



# Travel and expenses policy

<b>Version</b>	<b>Date written / reviewed</b>	<b>Author</b>	<b>Date of Board approval</b>	<b>Date of next review</b>
1	January 2020	Helen Martin (Finance INED)	27/02/2020	
2.1	August 2021	Karen Welsh (Finance Manager)	-	
2.2	January 2022	Karen Welsh (Finance Manager)	08/03/2022	
3	April 2023	Karen Welsh (Finance Manager)	04/07/2023	31/06/2024

# 1 Background

The purpose of this document is to set out British Taekwondo (BT)'s policy on the reimbursement of travel, accommodation, subsistence and other expenses whilst on BT business. The policy aims to ensure:

- Value for money is maximised when booking travel and reclaiming expenses.
- Personal safety is not compromised whilst travelling on BT business.
- BT remains compliant with HMRC regulations in relation to the reimbursement of expenses.

Guidance on how to complete the BT expense claim form is set out in section 5 below.

## 2 Travel

**When considering what form of transport to use please select the one that provides the best value for money for BT. For example, comparing rail travel with driving your own vehicle.**

### *Rail and air travel*

Train and air tickets should be purchased as far in advance as possible in order to obtain the best value for money. Flexible/open tickets should be avoided due to the high cost. Tickets should be standard class, unless in exceptional circumstances where it can be evidenced that first class is a cheaper option.

International air travel should be approved in advance by the Chief Executive using the requisition form set out at appendix I.

### *Car hire*

BT will pay for car hire where the claimant does not have use of their own car or whilst abroad on BT business. For UK travel if the journey is in excess of 200 miles each way, car hire should be used instead of own vehicle (Please refer to mileage policy).

In addition to paying for the hire car, BT will reimburse the cost of petrol in relation to business usage of the car. In all cases, this should be approved in advance by the Chief Executive

### *Taxis*

BT will reimburse the cost of taxi fares when on official BT business but will not cover the cost of tips. Taxis should only be used where the use of public transport is not practical, or for safety reasons, (e.g.: travelling late at night).

### *Car parking and tolls*

BT will pay for the cost of car parking and tolls whilst on BT business. For city centre parking it is recommended that users investigate the most cost-effective car parking options before travelling.

### *Mileage*

In order to comply with HMRC requirements, when claiming mileage for travel to a meeting/workshop the amount claimed should be the **shorter** of either:

- The mileage from the claimant's normal place of work (e.g.: the Manchester office) to the meeting; or
- The mileage from the claimant's home to the meeting.
- The mileage rate for is **45p per mile** for the first 10,000 miles and 25p per mile thereafter.

### ***Vehicle insurance for business use***

Where business mileage is claimed when using own vehicle, **claimants must ensure that they have business cover in place on their car insurance policy.** An element of the mileage rate above is to cover any additional costs incurred by an individual as a result of adding business cover to their motor insurance policy. Arranging this is the responsibility of the individual claimant and should be in place prior to using a personal vehicle for any business trip. If an individual does not have business cover in place and is involved in an accident whilst on company business their car insurance may be invalid.

## **3 Accommodation**

BT will pay for the cost of overnight stays only whilst on BT business, subject to the following conditions:

- The event, seminar, meeting, etc **commences before 9.00am** and the travel time to get there is in excess of **two and a half hours.**
- Accommodation should be booked as far in advance as possible to obtain the best price.
- Unless there are exceptional circumstances agreed with the relevant budget manager, accommodation will be reimbursed at a maximum of £60 per night.  
This maximum is increased to £75 per night for city centre accommodation.  
Where possible budget hotels, such as Premier Inn and Travelodge should be used.

### **Accommodation in Manchester**

BT has a business account set up with Premier Inn which usually offers a small discount to the published rate. Rooms can be booked by emailing the completed and authorised form found in appendix II to the Finance Manager at [Finance@britishtaekwondo.org](mailto:Finance@britishtaekwondo.org)

### **London accommodation (and other European capital cities)**

It is recognised that the cost can be significantly higher than elsewhere in the UK.

If accommodation in London is required, it should be booked as far as possible in advance and the cost should be approved in advance by the Chief Executive.

## **4 Subsistence and meals**

There is a difference in the tax treatment of subsistence, working lunch/dinner and business entertaining, therefore it is important to distinguish between these when claiming expenses. Further details of what type of expenditure falls into each category are provided below.

### ***Subsistence***

Subsistence relates to the cost of meals/refreshments for BT staff whilst away from home on business, such as an evening meal. Day subsistence will also be paid when working away from a staff member's normal place of work where the staff member is required to leave home before 7.00am and/or return home after 9.00pm.

Subsistence payments are paid to BT Staff and by prior agreement, volunteers.

Subsistence payments are not paid to contractors unless this has been specifically authorised by the Chief Executive.

The rates for subsistence are as follows (note in all cases receipts must be provided):

#### ***Day subsistence:***

- Breakfast (when leaving home before 7.00am) – up to £10
- Evening meal/drinks (when arriving home after 9.00pm) – up to £20.

#### ***Overnight subsistence:***

- Breakfast – up to £10 (unless included in room charge)
- Evening meal/drinks – up to £20.

The cost of tips is at the discretion of the individual and will not be reimbursed by BT.

**Other than working lunches and business entertaining (see below), BT will not normally pay for the costs of lunch or snacks during the day as staff members would be expected to cover the costs of these themselves, irrespective of location.**

### *Working lunch/dinner*

This relates to meals for BT staff in relation to BT work related meetings that happen over lunch or dinner (other than away from home subsistence), for example a team meeting. The normal protocol is for the person who has arranged the meeting and paid for the lunch/dinner to claim this cost back on behalf of all attendees.

For tax purposes it is important that the number of employees attending is indicated either on the expense form or on the relevant receipt. Working lunches can be claimed up to a maximum of £10 per person. Only non-alcoholic drinks may be claimed for.

### *Business entertaining*

Business entertaining, also referred to as 'Hospitality', relates to instances where one or more BT employee(s) entertains one or more third parties for business purposes. As a rule, there should be at least as many third parties as there are BT employees. An example might be a business lunch with a stakeholder.

HMRC requires that any ancillary costs of entertaining, e.g., the cost of transport to and from the restaurant, should also be classed as business entertaining. For example, if a taxi is taken to the restaurant the cost of this should be included in the business entertaining column of the expense claim form.

It is an HMRC requirement that for all business entertaining, details are provided of the names of those present and the reason for the expenditure. This information should be included on the expense claim form or written on the relevant receipt.

There is no official limit to this expenditure however employees should be aware of the need to keep this to the minimum necessary. Reasonable expenditure on alcohol may be included in the claim.

## **5 Expense claim procedure**

### ***5.1 Submission process***

The process for submitting expense claims is as follows:

- The latest version of the expense claim form is within the 'Finance Published' section of SharePoint or can be obtained by emailing [Finance@britishtaekwondo.org](mailto:Finance@britishtaekwondo.org)
- Number all of your receipts (1, 2, 3, etc) and staple these to an A4 sheet(s).
- Complete the form electronically in accordance with the guidance in section 5.2 below.
- Use the 'claim reference number' as the file name when saving it (see 5.2 below).
- Email the completed expense claim form plus scanned copies of the receipt sheets to [Finance@britishtaekwondo.org](mailto:Finance@britishtaekwondo.org).
- The expense claim will be approved in accordance with BT's Purchasing and Delegated Authority Policy via Approval Max.
- Please see section 5.4 for additional, specific information on Volunteer Department expenses claims and invoices.
- Expenses will only be paid if submitted within 3 months of the expense being incurred.
- **HEAD OFFICE STAFF**—Expenses claims should be submitted to your line manager who will ensure that the claim has the required pre-approval. Line Managers should then forward the claim to Finance, approving the claim and advising the budget that the claim should be paid from.  
Senior leadership team to submit claims directly to Finance who will obtain line manager consent from CEO via ApprovalMax

### 5.2 Completing the expense claim form

When completing the expense claim form please fill only the grey input cells, other cells will update automatically.

The expense claim form contains two sheets - the detailed claim form and the mileage details sheet.

- **Bank details** - please include your bank details on the relevant part of the form
- **Claim reference number** - the 'Claim Ref' is the unique number for each expense claim that you submit. The format of the number is your initials followed by the sequential number of the claim using three digits. For example, the second expense claim that Jo Bloggs makes will have the reference number '**JB002**'. Please make sure you fill the correct number in for each claim.
- **Mileage claims** - where a mileage claim is being made, the second sheet of the expense form should be completed. The monetary value of the mileage claimed will automatically update on the first sheet of the claim form. For each journey a confirmation of the mileage should also be sent with the claim, e.g. AA mileage confirmation: <https://www.theaa.com/driving/mileage-calculator.jsp>.
- **Receipted expenses** - enter details as follows, starting with receipt 1:

Column A	Date expense incurred (as per receipt).
Column B	Details of the reason for the expense, e.g., delivering coaching session, meeting with funder, etc.
Column C	Expense details e.g. trainline ticket Manchester to London, Metro link tickets to venue, Holiday Inn hotel stay etc.
Column D	If you have one, please add your purchase order reference here
Column E	The number you have given each receipt.
Columns F to L	The amount of expenditure as per your receipt entered into the relevant expense column.
Column M	This column updates automatically so please don't enter anything here.

### 5.3 Expense claim payment

The total amount due to you will be transferred to your bank account on the next payment processing date, usually within a week of the claim being approved

Only a correct and complete expense form can be processed quickly. A few extra minutes preparing it will ensure an accurate and fast reimbursement. If you are experiencing any problems with your form, please contact Finance

#### **5.4 Volunteer Department expenses claims and invoices**

There are several Volunteer Departments now set up within BT. The current Departments are

- Poomsae Performance
- Poomsae Referees
- Sport Performance
- Sport Referees
- Martial Arts Performance

The departments run events and training sessions and as such will have to pay various expenses from volunteers and third-party contractors. Third party contractors include tutors, instructors and coaches that will run training sessions.

All payments should be authorised by the Department Chair, or an individual authorised for this task by the Chair (a list of authorised individuals will be held by Finance).

For volunteer staff, the standard expenses claim form should be used.

For contracted staff an invoice is preferable but an expenses claim form will be accepted.

Expenses claims and invoices should be emailed to the Chair or authoriser in the first instance and they should forward to the Finance Manager by email to [Finance@britishtaekwondo.org](mailto:Finance@britishtaekwondo.org) providing the required authorisation and advising what the expense relates to (so that it can be allocated to the correct event) and whether it is within the Board agreed budget.

Expenditure outside the agreed budget should be forwarded to the Chief Executive for approval prior to being sent to Finance.

Business invoices can be paid directly by Finance by bank transfer and should not be paid and claimed on expenses unless there are exceptional circumstances.

## Appendix I



### INTERNATIONAL AIR TRAVEL AUTHORISATION FORM

Date of request:	Name of requisitioner:
------------------	------------------------

Estimated cost:	Date of proposed travel:
-----------------	--------------------------

Details and reason for travel:

--

**AUTHORISATION:**

Chief Executive

--

## Premier Inn Hotel Booking Form

Name	
Contact number (in case of query)	
Email (for confirmation)	
Event Name	
Date(s) of event	
Event location	

Check-in date	
Check-out date	
No of nights	



Type of room(s)	Room Type	No. of rooms	Accessible Y/N?
	Single		
	Twin		
	Double		
	Family		
	<b>TOTAL NO. OF ROOMS</b>		
Name of occupier(s) (please list for each room)	<ul style="list-style-type: none"> <li>•</li> <li>•</li> </ul>		
Additional requirements/comments			

Breakfast required*	Y/N
Evening meal*	Y/N

\*in accordance with BT Travel & Expenses Policy

Preferred hotel location	
Alternative location(s) if above unavailable	
Maximum approved cost per room	
Booking authorised by:	

This form should be emailed to lead coach/organiser for authority to pay. The authoriser should then forward the form to [Finance@britishtaekwondo.org](mailto:Finance@britishtaekwondo.org) with their authorisation. (Authoriser is also confirming that the expense is in line with the published BT travel and expenses policy)

**\*\* NO BOOKINGS WILL BE MADE UNTIL THEY ARE AUTHORISED \*\***

Once booked, the confirmation will be forwarded to the email address above and the authoriser. Please check on receipt and contact us as soon as possible if there are any issues.

We will always book the flexible rate unless requested otherwise. If you need to cancel a booking, please contact Finance as soon as possible to arrange.