



CORPORATE MATTERS

Expenses Policy & Guidelines 2014

The British Association of Barbershop Singers



SING BARBERSHOP

It's the Harmony that makes the difference

Registered Office: 6 Corunna Court, Corunna Road, Warwick CV34 5HQ
Registered as a Company No: 3823721 Registered Charity No: 1080930

British Association of Barbershop Singers

2015 Expenses Guidance Notes

1. Introduction

As a registered charity, the directors and trustees have a responsibility to protect the assets of the charity, and this paper sets out the guidance notes for the claiming of allowable expenses.

While economy with expenses must always be a major consideration in incurring any expenditure, regard should also be given to convenience. For example, travel by bus might be the cheapest means from travel between two places, but the extra time taken will make use of a private car the preferred choice, given that our members and directors are giving their time for free. Anyone claiming expenses must be prepared to justify their claim, if required.

In addition to these notes, specific claim rates may apply, specifically in respect of expenses claimable by the Guild of Judges, as set out in the Guild Handbook. Reimbursement rates to the UK are shown at the end of this document and for overseas travel in a separate paper (Attachment B).

2. Making an Expense Claim

All expenses must be claimed using the current version of the claim form, as approved by the Board. Payment will then be made as soon as practical, once the claim is approved.

Claims not submitted within 28 days of the event may be refused payment. This will not extend to minor claims, for example for postage and telephone, where an aggregate claim may be made. No claim should be made after three months.

Expenses may only be claimed for persons engaged in business on behalf of the Association. This will not normally include partners. However, the amount deducted should relate to the added cost of the second person, which will generally be less than half the total bill. All claims must be submitted in sterling. Where overseas expenses are involved, a suitable average conversion rate should be used.

3. Authorisation of Expenditure

All expense claims must be independently authorised before payment is made. In the case of a director, authorisation must be made by another director. For all other claims, authorisation must be made by the reporting director before the claim is submitted.

All payments must be accompanied by receipts, except in situations where these cannot be obtained (car parking at a meter, for example). Absence of a valid receipt must be explained on the claim form. Mileage claims can be submitted electronically as a fixed rate is used and no supporting evidence is required. Receipts can be scanned and sent by email with the claim form, where appropriate.

In any case where the validity of a claim is in doubt, advice should be sought, either from the reporting director or from another director, before the expense is claimed. The Board retains the right to refuse to pay any claim which contravenes these rules.

4. Travel

Within the confines of using the most appropriate means of travel, having regard for convenience and cost, members and directors may travel by private car, taxi, train, bus or aeroplane. Car sharing is encouraged in an effort to keep costs to a minimum.

Mileage will be charged at the current reimbursement rate, as determined by the Board, and as set out in the Attachment. Mileage will generally be assumed to relate to the quickest, rather than the shortest route, but there should not be a material difference between the two figures.

Taxis will be reimbursed when no other means of travel are available, particularly when arriving at a destination by train. Taxis should only be used for short, local journeys.

Train travel will be paid at the most economic rate. Where possible, advance booking should be used to reduce the cost of travel.

When overseas travel is necessary, or there is a need to travel extensively within the UK, travel may be by aeroplane, at the cheapest rate available. Ferry and toll charges will be paid when no other means of travel are possible. Congestion charges will also be paid should it be necessary to travel to a destination within a charging zone. Car parking will be paid when incurred.

Note that the Association will not cover the cost of parking fines or congestion zone fines.

Members using their own vehicles must check that their motor policy is valid for the type of journey being undertaken. The mileage rates set include an allowance for insurance and no additional payment will be made. The Association will not accept liability for any injury or damage arising from the use of members' private vehicles, except where such injury or damage is the result of a negligent act or default by the Association.

5. Vehicle Hire

A separate paper exists on the process for hiring vehicles and should be read as part of this paper. Wherever possible, private vehicles should be used to reduce the cost to the Association.

6. Accommodation

When overnight stays are necessary, a member is entitled to stay in a hotel of reasonable standard, in a single room with en suite services. Where possible an inclusive bed and breakfast rate should be used.

Members are encouraged to keep the costs to a minimum, by using the lowest cost hotel available, commensurate with appropriate standards. Where an inclusive dinner rate cannot be obtained, an evening meal allowance may be claimed for the amount expended, up to the maximum value.

Hotel bills must be settled directly on checking out and not charged to BABS unless previously agreed. Any subsequent claim should not include drinks or incidentals, unless previously approved by a director (e.g. for official entertaining). This must be supported by a receipt.

As an alternative to using a hotel, a member may wish to stay with family or friends. A Hospitality Allowance may be claimed for each night, which can be used to reimburse those providing accommodation in a suitable way. No receipts are needed.

7. Postage

While the use of email has reduced the need for postage, some physical movement of documents is necessary. Casual postage should be claimed on a trust basis. Larger quantities, and postal quantities exceeding 25 items, should be substantiated by a postage receipt.

8. Stationery

The purchase of stationery, envelopes and incidentals such as ink cartridges is a necessary part of the Association and will be reimbursed. Claimants are expected to use the cheapest convenient source, such as Viking, rather than pay High Street prices, other than for occasional items. Unless a printer is used exclusively for BABS purposes, a deduction for personal use should be included in any claim.

9. Telephone Calls and Internet

The vast majority of office holders in BABS now have Internet access and the use of email considerably reduces both the costs and delays in running the organisation. In addition, many members have inclusive priced telephone services, making the cost of calls on behalf of the Association difficult to determine.

Directors may claim a connection allowance as a contribution towards the cost of their telephone and internet services. In addition, where a high number of calls are being made, a further claim will be allowed subject to sight of an itemised bill for the period.

This allowance may be extended to other members where there is a clearly identified need for them to use the internet extensively. This extension is subject to specific Board approval.

In any situation where it can be demonstrated that there is a business need to update an existing dial-up connection to broadband, a claim not exceeding 50% of the monthly costs may be claimed but subject to prior Board approval.

Mobile telephone calls will not normally be reimbursed, except where circumstances make use of a land line impractical or expensive, e.g. while staying in a hotel.

10. Subsistence

Where members are making individual visits on behalf of the Association, a subsistence allowance of £10 for every complete 24 hour period may be claimed without receipts. This does not apply to organised events such as seminars or conventions.

11. Insurance

All members of the Association are covered by the standard BABS policy while carrying out work on behalf of the Association. (Note – the policy terms should be included with this document.)

BABS insurance does not provide health insurance while travelling abroad and members are strongly urged to arrange their own policies while outside the UK on BABS business. The cost of this may be claimed as an expense.



Paul Williams
BABS Finance Director

EXPENSES POLICY – ATTACHMENT A
REIMBURSEMENT RATES AS AT 1st JANUARY 2015

Section 3 - Travel

Mileage rate 30 pence per mile.

Section 6 – Accommodation

Dinner allowance £17.50

Hospitality allowance £25

Section 9 – Telephone calls and Internet

Connection allowance £10

Section 10 – Subsistence

Subsistence allowance £10

EXPENSES POLICY – ATTACHMENT B
GUIDANCE NOTES FOR DIRECTORS/MEMBERS TRAVELLING ABROAD.
1ST January 2015

Any Directors or member who has authorised overseas travel may be able to claim some or all of their costs while fulfilling their duties abroad.

If the main reason for the travel is competition, claims will not be allowable, except for expenses incurred on duties exclusively on behalf of the Association.

Claimable Expenses

The expenses that will be 100% claimable are:-

- Personal air fares (incl. taxes) and transfers to and from the airport.
- Parking fees at the airport.
- Travel costs to/from hotel and venue.
- Travel Insurance for the period of the trip, if not already in place.
- Reasonable subsistence allowance payable to a maximum of £25 sterling equivalent per day.
- Show ticket or entry fees to barbershop competitions or events.
- Overseas internet fees.

Expenses Requiring Pre-authorisation

- Gifts to overseas officials
- Hotel costs of accommodation and breakfast.
- Hospitality allowance, being a day rate depending on circumstances.

Expenses not allowable

- Partners cost of travel, meals or hotel accommodation.
- Personal alcohol consumption.
- Any clothing purchased or excess baggage charge.
- Mobile phone charges. However if they exceed the normal allowance and calls were necessary, these may be considered post event.

Receipts should be obtained wherever possible to substantiate the claim which should be agreed at the next available Board meeting. Payment may be made in advance for airfares or hotel reservation and then as soon as possible after submission of the claim (subject to retrospective Board approval).



Paul Williams
BABS Finance Director