

EXPENSES POLICY

TRAVEL AND SUBSISTENCE

Introduction

1. This policy on Travel and Subsistence provides 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.
2. 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.
3. In this document the term colleagues refers to all Directors, Staff, Athletes and Volunteers.

Policy Guidelines

4. "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 daily travel between their home and permanent place of work.
5. All colleagues are responsible for ensuring that their claims for travel and subsistence are in compliance with the rules and guidance in this policy.
6. All colleagues with delegated responsibility for authorising Travel and Subsistence claims must ensure the economical management of all official travel and for ensuring compliance with this and any other relevant British Fencing policies.
7. These arrangements apply to:
 - all British Fencing employees
 - British Fencing Board
 - Sub Committees / Work Groups of the British Fencing Board
 - External members of British Fencing's committees and advisory groups
 - Volunteers acting on behalf of British Fencing
8. 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.
9. 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.
10. This guidance has been informed by and complies with Her Majesty's Revenue and Customs (HMRC) guidance on the payment of expenses.
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 Corporate Services Director.
12. The principle underlying this policy is that there should be no personal gain from claiming Travel and Subsistence; Colleagues must always deduct their usual home to work travel costs when making a claim.

Claim Procedure for Reimbursement of Expenses

13. British Fencing colleagues should complete a Travel & Subsistence claim form.
14. All claims must be reviewed and authorised by the appropriate Director (the "authoriser"). A hard copy of the claim should be printed and all receipts and supporting documentation attached. This should be given to the authoriser to enable the claim to be reviewed and approved. The authoriser will not approve the claim until the hard copy and receipts have been provided. When the claim has been authorised it is the responsibility of the authoriser to ensure that there is a filing system in place to keep all claims and receipts. This is for Audit purposes and for periodic review by the Finance Team to ensure compliance with this policy.
15. Claims must be submitted on a monthly basis. Claims for excessive periods may not be paid. Excessive for this purpose is defined as three months.

16. It is the responsibility of any person who has delegated authority to authorise Travel & Subsistence Claims to ensure that they have been correctly completed and that all sums claimed are reasonable, fair and comply with this policy.

Appropriate Means of Travel

17. 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 and the cost of travel. 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 and who will need to have regard to the business of the 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
18. 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.
19. 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.
20. 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.

Train Travel

21. 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.
22. 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.
23. 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. All colleagues who travel regularly in London should purchase & keep topped up, at the company's expense, an oyster card for use on underground, overground & bus services.

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.

Taxis

24. The use of a taxi at British Fencing'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 colleagues 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 Director in advance and detailed on your claim form;
 - there is reasonable concern for personal safety, such as late night travel.

25. Home to work travel will not be reimbursed as this would be a taxable benefit. There is an Inland Revenue concession if colleagues are occasionally required to work late and are provided with transport home at British Fencing's expense. Colleagues must still take the cost into consideration, for example, taking a taxi to a main line station and completing the journey by train. The concession covers transport by taxi or similar road transport. To qualify under this concession ALL of the following criteria must be met:
- colleagues must be required to work later than usual, and until 9pm. The expectation need not be compulsory or a contractual requirement, but it must be more than just the employee's choice;
 - colleagues must not work late "frequently", defined as more than 60 times in the tax year;
 - colleagues must not work late "regularly", defined as following any pattern, such as every Friday;
 - by the time colleagues leave for home, public transport has ceased or become so infrequent that it is unreasonable to expect you to use it.
26. Use of a taxi for welfare journeys, for example because of sickness or bereavement, may be appropriate on the authority of your Director.
27. Any taxi journeys not clearly and explicitly covered by this guidance should be paid for privately, unless agreed in advance with the Corporate Services Director or the Chief Executive.
28. 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.
29. All claims for taxi travel which comply with this guidance can be reimbursed, but must be supported by a valid receipt. Any tips paid to taxi drivers will not be reimbursed.

Private Cars and Motor Cycles

30. 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, British Fencing will pay an allowance to staff using their own vehicles.
31. If colleagues use their private motor vehicle they must satisfy certain insurance conditions. 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 passenger
 - 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. Damage to the property of third parties;
 - Damage to the property of third parties;
 - Insurance must cover business use. If it does not, motor mileage allowance cannot be claimed. Damage to the property of third parties;
 - 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.
32. Colleagues must declare on the Expenses claim form that they know and understand the insurance requirements, and that they are covered accordingly.
33. Colleagues using their private cars, vans or motorcycles for official business may claim expenses (based on actual mileage incurred) at the appropriate mileage rates as follows:

Private cars and vans	25p
Motor cycles	24p

Where possible, directors, employees & officials will be expected to travel together to minimise Costs .

34. British Fencing will not reimburse the cost of travel between home and the permanent workplace. Where a journey begins and ends at home, colleagues can claim the actual mileage incurred after deducting their normal home to workplace mileage. For example, if your normal home to office mileage is 20 miles for a return trip, and you travel to a meeting which is an 80 mile round trip from home, your mileage claim would be 60 (80 miles less your normal return home to office mileage of 20 miles). Where colleagues are expected to travel outside of contracted hours (for example at weekends or in the evening) they are eligible to claim the actual mileage incurred.
35. Where colleagues drive to work and are required to take a train to a meeting, any additional cost incurred, over and above their normal home to work journey, can be reclaimed. For example, normal travel from home to work is a 40 mile round trip. Using the standard mileage rate of 25p this equates to a daily cost of £10. A business trip requires a 10 mile round trip to the station (£2.50), a parking ticket costing £5 and the return train fare is £70. The total cost incurred for the trip is £77.50. The total cost to be reclaimed is £67.50.
36. Where colleagues have a season ticket to cover the cost of their home to work travel, and are required to drive to a meeting for which it is time effective to drive directly from home, they may claim the actual mileage incurred. Colleagues are not expected to deduct the daily rate of the season ticket.
37. When calculating mileage allowances, colleagues are expected to take the shortest practical route to their destination.

Hire Cars

38. 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.

Use of Pedal Cycles

39. When colleagues use pedal bicycles wholly for business purposes (not home to office travel), they may claim expenses (based on actual mileage incurred) at 15 pence per mile.
40. Colleagues may take advantage of the Cycle to Work Scheme.
41. Appropriate third party insurance cover must be in place and evidence provided to the manager authorising your Travel and Subsistence claims before payments in respect of mileage can be made.

Car Parking, Road Tolls and Other Travel Related Expenses

42. Colleagues may claim a refund of reasonable car parking, road tolls 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".
43. British Fencing will not, under any circumstances, reimburse colleagues for:
 - Parking Fines
 - Congestion Charge Fines
 - Railway Penalty Fares
 - Speeding fines
 - Any other travel fines

Use of Air Travel within the UK

44. 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 Director is required, supported by a properly completed and authorised air travel booking form.

45. Flight bookings should be made through “low cost” airlines such as Easy Jet, Ryanair etc, either by telephone or via the Internet.

Subsistence – General Principles

46. Subsistence limits are not designed to cover 100% of the cost of an absence from the 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 from the office.

47. Where possible, British Fencing will arrange adequate food & refreshments to be made available during events. Where this is not possible and for other occasions the following subsistence rates will apply:

Lunch & daytime refreshment to a limit of £10 per day

Evening Meal costs to a limit of £25 per day

When travelling to, from, or as part of an activity the actual cost of food and refreshments may be claimed subject to the following limits:

- Journey time up to 2 hours; no claim permitted.
- Journey time between 2 & 5 hours ; £5
- Journey time between 5 & 10 hours ; £10
- Journey time between 10 & 15 hours ; £15
- Journey time of over 15 hours ; £20

The total subsistence costs that may be claimed are restricted to a maximum of £40 for any 24 hour period.

48. These are maximum rates and the actual amount claimed must be based on actual expenditure incurred and be accompanied by receipts.

49. Claims for Subsistence will cover the cost of breakfast, lunch and dinner and must be based on actual expenditure incurred and must be supported by receipts. The rates are the maximum amount that can be claimed per day.

50. British Fencing will not meet the cost of any alcoholic beverages, claims for which should not be included, & if made such claims will be deducted from the total paid.

Overnight Subsistence

51. Overnight subsistence is payable when colleagues are obliged to stay away from home overnight on official British Fencing business.

Hotel and Accommodation Costs

52. Overnight stays are permissible where:

- (a) the destination is either more than 100 miles away from the office or travel time will exceed four hours (2 hours each way)
- (b) the business cannot be completed in one day
- (c) colleagues are required to be in an alternative location on consecutive days, and an overnight stay is cheaper than the cost of multiple trips

53. The appropriate Director or the Chief Executive must approve overnight stays outside of these circumstances in advance.

54. 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

55. It is the responsibility of all colleagues to obtain the most economically priced accommodation possible. If all available accommodation exceeds the above rates approval must be sort in advance of booking.

56. Cancellation Policy & No Show Charges – Colleagues must be aware of the cancellation policy of the hotel & cancel accommodation appropriately to avoid penalties being charged. Unless there is an urgent personal or compelling business reason for cancelling a reservation after the expiration

of the advance cancellation deadline, any charges incurred are the personal responsibility of the colleague.

Overnight Subsistence Rates

57. Where colleagues are away from home overnight a subsistence allowance can be claimed to cover the actual cost of an evening meal, supported by receipts, up to a maximum of £25 per night.
58. Sundry personal expenses of up to £5 per night (including VAT) for overnight stays anywhere in the UK and £10 per night (including VAT) for overnight stays outside the UK, can be claimed to cover the actual costs of telephone calls home etc.
59. No allowance is made for colleagues staying with friends and relatives, in compliance with HMRC guidelines.

NOTE – Allowance rates quoted are not flat rate allowances, but limits on the amounts of actual expenditure that British Fencing will reimburse against receipts, with the exception of sundry personal expenses which do not require receipts, but are based on actual expenditure incurred.

Overseas Travel and Subsistence

60. All overseas travel must be supported by a comprehensive business case which must be approved by the Chief Executive or the appropriate Director in advance of the confirmation of any arrangements. The business case must clearly demonstrate the strategic value of the trip, who will be attending and the costs involved. Only a minimum number of British Fencing colleagues and representatives should be included in any overseas trip and every effort must be taken to keep costs to a minimum.
61. Day and overnight subsistence will be paid, subject to the limits included within this policy, and where supported by receipts.
62. In line with most other organisations (public and private sector) cash advances of any sort are not permitted. Colleagues must self-fund all foreign cash expenses and claim back at the end of the trip. Colleagues may claim reasonable commission costs incurred in converting sterling to foreign exchange and vice versa (approximately £3 per trip).
63. Expenditure incurred in a foreign currency will be converted into sterling using one of the following rates: The rate shown on the receipt when sterling was exchanged for the foreign currency, or the rate prevailing at the time of the expenditure (to be month end rate if not stated on the receipt / invoice)

Private Telephones calls from Home or Personal Mobile Phones and Consumables

64. Where colleagues use private telephone calls, e-mails or faxes on official business, the reasonable cost of calls (including VAT) may be reclaimed. Claims must be supported by detailed statements provided by the supplier indicating the numbers dialled, the duration and cost of the calls. These statements must be attached to the claim form. The cost of the line rental or provision of equipment will not be eligible for reimbursement. This includes the cost of consumables (paper, ink cartridges etc).
65. Reasonable and modest personal use of blackberries, i-phones, tablets, smartphones etc supplied by British Fencing is allowable but colleagues should be aware that periodic checks of usage will be made to ensure that costs are not excessive.

Entertaining visitors / giving hospitality

66. Hospitality should only be given to further the aims of British Fencing, should represent value for money, be fully transparent and justifiable and present British Fencing in a good light. Please bear in mind that entertainment is not a tax allowable expense

Team Away Days and Events

67. Internal team events and away days should be kept to a minimum and must be supported by a clear business case which is authorised by the Chief Executive.

68. Costs should be kept to a minimum and all allowances will be in line with the rates included in this policy.
69. There will be occasions when colleagues will be required to attend events on behalf of British Fencing. Any accommodation or travel costs in respect of these events must be agreed in advance by the appropriate Director, or if a Director is attending an event, by the Chief Executive..

Review of Arrangements

70. All rates and allowances will be reviewed on an annual basis normally in line with Inland Revenue changes. The review will be undertaken by the Director of Corporate Services.
71. Consultation with colleagues will depend on the nature of the rate or allowance being reviewed. Where rates are set by external agencies (e.g. mileage rates) there will be no consultation process.

Overpayment and Fraudulent Claims

72. If an error results in an overpayment, or a fraudulent payment is identified after processing of the claim, British Fencing reserves the right to reclaim any such payment, and in the case of a fraudulent claim may take disciplinary action.

Policy Owner

The Director of Corporate Services will act as the owner of this policy. Any questions about this policy should be referred to the Policy Owner.

Future Policy Reviews and updates

This policy on Travel and Subsistence will be reviewed annually or immediately after a change in legislation.

Policy Audience

The following colleagues are directly affected by this policy and should be included in the policy release: all British Fencing employees; British Fencing Board; Sub Committees of the British Fencing Board; External members of British Fencing's committees and advisory groups

June 2013