

EXPENSES POLICY

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1. PURPOSE OF DOCUMENT

This Expenses policy contains a comprehensive account of the rules and entitlements for all British Fencing colleagues that travel and stay away from home on official British Fencing business both within the UK and abroad. The principle governing the rules on Travel and Subsistence is that colleagues should be reimbursed for extra expenses that they necessarily incur on official travel.

This Expenses Policy details the expenses that BF will reimburse to both employees and other stakeholders such as volunteers and coaches.

Much of the activity BF and its stakeholders take part in is funded by public money, therefore it is essential that all expenses that are reimbursed are in line with the guidance of the relevant funding body and the agreed purpose of spend. Furthermore, BF are custodians of member funds and are tasked by the Board with ensuring that expenditure is in line with set policy. Therefore, the purpose of this policy is to clearly explain what BF will and will not reimburse, as well as detailing what is required from anyone submitting an expense claim.

2. GENERAL PRINCIPLES

1. In this document the term **colleagues** refers to all Directors, Staff, Athletes, Volunteers, Sub Committees/Working Groups and Officials including all members of BF's committees, advisory groups and work groups.
2. Unless their contract conditions state otherwise, the arrangements will apply to the reimbursement of expenses incurred by consultants and other contracted colleagues; Contractors must seek authorisation before accruing expenses outside the normal delivery of their services.
3. All colleagues are responsible for ensuring that their expense claims are in compliance with the rules and guidance in this policy
4. All colleagues with delegated responsibility for authorising expense claims must ensure the economical management of all expenses (including official travel) and for ensuring compliance with this and any other relevant British Fencing policies
5. In line with HMRC guidance, BF will only reimburse expenditure that is wholly, exclusively and necessarily incurred on authorised BF business. Only actual expenditure incurred will be reimbursed, generalised rates or per diems will not be paid.
6. All expenditure must be accompanied by a receipt or proof of expenditure in order for a claim to be accepted and paid. In the rare instance that this will not be possible, prior authorisation must be obtained from either the Finance Director or CEO in advance of the expense being incurred.
7. This policy covers the following areas for all colleagues looking to claim expenses from BF:
 - Travel Expenses –

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- General Principles
 - Rail
 - Taxi
 - Mileage
 - Hire Car
 - Pedal Cycles
 - Flights
 - Parking, Tolls
- Subsistence
 - Accommodation
 - Entertaining
 - Equipment
 - Other Expenses
8. Any deviation to current allowances must be authorised by either the Finance Director or CEO before any expenditure is incurred or claimed for, e.g. special allowances may be appropriate for attendance at some events, overseas trips etc.
 9. Cancellation Policies & No Show Charges. When making bookings colleagues must make themselves aware of any cancellation policies and act appropriately to avoid penalties being charged. Unless there is an urgent personal or compelling business reason for cancelling a booking after the expiration of the advance cancellation deadline, any charges incurred are the personal responsibility of the colleague.
 10. All expenses must be legitimately and properly incurred while on British Fencing business. British Fencing reserves the right not to reimburse expenses when they do not comply with this policy. Falsifying expense claims is gross misconduct and may lead to dismissal and/or Disciplinary proceedings.
 11. The principles underlying these policies must be followed but will not cover every eventuality. It is the responsibility of the claimant to exercise sound judgement and to ensure that all claims are compliant with this policy. If there is any doubt in the application of the policy refer to the Finance Director or CEO.
 12. The principle underlying this policy is that there should be no personal gain from claiming Expenses.
 13. If anyone is found to be abusing this policy in any way, ordinarily the matter will be first raised with them by their line manager or relevant BF staff member but, in the event of repeated abuses or a single material breach, they will be investigated under the relevant Disciplinary Procedure (employee/member) and, depending upon the severity of the situation, this may result in disciplinary action or ultimately dismissal where relevant.

3. ARRANGING & ATTENDING MEETINGS

14. British Fencing will consider how it carries on its business internally and how it interacts with other organisations in order to minimise the need for travel, the cost of travel and the impact on the environment. In arranging meetings, events etc, consideration should be given to the following matters:
 - Using ICT as an alternative to face-to-face meetings or gatherings
 - Providing clear guidance as to who needs to attend a meeting
 - Choosing a location which keeps the travel of chosen attendees to a minimum
 - Opportunities to run meetings back-to-back
 - Having regard to the costs associated with particular start/finish times
15. Wherever possible, meetings or events will be arranged with sufficient notice to allow those expected to attend to choose the most cost-effective means of travel. Where this means that particular trains have to be caught, colleagues will choose trains that allow sufficient time for the prescribed business to be undertaken, while staff chairing meetings will need to ensure that attendees travel commitments can be met.
16. Where colleagues have been requested to attend meetings (following the above consideration) they should seek to balance the most efficient and economical means of travel, taking into account the cost of travel and subsistence and savings in official time. Public transport should be the first choice for travel as this will ordinarily provide the best value for money.

4. TRAVEL

4.1 GENERAL PRINCIPLES

17. "Official travel" means travel for the purpose of official British Fencing business and not travel between your home and permanent office. **Colleagues are responsible for the cost of travel between their home and permanent place of work.**
18. The most cost-effective method of travel should be chosen providing it is fit for purpose and timely, i.e. a weighing up of train, plane, parking, bus, taxi and car. Travel should always be by standard class except in situations where the line manager has given prior authorisation on a cost benefit analysis to BF, or it can be demonstrated that a non-standard class fare was obtained at a cheaper price than the standard fare available.
19. Travel should only be undertaken for a valid business reason. Staff and line managers should undertake a cost benefit analysis and consider the cost of likely travel against the expected outcome in terms of services or members value.
20. Consideration should also be given to

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- the environmental impact of travel decisions, referring to any related environmental policy
 - the welfare of those travelling, ensuring that personal safety is not compromised
21. Travel arrangements involving booking trains, flights etc. should be made as far in advance as possible to ensure that maximum use is made of any cost saving options, i.e. air fares can be significantly cheaper if tickets are booked in advance, advance booking train discounts may be available etc.
 22. Travel to/from employee's home to contracted workplace location, using any means of transport is classed as private travel and cannot be claimed.
 23. Travel to/from home to any work-related location (not the contracted workplace) for business purposes is classed as business travel, as is travel to/from the contracted workplace to another workplace.
 24. Any personal travel tagged onto an authorised business trip cannot be claimed.
 25. If colleagues have to cancel pre-booked journeys for business reasons, or reasons outside of their control, they should always try to reclaim a full refund. If this is not possible, and/or a cancellation fee is charged colleagues may be able to claim these as expenses subject to line manager authorisation. Colleagues who cancel pre-booked journeys for no good reason will be personally liable for all costs, including any cancellation fees, and will not be entitled to make an expense claim for this purpose.
 26. Home to workplace travel will not be reimbursed as this would be a taxable benefit.
 27. Where possible claimants will be expected to travel together to minimise costs
 28. Where internal staff meetings are held at alternative locations (ie those other than permanent workplaces) inside of normal working hours, BF will only re-imburse the additional expenses, over and above the staff member's usual cost of commuting to the workplace.
 29. Where colleagues travel to and from home to a meeting held during working hours and not held at their permanent workplace their claim should not exceed the cost of travel to and from their permanent work-place to the place of the meeting.

4.2 RAIL

30. Rail travel should be undertaken **standard class** and where possible travel should be booked early to take advantage of advance bookings rates and seat reservations.
31. Holders of valid season tickets for a journey (or part thereof) must use these tickets. Only excess fares will be eligible for reimbursement. Holders of discount cards should use any discounts available to reduce the cost of travel.

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32. Refund of public transport fares for business purposes within the London Travel zones will be paid only if colleagues do not hold a valid season ticket for the zones travelled. This includes any work-related weekend travel.
33. If a season ticket is held only for part of the journey, a refund of the excess fare will be paid if supported by a valid receipt. Where tickets are retained at the end of the journey or where payment has been made by the use of a prepayment card (e.g. Oyster) the details of the journey must be entered on the claim form.

4.3 TAXI

34. The use of a taxi at BF's expense is not an entitlement and official journeys should therefore generally be made on public transport. The cost of a taxi will only be reimbursed when:
 - there is no other suitable method of public transport
 - heavy baggage or equipment has to be transported
 - it can be demonstrated that the cost of a taxi is cheaper than public transport due to the number of people sharing the journey
 - as a direct result of the hours of work, the length of time the journey would take vastly exceeds their usual journey time
 - the journey is used as a pre meeting briefing and the issues being considered are not appropriate to be discussed in public. This must be agreed by your line manager/relevant BF staff member in advance and detailed on your claim form;
 - there is reasonable concern for personal safety, such as late-night travel.
 - use of a taxi for welfare journeys, for example because of sickness or bereavement, may be appropriate on the authority of a Line Manager.
35. Colleagues using taxis at British Fencing's expense, and line managers, who authorise these, should bear in mind that routine spot checks by the Finance Department and an audit will be undertaken, and they may be required to explain their decision. All correspondence should be attached to the claim and detailed on the claim form.

4.4 MILEAGE

36. Where it can be demonstrated that use of a private car (or motorcycle) is the most efficient and economic means of travel, taking into account any management benefit or the needs of colleagues with disabilities, BF will pay mileage rates to colleagues using their own vehicles.
37. Anyone driving their own cars on business will be reimbursed at the rate of 25p per mile.
38. When calculating mileage allowances, colleagues are expected to take the shortest practical route to their destination.

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39. If colleagues use private modes of transport (including motor vehicles, motorcycle pedal cycles) they must satisfy certain insurance conditions and it is their personal responsibility to ensure that they fulfil these conditions. The basic requirements are as follows;

- Insurance must cover bodily injury to or death of third parties or any passengers (where relevant)
- Insurance must cover damage to the property of third parties
- Insurance must cover business use. If it does not, motor mileage allowance cannot be claimed.
- Colleagues must undertake not to seek recovery from British Fencing of any excess they have to pay as a result of a claim.
- Cover is not affected if official cash or equipment is carried.
- Insurance must fully indemnify British Fencing for any claims made against it as the employer.

40. A preferential rate may be claimed for car sharing. When considering the correct rate, only those travelling on official BF business may be counted. Family members or friends of those travelling may not be counted unless they are also on official BF business. The revised rates for mileage are as follows:

- 1 Passenger (2 people in car) - 35p per mile
- 2+ Passengers (3 or more people in car) - 45p per mile

41. Colleagues with a disability, which makes the use of public transport impossible or impractical, will be entitled automatically to claim motor mileage expenses on all journeys.

4.5 HIRE CAR

42. British Fencing does not currently have a contract with a hire car provider. Where vehicles need to be hired on a short term basis for British Fencing business the hirer must ensure that appropriate insurance cover is provided for business purposes.

4.6 PEDAL CYCLES

43. When colleagues use pedal bicycles wholly for business purposes (not home to office travel), they may claim expenses (based on actual mileage incurred) at 20 pence per mile.

44. Colleagues may take advantage of the Cycle to Work Scheme.

4.7 FLIGHTS

45. Air travel for journeys within the UK will be used only where there is a cost advantage or where there is a business imperative, which has been agreed in advance. For all air travel, the prior approval of a Line Manager is required and comparative quotes should be sourced from different airlines, including low-cost/budget airlines where applicable. When comparing flight costs, the total cost of the journey should be considered, including cost of travel to the airport and any additional luggage/seat booking costs
46. BF recognise that there are certain instances where it may be necessary to book premium economy. When a flight is long haul and there is a requirement for work to be performed upon arrival, BF may authorise booking of a premium economy fare. However, it should be noted that this will constitute an exceptional circumstance and should not be considered standard practice. For flights under 5 hours, only standard economy class fares will be reimbursed. All flight bookings which are not standard economy require prior authorisation.
47. Colleagues may choose to upgrade at their own personal cost – the cost of the flight will be reimbursed to the value of the cheapest relevant fare available at the time of booking evidence of which should be attached to the expense claim.

4.8 PARKING, TOLLS, CONGESTION CHARGES

48. Reasonable car parking expenses incurred whilst undertaking BF business activities may be claimed. Care should be taken at airports if car parking is needed, long-stay facilities and making arrangements as far in advance as possible will help secure cost-effective services. Valet parking should not be used unless the cost does not exceed other reasonable forms of parking, and quotes should be submitted with the expenses claim to demonstrate comparable costs.
49. Colleagues may claim a refund of reasonable road tolls, congestion charges, ULEZ, or other travel-related expenses where these are wholly, necessarily and exclusively incurred in the course of official business. Wherever possible, a claim will be supported by a valid receipt. Where no receipt is issued, e.g. a toll bridge, this must be disclosed when the claim is made as a “no receipt issued”.
50. British Fencing will not, under any circumstances, reimburse colleagues for:
 - Parking Fines
 - Congestion Charge Fines
 - Railway Penalty Fares
 - Speeding fines
 - Any other travel fines

5. SUBSISTENCE (FOOD & DRINK)

51. Subsistence limits are not designed to cover 100% of the cost of an absence from the home or office. Colleagues would have incurred costs eating at home or the office. Subsistence is designed to cover the ***additional and necessary costs of being away***.
52. The principles of subsistence are to cover, up to a limit of £40 per day, the additional costs of meals taken away from the normal workplace or home whilst on official BF business.
53. The cost of food or drink must be incurred after the business trip has started
54. The business trip must not be a usual commute
55. The journey must take the colleague away from their usual place of work for 5 hours or more.
56. Daily Subsistence – If subsistence is not provided (eg as part of an accommodation package or by the organisers of an event) an individual may claim up to £40 per day (24 hours) for food provided it is accompanied by receipts. If room rates paid include meals (or subsistence is provided by the organisers of an event), then any claim for subsistence should be reduced by £10 per meal provided.
57. If a room rate paid includes 3 meals, then no additional subsistence claim can be made unless prior authorisation is received from the Finance Director or CEO.
58. In certain instances, the standard rate of £40 may not be sufficient to cover a full day of subsistence. Therefore, in exceptional circumstances, BF will allow claims of up to £50 subject to authorisation in writing from the relevant BF staff member in advance of the expenditure being incurred. Any claims above £40 that do not have prior authorisation will not be paid.
59. These are maximum rates and the actual amount claimed must be based on actual expenditure incurred and be accompanied by receipts.
60. British Fencing will not meet the cost of any alcoholic beverages, claims for which should not be included, and if made such claims will be deducted from the total paid.

6. ACCOMMODATION

61. BF will pay for (pre booking), or reimburse, the cost of overnight accommodation for colleagues who are required to be away from home overnight for official BF business reasons. The cost of meals taken during a trip may be reclaimed, subject to the limits for daily subsistence above.
62. Overnight stays are permissible where:
 - the destination is either more than 100 miles away from the office or travel time will exceed four hours (2 hours each way)

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- the business cannot be completed in one day
 - colleagues are required to be in an alternative location on consecutive days, and an overnight stay is cheaper than the cost of multiple trips
63. The Finance Director or the Chief Executive must approve overnight stays outside of these circumstances in advance.
64. The maximum rates for overnight accommodation are as follows:

Location	Including Breakfast Maximum Incl. VAT	Excluding Breakfast Maximum Incl. VAT
London	£130.00	£115.00
Other towns and cities	£ 110.00	£ 95.00

65. You are expected to use proper economy and common sense in your choice of accommodation. Adequacy, rather than luxury, is the criterion. If you are likely to incur abnormally high expenses, e.g. because of unusually high demand for accommodation, you should obtain the prior approval of your line manager or relevant BF staff member. Unless other arrangements have been agreed in advance, you must settle your own bill and then submit an expense claim. Items which are not related to BF business (newspapers, bar etc.) are not refundable. If, in addition, you are claiming for another employee, the reasons must be clearly stated.

7. ENTERTAINING

66. On rare occasions managers may authorise entertainment of stakeholders by their employees - for example, a working lunch or coffee for contacts in Government Agencies or sponsors. Costs should normally be kept within the limits for daily subsistence set out above. The meal should usually be restricted to two BF people and two or three guests. When submitting an expense claim for this area, the names of those being entertained should be added along with the organisation they represent.
67. Claims for entertaining in the following circumstances will not be accepted:
- Entertaining personal friends
 - Entertaining BF colleagues. This includes Team meetings. An exception is made for one staff and one Board event per year.
 - Entertaining occasions where no customer, supplier or other business connection is present
 - Additional costs relating to your spouse, partner or other family member accompanying you on a business trip

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- The cost of purchasing alcohol will not be reimbursed except in exceptional circumstances where to do otherwise would significantly impact BF international relations. Any expenditure must be agreed with the CEO and Chair in advance.

When considering the need for entertaining, a good test is: 'if a group of BF members saw you with your guests, would they say it was a sensible use of their money?'

Tips: Tips can be reclaimed in situations when it is deemed appropriate to leave a tip and the amount is considered reasonable (but no more than 15%).

8. EQUIPMENT

68. Any equipment purchases must be authorised by your Line Manager in advance of expenditure being incurred. Any equipment purchased/reimbursed by BF must be added to the BF Asset Register and must have an asset sticker attached and clearly visible. All equipment purchased remains the property of BF unless otherwise agreed in writing.

9. OTHER

69. Cash Advances: These are used in exceptional circumstances only and must be authorised in advance by Line Manager. Advances over £100 must be authorised by the FD or CEO. Receipts must be provided for all cash expenditure.
70. Overseas use of business phones: Where roaming costs (data, texts and calls) are not already included staff must arrange a reasonable travel package authorised by Line Manager.
71. Overseas use of personal phones and electronic equipment: The cost of the line rental or provision of equipment will not be eligible for reimbursement.
72. There may be an occasion when you have incurred an expense that is not covered by this policy. The expense may still be reclaimed as long as:
- You have obtained prior authorisation from your Line Manager, having considered the cost/benefit of incurring the expense
 - The claim is accompanied by a receipt
 - The expenditure has been incurred 'wholly, exclusively and necessarily' on BF business

10. MAKING A CLAIM

73. British Fencing colleagues should complete an expense claim via Proactis.
74. Receipts and supporting documentation must be attached, these can be in the form of photos, email receipts, or scanned documents.

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75. All claims must be reviewed and authorised by the appropriate Line Manager (the “authoriser”) via Proactis prior to payment.
76. Claims must be submitted on a monthly basis. Claims for excessive periods may not be paid. Excessive for this purpose is defined as over three months.
77. It is the responsibility of any person who has delegated authority to authorise Expense Claims to ensure that they have been correctly completed and that all sums claimed are reasonable, fair and comply with this policy.
78. All expenses claims must:
- In the case of overseas trips have prior authorisation by the line manager
 - Be made on the appropriate Expenses Claim Form/Software
 - Be supported with original receipts/proof of expenditure, including VAT receipts where possible. In respect of travel expenses any tickets should be retained and submitted.
 - Be authorised by the relevant line manager and the individual submitting them as a true record (in the case of the CEO, by the Chair)
 - Be submitted via Proactis as quickly as is possible after being incurred by the published deadlines. Where no published deadline exists this should be within 6 weeks of the start of the claim period as an absolute maximum
 - Be submitted before the end of the prevailing financial year, i.e. before 31st March (claims more than 3 months old may not be reimbursed)
79. Expense claims are subject to regular internal/external audit to ensure claims are not being submitted and authorised outside of this policy and are accompanied by the necessary supporting documentation
80. Under no circumstances should employees receive remuneration or expenses reimbursement direct from a third party without the prior approval of the CEO

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