

BRITISH ATHLETICS SUPPORTERS CLUB LIMITED

EXPENSES POLICY



Background

The British Athletics Supporters Club (BASC) Directors and Committee Members are volunteers and receive no remuneration for carrying out their duties.

This policy has been approved by the BASC Committee who consider it reasonable that Directors and Committee Members should not be out of pocket as a result of representing the Club or whilst undertaking their responsibilities as Directors or Committee Members.

Introduction

It is the policy of the British Athletics Supporters Club (BASC) that Directors and Committee members are reimbursed for expenses that they incur whilst representing the Club or whilst undertaking their responsibilities as Directors or Committee Members.

It is considered good practice that any expenditure in excess of £50 is approved by the Chairman prior to the costs being incurred.

Expenses may only be provided in accordance with Inland Revenue (HMRC) rules. Expenses must have been incurred wholly, necessarily and exclusively for the purpose of representing the Club or whilst undertaking the responsibilities of BASC Directors or Committee Members. No personal benefit can be incorporated within the expense claim.

All expenses must be supported by VAT receipts unless such a document is not available. Other supporting documents may be accepted at the discretion of the Chairman.

Situations for which expenses may be claimed

Directors and Committee members may only claim expenses when they are acting on behalf of the Club. When a Director or Committee member is attending an event that they would attend as a private individual (eg travelling to an athletics meeting) then only expenditure in addition to what they would normally incur may be claimed in the event that they represent the Club at that event.

Expenses may only be claimed in the event of the following:-

- Attending BASC Directors or committee meetings
- Meeting organisations involved in Athletics – these would normally be limited to:-
 - UK or international Athletics committees (eg UKA / England Athletics)
 - Other supporters clubs (or their international equivalent) including supporters clubs of sports other than athletics where there is a mutual advantage in cooperation
- Meeting commercial partners
- Meeting governmental or similar organisations where such meetings are intended to improve Athletics in the UK or to gain benefits for members
- Meeting legal, audit, banking or similar advisors to discuss BASC matters
- Costs incurred in arranging Club events
- Entertaining of representatives of other organisations where the purpose of the meeting is to gain a benefit for members

Categories of allowable expenditure

- Accommodation
- Travel (Rail / Air / car)
- Stationery and office costs
- Additional items of expenditure incurred in the organising of Club events

Accommodation

It is unusual for accommodation costs to be incurred for the events listed above in the section 'Situations for which expenses may be claimed'. In exceptional circumstances the Chairman may agree that accommodation costs can be claimed provided it is cleared in advance of the cost being incurred and that the reason for the accommodation is considered by the Chairman as justifiable.

Where travel involves an overnight stay, accommodation should be arranged in hotels up to 3* with Premier Inn / Holiday Inn Express or similar hotels being the normal standard. Payment for bed, breakfast and an evening meal may be claimed for the Director or Committee member only and not for any family member travelling with them.

Where meetings are with other organisations who may choose a higher level of hotel, this may be approved at the discretion of the Chairman but must be approved prior to

Travel costs:

Where a Director or Committee member is required to act on behalf of the Club travel costs may be incurred as follows:-

- By Rail - Standard class train fare
- By Car - Direct mileage at 25p per mile
- By Air - Economy air travel for flights in Europe and Premium Economy for a flight outside of Europe or a flight over 5 hours in duration

Justification of Expenses

Except for car mileage, all expenditure must be supported by valid receipts.

Approval of Expenses

All expenses will be reviewed and authorised by the Treasurer and where appropriate queries in respect of the nature of the expenditure raised with the Chairman or in his absence the Secretary.

Queries in respect of the amount linked to the receipts will be raised with the claimant in the first instance.

After approval payment to the individual will normally be by bank transfer or if that is not practical then by cheque.

Policy

This policy was approved by the BASC Committee at its meeting on 27th September 2015 and may be reviewed from time to time