



BUSINESS EXPENSES POLICY

Business Expenses

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Business Expenses

1. Purpose

To provide a policy and associated procedure whereby employees and lead volunteers may be reimbursed for actual expenditure incurred for reasonable and lawful SLSGB business activities, provided that such expenses were approved in accordance with the requirements of this policy.

2. Scope

All employees and volunteers. Where the policy differs for employees and lead volunteers this will be specified. Lead volunteers include trainers, assessors, referees, officials, inspectors, trustees, commissioners, area quality assurance officers.

3. Policy Statement

SLSGB will reimburse to employees and volunteers all actual expenses that are incurred **wholly, exclusively and necessarily** whilst they are engaged on authorised SLSGB business or training activities, and that are in accordance with provisions of the Business Expenses Policy. All such expenditure must be:

- in keeping with SLSGB's charitable status;
- economical and reasonable;
- appropriately documented and authorised.
- within Great Britain, unless prior written approval is given by the Chief Executive Officer

SLSGB policy is to reimburse the actual cost of expenses incurred. There may, however, be certain exceptional circumstances where an allowance can be claimed instead. Where such allowances are claimed, they must be:

- in line with the limits specified in this policy;
- fully authorised by line management;
- in accordance with limits agreed by the Revenue;
- commensurate with actual expenditure incurred;
- in keeping with the ethos of SLSGB.

All claims for expenses should be submitted within 10 calendar days of the end of the month in which the expenses were incurred. Any breach will only be paid in exceptional circumstances and with approval from the Chief Executive Officer.

Where the line manager and the employee or volunteer attend the same function and the expenses are shared, it is the line manager who must make the claim for these shared expenses for subsequent approval by their own line manager.

4. Travel

Travelling expenses comprise all travel costs incurred by an employee travelling to a location other than his/her office or base on SLSGB business. They specifically **exclude** the costs of travelling from the employee's home to his/her normal place of work, whether it is within or outside of normal working hours.

Car parking, bridge, tunnels and ferry charges may be reimbursed when incurred on SLSGB business, and supported by receipts.

It is essential that travel is restricted only to those journeys deemed absolutely necessary and that the journeys made are kept to a minimum. The most cost effective relevant mode of travel should be used.

4.1 Car Use and Mileage

All staff and volunteers driving on SLSGB business are expected to observe current legislation.

The cost of penalty charges will not be reimbursed.

4.2. Air Fares

In normal circumstances, air travel tickets are to be arranged and paid for through SLSGB HQ. Only in exceptional situations may employees or volunteers book and pay for air tickets themselves, and then reclaim the actual cost of the fares. Any air travel must be approved in advance by the Chief Executive Officer.

4.3 Rail Fares

Currently, SLSGB enjoys a corporate sponsorship arrangement with First Great Western, which provides a number of first class rail tickets. These will be issued by the SLSGB Office and must be returned immediately after the journey. In all other circumstances, a second-class ticket should be booked. Whenever possible, rail travel should be organised in advance to obtain the lowest possible fare.

5. Accommodation

5.1 Overnight Accommodation

Where the employee or volunteer is required to travel and spend a night away from home on SLSGB business, he/she may reclaim the actual, reasonable cost of overnight accommodation and breakfast.

5.1.1 Hotels And Guest Houses

A guide to what is considered a 'reasonable' cost for suitable accommodation can be found in Appendix 1.

5.1.2 Staying With Friends or Relatives

Where an employee chooses to stay overnight with friends or relatives, the employee may reclaim the cost incurred of a reasonable gift for the host up to the value stated in Appendix 1. This is the maximum amount per night that may be claimed without receipts, and is referred to as a 'private accommodation allowance'.

6. Subsistence

6.1. Definition Of Subsistence

Subsistence comprises food and drink consumed when an employee is away from their normal place of work on SLSGB business. Subsistence claims should not be made when a provision or payment has already been made for this type of cost, such as at conferences where meals and beverages are included. Reimbursement will only be made when an expense has actually been incurred – an employee may only claim reimbursement if he/she has actually made a relevant and necessary purchase.

6.2. Subsistence Claims

Corporate credit card holders are expected to use their corporate cards for subsistence where at all possible. They must obtain full receipts and not just a credit card receipt.

Employees or Volunteers who do not have access to a corporate credit card should obtain a VAT receipt for their meal, when they can reasonably be expected to do so, and reclaim the actual cost of the meal.

The relevant rates may be found in Appendix 1.

Staff who normally work from home but are required to attend the Office are not permitted to claim for lunch.

6.3. Alcohol

If alcohol is purchased to accompany an evening meal, this should be restricted to a reasonable amount, and in keeping with the charitable status of SLSGB.

Staff and volunteers may not claim any alcoholic drinks when part of subsistence.

It is not acceptable to claim for alcoholic drinks when entertaining guests, or after a sporting events.

7. Entertaining

Business entertaining covers entertaining and hospitality provided to clients, contacts, suppliers or other appropriate individuals who are not employees or volunteers of SLSGB. Where staff or volunteers are away

from their normal place of work on business, meals are deemed as subsistence, unless eating with and paying for non-staff. Costs for spouses/partners may only be claimed by prior agreement with the Chief Executive Officer.

8. Telephone Charges

8.1. Landline Telephone

Where call charges have not been reimbursed, or are exceptional, business telephone calls may be reimbursed through the expenses claim procedure when supported by itemised telephone bills.

8.2. Mobile Telephone

Where personal phones must be used for business calls by those who are not issued with a phone or who do not receive an allowance, call costs will only be reimbursed through the monthly expenses claim procedure when supported by itemised telephone bills.

9. Expenses Procedure and Reimbursement

Employees and volunteers are expected to use the standard SLSGB Expense procedure to reclaim business expenses; this may be modified from time to time. Expenses for the month must be received by the 10th of the following month. Expenses will normally be reimbursed within 2 weeks of submission providing that the form has been filled out correctly and the necessary receipts are attached in the correct format (the receipts being numbered and stapled individually to a blank piece of paper).

10. Authorisation of Expenses

In line with SLSGB's general expenses policy, all expenses must be authorised in advance with your line manager. If the total amount for any one event or claim is likely to exceed £250 you must obtain written authorisation from the Chief Executive Officer. The Chief Executive Officer has the authority of the Board of Trustees to over-ride this policy in exceptional circumstances.

Appendix 1

Expense Rates 2010

Fuel per mile	30p
Each passenger per mile	1p
Private accommodation allowance: per night	£10.00
Hotel/B&B accommodation allowance: per night In London and other cities it may be necessary to increase this at the discretion of the Chief Executive Officer.	£60.00
Breakfast/Lunch allowance: per meal incurred	£5.00
Breakfast can only be claimed if away from home prior to 7am	£15.00
Evening meal allowance: per meal incurred Evening meal can only be claimed if away from home post 8pm	