more alert to the signs of possible abuse:

- **PHYSICAL ABUSE** Most children will collect cuts and bruises in their daily life. These are likely to be in places where there are bony parts of their body, like elbows, knees and shins. Some children however will have bruising which can almost only have been caused non-accidentally. An important indicator of physical abuse is where bruises or injuries are unexplained or the explanation does not fit the injury, or when it appears on parts of the body where accidental injuries are unlikely e.g. cheeks and thighs. A delay in seeking medical treatment when it is obviously necessary is also a cause for concern. Bruising may be more or less noticeable on children with different skin tones or from different racial groups. The physical signs of abuse may include:
  - Unexplained bruising, marks or injuries on any part of the body
  - Bruises which reflect hand marks or fingertips (from slapping or pinching)
  - Cigarette burns
  - Bite marks
  - Broken bones
  - Scalds
- **EMOTIONAL ABUSE** Emotional abuse can be difficult to measure, and often children who appear well cared for may be emotionally abused by being taunted, put down or belittled. Emotional abuse can also take the form of children not being allowed to mix / play with other children.
- **SEXUAL ABUSE** Adults, who use children and young people to meet their own sexual needs, abuse both girls and boys of all ages including infants and toddlers. Usually, in cases of sexual abuse it is the child's behaviour which may cause you to become concerned, although physical signs can also be present. In all cases, children who talk about sexual abuse do so because they want it to stop. It is therefore important that they are listened to and taken seriously. As well as physical signs of sexual abuse which may not to be seen in the context of their association with

Cambridge Operatic Society (CaOS), changes in behaviour can also indicate sexual abuse including:

- Sudden or unexplained changes in behaviour e.g. becoming aggressive or withdrawn
- Sexual knowledge which is beyond their age or development level
- Sexual drawings or language
- Saying they have secrets they cannot tell anyone about
- Substance or drug abuse
- Suddenly having unexplained sources of money
- Acting in a sexually explicit way towards adults

Sexual abuse may also include non-contact activities, such as involving children in looking at, or in the production of, pornographic material or watching sexual activities, or encouraging children to behave in sexual ways.

- **NEGLECT** Neglect can be a difficult form of abuse to recognise yet have some of the most lasting and damaging effects on children. The physical and behavioural signs of neglect may include:

- Constant hunger sometimes stealing food from other children
- Constantly dirty or 'smelly'
- Inappropriate dress for the conditions
- Complaining of being tired all the time
- Having few friends
- Mentioning their being left alone or unsupervised

The above list is not meant to be definitive but as a guide to assist you. There may well be other reasons for changes in behaviour such as a death or the birth of a new baby in their family, relationship problems between their parents/carers etc.

## 7. Responsibilities of Designated Person

- The Designated Person will collect details of the child (name, age, sex, address names of parents or guardians) and details of the allegation or disclosure. With the exception of trivial or obviously malicious reports, the Designated Person will in most instances, telephone the child's Local Authority to refer the matter.
- The Allegation or disclosure should then be followed up in writing within 48 hours. Social services should acknowledge the written referral within one working day of receiving it.
- It is the Designated Person's responsibility to follow up the matter if nothing has been heard within three working days.
- The Designated Person together with the individual making the allegation or referring the disclosure will agree whether any of the information needs to be shared with others in the Company or parents.
- If the disclosure or allegation relates to an employee or volunteer he/she will be suspended in all cases for an initial period no longer than 10 working days. The suspension is to allow social services to carry out an investigation and is not a disciplinary sanction.
- The Designated Person is responsible for keeping the employee or volunteer informed of the investigation and ensuring Society support is available if required. Social services will

usually complete an initial investigation within seven working days and will report their findings to the Designated Person.

- If Social Services decide that no further child protection action is required the member of staff/volunteer will be informed in writing and immediately reinstated. If Social Services are unable to reach a conclusion after their initial investigation, further investigation is required and the suspension will continue to be reviewed every 10 working days.
- The Designated Person is responsible for keeping the employee or volunteer informed of the investigation and ensuring Society support is available if required. The priority must always be the security of children and young people and a decision to temporarily reinstate will only be made in exceptional circumstances.
- If after the initial investigation, the social workers decide to lead a core assessment under Section 47 of the Children's Act, no reinstatement will be considered until the outcome of the core assessment is known.
- If at any stage the Society has a reasonable suspicion that there has been a serious breach of contract in an employee's behaviour the Society will instigate a full investigation independent of any social services investigation or police prosecution.



## **Diversity and Inclusion Statement**

Cambridge Operatic Society (CaOS) will comply with all relevant regulatory and legal requirements as set out in the Equalities Act (2010).

Diversity and inclusion are a core part of who we are and what we do. We recognise and value differences in our members, production teams, audiences and the community, so that each person is treated and valued as a unique individual.

We continually strive to ensure we create and sustain an inclusive environment for our members, production teams, audiences, visitors and the community.

Our aim is:

- To maximise the potential of all individuals who work with us and participate in our activities;
- For everyone to feel respected, have a positive experience, be able to give their best and be themselves;
- To ensure our facilities and services are accessible to everyone. We will work to make all reasonable adjustments required for full participation in our activities;
- To have a zero-tolerance approach to any form of abuse, bullying or harassment in CaOS. Everyone has a right to work, rehearse, perform and engage in society activities in an inclusive environment, free from discrimination and bullying;
- Any member of the Society or production team should report any incident of discrimination, bullying or harassment in confidence to the Committee/Trustees.

## Data Protection/GDPR Policy

Cambridge Operatic Society (CaOS) will comply with all legislative and regulatory requirements under the Data Protection Act (2018) incorporating the General Data Protection Regulations (GDPR).

- The Society holds your data under Article 6(a) of the GDPR. This means we hold the data with your consent.
- The CaOS Committee is the data controller for the society. When you apply to join the society the Committee will ask for your name, address and contact details. This data will not be shared with any third parties without your written consent. The Committee also holds email addresses and/or telephone numbers of people who are no longer active members of the society but wish to remain in touch with the society.
- When you apply for a child to join a production the Committee will ask for the name, address and contact details of parents/carers. Information will be shared with Cambridgeshire County Council's performance licensing department. It is a legal requirement to have their permission for your child to perform in public. We will not share your/your child's data with any other third parties without your written consent.
- We will ask separately for consent to take photographs, recordings and videos which include your child, and permission to use them for various purposes linked to the work of the society (e.g. articles and adverts to promote performances; rehearsal videos for home study by cast members). Parents will be able to select which specific activities/media the child can participate in. This consent can be withdrawn at any time.
- We ask that you keep the society up to date about any changes to the data you provide. In turn, you have the right to request a copy of the data we hold on you and/or your child and to have any errors corrected.
- We will use your contact details to send you information about the society present and future (e.g. rehearsal schedules and invitations to take part in society activities).
- Following the final performance of the production you have performed in, we will continue to hold the data you provide in order to send you information about future productions and activities. If you do not wish to take any further part in the society you can instruct us to remove you from our mailing lists and destroy any data we hold. You can do this by emailing us at [secretary@cambridgeoperatic.co.uk](mailto:secretary@cambridgeoperatic.co.uk)
- Your personal data will be held securely, with access restricted to those who need it within the Society for CaOS activities.
- If you have any questions or concerns, please contact the society's Data Protection Officer via [secretary@cambridgeoperatic.co.uk](mailto:secretary@cambridgeoperatic.co.uk). Alternatively, you have the right to complain to the ICO (Information Commissioner's Office) at <https://ico.org.uk>.

## **Bullying, Harassment and Discrimination Policy**

### 1. Policy Statement

#### 1.1 Aim

This policy outlines the standards of behaviour that we expect within Cambridge Operatic Society and highlights the options available if you feel you have been subject to inappropriate or unacceptable behaviour.

#### 1.2 Objectives

At Cambridge Operatic Society, we believe that everyone should feel valued and respected and be able to take equal advantage of opportunities.

We all have a personal role to play in creating a positive environment, ensuring it is free from bullying, harassment, discrimination, and unacceptable behaviour.

#### 1.3 Scope

The policy applies to all members, volunteers, providers of production services, and any person engaged by Cambridge Operatic Society

#### 1.4 Expectation

All those who fall under the scope of this policy are expected to comply with the guidance provided.

### 2. What do we mean by bullying, harassment and victimisation?

#### 2.1 What is bullying and harassment?

We should all recognise the more obvious types of bullying and harassment – being subject to unwelcome physical or verbal conduct from someone. Bullying in particular may take more subtle forms.

Differences in attitude, background and culture will contribute to our perception of bullying harassment and discrimination but in all cases the focus is on the physical and psychological impact on the recipient, not the intent of the perpetrator. Unwanted behaviour may not always be obvious or noticed by others.

These behaviours can be experienced in different ways, including:

- a regular pattern of behaviour or a one-off incident
- face to face, on social media, in emails or phone calls
- spoken or written words, imagery, graffiti, gestures, jokes, pranks or unwanted physical behaviour

Such behaviour is unacceptable and inconsistent with our commitment to treating everyone with respect and dignity and will not be tolerated.

We all have a responsibility to treat each other with dignity and respect. We should therefore ensure that we monitor our own behaviour to be aware of its impact on others.

### 2.1.1 Bullying

Whilst there is no legal definition of bullying, and the notion of what constitutes bullying can vary widely according to the context and perceptions of those involved, it is defined by Acas (Advisory, Conciliation and Arbitration Service) in the UK as:

Bullying - offensive, intimidating, malicious or insulting behaviour, an abuse or misuse of power through means that undermine, humiliate, denigrate or injure the recipient. Bullying can take place through incidents that happen on a one to one or group basis and may be obvious or covert. It can also take place through electronic media such as emails, text messages or social networking sites. Bullying is often instigated by someone in a more powerful position than the recipient, for example, exerting excessive levels of control, but does not have to be connected to position or status and can occur at all levels.

### 2.1.2 Harassment

Harassment is a form of discrimination and is unlawful.

The Equality Act 2010 in the UK uses one single definition of harassment to cover all relevant protected characteristics (age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation) and is defined below as:

Unwanted conduct related to a relevant protected characteristic, which has the purpose or effect of violating an individual's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment for that individual.

Harassment takes many forms, occurs on a variety of grounds and, may be directed at one person or many people.

Behaviour which any reasonable person would realise would be likely to offend will be harassment without the recipient having to make it clear in advance that behaviour of that type is not acceptable to them.

Where there is no such clarity it is likely that the behaviour will only become harassment if it persists after the recipient has made it clear that they find such behaviour offensive.

A single incident can however be harassment if it is sufficiently serious.

Additionally, harassment can also occur when someone other than the recipient observes the actions and is offended by them.

For it to count as harassment, the unwanted behaviour must have either:

- violated the person's dignity, whether it was intended or not
- created a hostile environment for the person, whether it was intended or not

The law on harassment also applies to:

- a person being harassed because they are thought to have a certain protected characteristic when they do not
- a person being harassed because they're linked to someone with a certain protected characteristic
- a person who witnesses harassment because of someone else's protected characteristic and is upset by it

The law on harassment does not cover marriage and civil partnership.

### 2.1.3 Discrimination

By law, discrimination is when someone's treated unfairly because of any of the following:

- age
- disability
- gender reassignment
- marriage or civil partnership
- pregnancy and maternity
- race
- religion or belief
- sex
- sexual orientation

These are known as 'protected characteristics'. It's against the law to treat someone unfairly because of any of them, except in very rare circumstances.

### 2.1.4 Victimisation:

Victimisation is the detrimental treatment of a person who, in good faith, has complained (whether formally or otherwise) that someone has been bullying or harassing them or a third party, or has supported a third party to make a complaint or given evidence in relation to a complaint.

Provided that a person acts in good faith, i.e. genuinely believes they are speaking the truth, they have a right not to be victimised for making a complaint or doing anything in relation to a complaint of bullying or harassment.

## 3. How to raise concerns

No one should be expected to put up with bullying or harassment. You should therefore speak out if you are a direct recipient or you witness this happening to someone.

To informally raise a concern, please speak in confidence to a member of the Society's committee.

To formally raise a concern, contact either the Chair at [chair@cambridgeoperatic.co.uk](mailto:chair@cambridgeoperatic.co.uk) or another committee member that you feel comfortable speaking to.



# Cambridge Operatic Society

Travel, Expenses & Purchasing  
Policy

## Version history

Date of Change:	Changed By:	Comments:
23/08/2022	N/A	Policy approved by the Trustees (v.1.0)

## Table of Contents

<b>Background</b> .....	<b>16</b>
<b>Applicability</b> .....	<b>16</b>
<b>Expenses vs Remuneration</b> .....	<b>16</b>
<b>Expenses vs Purchases</b> .....	<b>16</b>
<b>Changes to the Policy</b> .....	<b>16</b>
<b>Scope</b> .....	<b>16</b>
<b>Authorisation</b> .....	<b>16</b>
<b>Gifts in Kind (Waived or Unclaimed Expenses/Purchases)</b> .....	<b>17</b>
<b>Procedures: Reimbursement of Expenses / Purchases</b> .....	<b>18</b>
<b>Submitting Claims for Reimbursement of Expenses &amp; Purchases</b> .....	<b>18</b>
Subsistence .....	18
Other Types of Expenses .....	18
Purchases.....	18
<b>Reimbursement of Expenses / Purchases</b> .....	<b>19</b>
<b>Appendix A</b> .....	<b>20</b>
<b>“Waiving” Reimbursed Expenses as a Gift Aided Donation</b> .....	<b>20</b>
HM Revenue & Customs Guidelines – i.e. Rules – on Gift Aid Donations .....	20
Procedure .....	20
<b>Expenses/Purchases Reimbursement Claim Form</b> .....	<b>22</b>
<b>CAMBRIDGE OPERATIC SOCIETY CIO</b> .....	<b>22</b>
<b>Notes on Completing the Form</b> .....	<b>22</b>

## Background

### Applicability

All Cambridge Operatic Society CIO (“the Charity”) Trustees, Members, Associates and Volunteers are entitled to be reimbursed for out-of-pocket expenses that they legitimately incur while promoting and supporting the delivery of the Charity’s objectives.

This policy is based on the Charity Commission’s guidance for reimbursing out-of-pocket expenses incurred by Trustees as in its publication [“Trustee Expenses and Payments” \(CC11\)](#). Some sections of this policy have been taken verbatim from that publication. Crown copyright acknowledged.

### Expenses vs Remuneration

In all cases it is important to ensure that the reimbursement of out-of-pocket expenses is not, nor gives rise to the perception of, making income payments (remuneration) to the recipient(s).

### Expenses vs Purchases

Note that although claims for the reimbursement of purchases which have been personally and properly made on behalf of the Charity are usually made together with claims for the reimbursement of out-of-pocket expenses, they are not counted as expenses. Instead they are accounted for as part of the Charity’s general expenditure in the usual way.

### Changes to the Policy

The Charity reserves the right to change its Expenses Policy to maintain consistency with current accepted best practice, and otherwise to meet the needs of the Charity or any legal or regulatory requirements

## Policy

### Scope

Trustees, Members, Associates and Volunteers are entitled to be reimbursed by the Charity for all travelling and other expenses actually, necessarily, reasonably and incidentally incurred by them in carrying out their duties, or if undertaking necessary actions as part of the required purposes of the Charity, on submission of an appropriately authorised claim form (See Appendix B) and relevant supporting point-of-sale receipts.

Travel to and from auditions, rehearsals and performances are not covered, unless they are specifically agreed and form part of a contract of engagement (e.g. travel expenses that form part of a Director’s contract for a production).

**“The Charity”** means Cambridge Operatic Society CIO.

**“Actually”** means that the claimant actually incurred the claimed expenditure. e.g. the bus fare for a journey cannot be claimed if the claimant had decided to leave earlier and walk the journey instead.

**“Necessary”** means that the charitable activity could not have been undertaken efficiently and effectively without incurring the expenditure.

**“Reasonable”** means that the cost of the expense must be commensurate with prudent, value-for-money use of the Charity’s funds to promote and deliver its charitable purposes.

### Authorisation

Expenses, goods and/or services may only be incurred/purchased, and subsequently reimbursed by the Charity, in respect of activities which are part of the Charity’s agreed and budgeted programme of charitable activities (i.e. by prior agreement with the Business Manager or Treasurer).



### Gifts in Kind (Waived or Unclaimed Expenses/Purchases)

Some Trustees, Members, Associates and Volunteers occasionally choose to waive, or not to claim, a reimbursement of expenses and/or purchases to which they would otherwise be entitled.

The Charity greatly appreciates the generosity of all who choose to act in this way. However not claiming reimbursement of legitimate expenses/purchases, can cause some unforeseen consequences that may not necessarily be in the best interests of the charity:

- It causes the real costs of the Charity's activities (i.e. including those costs which are subsidised by supporters) to be under-recorded and, therefore, under-reported (e.g. in the Charity's Annual Report & Financial Statements);
- It can undermine effective budgeting if a volunteer who has hitherto not claimed their expenses is unable to continue to do so, or is replaced by someone else who is unwilling to do so;
- It hides the true generosity of the Charity's supporters, particularly their financial generosity which goes unrecorded and, therefore, unreported;
- It means that the effective gift of their expenses is not eligible for supplementation by Gift Aid;
- Under-reporting the Charity's costs and the generosity of its supporters can hamper the making of effective appeals and applications for further funds for the Charity.

Accordingly, the Charity encourages all those who can legitimately claim reimbursement of their expenses do so. This includes those supporters who are minded to waive or not claim their reimbursement as a personal gift to the Charity. Rather they should claim the reimbursement to which they are entitled and then back-donate it to the Charity, thereby making it eligible for Gift Aid.

Please see Appendix A for further detail and HMRC processes.

## Procedures: Reimbursement of Expenses / Purchases

### Submitting Claims for Reimbursement of Expenses & Purchases

- Claims for the reimbursement of expenses, goods or services must be submitted on the Charity's approved claims form. Ad hoc claims will not be considered.
- Claims for the reimbursement of expenses must be accompanied by documentary evidence of the expense (e.g. point-of-sale receipt, travel ticket, etc).
- Where such evidence is not available the claimant should contact the Treasurer to provide further details. The Charity will reserve the right to decline to reimburse expenses for which reasonable documentary evidence/details has not been provided.
- Trustees' expenses must be authorised by the Chair or Treasurer.

Please claim any expenses within a reasonable time (this is set at within 60 days of the activity – or later by agreement with the Business Manager or Treasurer)

### Subsistence

The Charity will not normally reimburse expenses for overnight stays away from home or subsistence/meal costs. If such a need arises, it must be agreed in advance with the Business Manager or Treasurer so that reasonable arrangements may be made.

The contract of engagement for professional Directors or creative team members will form part of their separate contractual arrangements, and this is not covered or enabled by this policy.

### Other Types of Expenses

Any expenses not detailed above may be paid if authorised (in advance whenever possible) by the Treasurer or Business Manager, using the Charity expenses claim form.

### Purchases

Purchases are sometimes required to ensure that the Society can operate sufficiently on a day-to-day basis. These can include items such as:

- Website subscription costs
- Marketing materials
- Subscription costs (such as accountancy systems, NODA membership etc.)
- Props, Consumables and Ancillaries for Productions
- Set/Costume Hire
- Refreshments
- Venue Hire

A budget is produced for each financial year by the Treasurer and Business Manager, which in turn is approved by the Trustees.

An incidental/petty cash facility is available where the following limits apply without requiring approval from the Committee:

### Committee Members/Trustees

A £50 transaction limit drawn from a budget agreed annually by the Committee. Any spend below this limit will not require approval from the Committee. If the transaction limit is exceeded then further approval is required by the Treasurer or Business Manager and a record of all such spend must be submitted. Spend against this budget is reportable to the committee on a quarterly basis by the Treasurer.

**Volunteers/Non-Committee Members/Non-Trustees**

An incidental/petty cash facility is available during Production periods to non-Committee members (volunteers, productions teams etc.). All spend regardless of value must be approved by the Business Manager or Treasurer in advance who are the accountable budget holders.

**Reimbursement of Expenses / Purchases**

Valid claims will be authorised for reimbursement as soon as is reasonably practical after receipt. Payment will usually be made by BACS transfer directly to the claimant's bank account.

## Appendix A

### “Waiving” Reimbursed Expenses as a Gift Aided Donation

HM Revenue & Customs Guidelines – i.e. Rules – on Gift Aid Donations

HM Revenue & Customs guidelines on what constitutes a Gift Aid donation are:

*3.4.4 A donation must be a payment of a sum of money. A donation cannot be made in kind, by loan waiver or by debt/loan conversion.*

What this means is there cannot be any form of quid-pro-quo exchange or “deal” between the Charity and the claimant/donor along the lines of “don’t reimburse my expenses claim, keep the money as a donation”.

The Charity first has to make an actual repayment of the expenses claim in a way that is verifiable by HMRC (usually by BACS transfer or by cheque to the claimant’s own account) and then the claimant must separately make a similar, reciprocal, verifiable donation to the Charity. The donation has to be made by cheque or BACS/online payment (and also by debit or credit card if the Charity is able to accept such card payments).

This can cause difficulty for supporters who frequently incur small expenses which they are happy to “donate” to their charity and would be even happier to be able to add the extra “bonus” of Gift Aid to their generosity.

### Deferred Reimbursement of Expenses

Where a claimant is intending to donate the reimbursement of their expenses/purchases claim back to their charity, the process of making a separate “claim – reimbursement – donation” procedure on each occasion can be reduced if the claimant is willing make the claim in the usual way but to allow the charity to defer the reimbursement (e.g. till the end of the charity’s financial year).

#### Procedure

- Claimants who are considering waiving their claim as a gift to the Charity should tick the “Defer Reimbursement” box on the Expenses & Purchases Reimbursement Claim Form (attached).
- The Charity will maintain a record of those deferred claims in the same way as for any other outstanding payment.
- About a month before the end of the deferred payment date (i.e. the end of the Charity’s financial year) it will make to the claimant one single reimbursement for the total of all their outstanding (i.e. deferred) expenses claims.
- The claimant then has 3 options:
  1. They can decide that they would like to keep the reimbursement of their expenses. In that case they need take no further action (other than banking the cheque if that is the method of reimbursement). It is emphasised that everyone is completely entitled to do that – it will not cause any difficulty to the Charity and nor should it to the claimant. Donations to the Charity are, and always will be, entirely voluntary. So claimants should not feel obliged to honour any earlier suggestion that they would donate the reimbursement of their expenses back to the Charity.
  2. Having received/banked the reimbursement of their expenses the claimant then makes a single donation of their choice (i.e. it could be for the same amount as their total reimbursement, or less, or more as they see fit) by cheque, BACS transfer, or – if the

Charity is able to receive it – by debit or credit card.

If the claimant has included (or has previously made) a Gift Aid Declaration the Charity will then be able to reclaim the Gift Aid on their donation. The current version of the HMRC Gift Aid Declaration form can be found by searching the internet for "*Gift Aid Declaration Form*" (but make sure that you only use the form from a gov.uk website).

3. If, having received reimbursement by cheque, the claimant feels that the process of banking it and writing another cheque back to the Charity is not tenable, they can still waive the reimbursement for the benefit of the Charity. They just write "Cancelled" on the front of the cheque and return it to the Charity.  
This will enable the Charity to document the expenses claimed and the claimant's generosity in waiving them, but the Charity will not then be able to claim Gift Aid on the amount.

Appendix B

Expenses/Purchases Reimbursement Claim Form  
**CAMBRIDGE OPERATIC SOCIETY CIO**  
 Registered Charity No: 1184439



<b>Description:</b>		
<b>Vchr</b>	<b>Item</b>	<b>Amount</b>
<b>Total Reimbursement Claimed</b>		£

I claim reimbursement of the above out-of-pocket expenses which were actually, necessarily, reasonably and incidentally incurred by me in promoting the purposes of the Charity.

Once approved I would like the reimbursement to be:

- made immediately *(tick as appropriate – see Policies & Procedures for more details)*
- deferred until the end of the Charity’s financial year

Please make the reimbursement by:  cheque,  BACS *(on-line)*

For reimbursement by BACS my bank sort-code is: 

	-		-	
--	---	--	---	--

And my 8-digit account number is: 

--

Name: *(Print)*..... Approved: *(Print)*

Signed: ..... Signed: .....

Date: ..... Date: .....

**Notes on Completing the Form**

- Please provide original point-of-sale vouchers for all expenditures, wherever possible.

- ☑ Identify each sales voucher, receipt, *etc* with a unique number in a circle (eg: ④) and write the number in the column headed “Vchr”.
- ☑ Please remember to sign and date the form above. The date should be the date when you make the claim, not the date when the expenses were incurred.
- ☑ If you have any issues or queries please contact [treasurer@cambridgeoperatic.co.uk](mailto:treasurer@cambridgeoperatic.co.uk)