Swim England London

Expenses Policy

FIN-2

Version 6, August 2024

1.0 Changes since last version

1.1 Executive Sub Committee renamed Operations Committee
1.2 Regional Executive Officer renamed Regional Director

2.0 Roles

For the sake of clarity, the following roles referred to in this document are specified as:

Officers of the Region: the Regional Chairman, the Vice Chairman (Finance) and Vice Chairman (Clubs).

Operations Committee: the Regional Chairman, the Vice Chairman (Finance), Vice Chairman (Clubs) and the Regional Director.
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3.0 General Principles

3.1 Swim England London will reimburse employees and volunteers (hereinafter referred to as "workforce") for reasonable expenses wholly, necessarily and exclusively incurred in connection with its business. Workforce should not be either financially disadvantaged or advantaged because of genuine business expenses.

3.2 The payment of expenses shall be subject to the authorisation of the person responsible for the finances of the activity, hereafter referred to as the budget holder, notwithstanding the financial approval levels within **Financial Authority (FIN-1)**. It should be noted that managers/budget holders have no authority to vary this policy.

3.3 All expense claims should be authorised by a more senior manager/budget holder, who is familiar with the work schedule.

3.4 All workforce should maintain an awareness of value for money when making expense claims. All accommodation should be booked through the Regional Business Manager to ensure the organisation obtains the best rates possible.

3.5 Swim England London requires that all claims submitted are accompanied by receipts showing the payment, and where appropriate, any VAT amount together with a VAT registration number (debit and credit card slips are not acceptable as a receipt).

3.6 If a receipt for less than £5.00 is missing, the claim will be accepted as long as the budget holder has separately initialled that line on the Expense Claim Form to indicate they are aware of the missing receipt. Any missing receipts over £5.00 will normally by rejected. It is the expense claimant's responsibility to ensure all receipts are attached to the claim.

3.7 Receipts should be sequentially numbered to match to the line number on the Expense Claim Form, any missing receipts should be clearly identified and separately authorised by the budget holder as per above.

3.8 All claims should be submitted within three calendar months of the expense being incurred. Failure to comply will result in the claim being rejected.

3.9 Claims should always be made on the **Expense Claim Form**, available on the region's SharePoint, or from the budget holder or Regional Business Manager. Claims should be made on the most recent version of the Expense Claim Form.

3.10 For the guidance of workforce, the following expenses shall normally be considered for payment:

3.10.1 Essential Travel for business purposes:

3.10.1.1 Rail Travel and Public Road Transport – standard fare or discounted fares that are available and suitable. Board members may use first class rail travel, if booked in advance and suitable standard class travel is not available.

3.10.1.2 Taxis – actual fare, provided that reasonable public transport is not available or practical. Start and end destinations to be identified on the Expense Claim Form, to comply with HMRC recommendations.

3.10.1.3 Air Travel – Economy class or lowest prevailing fares available.

3.10.1.4 Private Car:

3.10.1.4.1 Up to 10,000 miles – this will be subject to HMRC Guidelines (45p per mile 2020/21)

3.10.1.4.2 Over 10,000 miles – this will be subject to HMRC Guidelines (25p per mile 2020/21)

3.10.1.4.3 Start and end destination for each journey should be noted on the expense claim.

3.11 For the guidance of athletes, the following shall normally be considered for payment: (Please note that train, air travel and hotel accommodation should normally be booked through the budget holder or the Regional Business Manager and therefore would not normally constitute an expense claim)

3.11.1 Assembly Costs for Athletes

3.11.1.1 Rail Travel and Public Road Transport – standard or discounted rail fare for one return journey from an athlete's place of residence to an agreed assembly point

3.11.1.2 Air Travel – internal flights may be arranged at the discretion of Swim England London on behalf of athletes

3.11.1.3 Private Car – as per the current HMRC guidelines noted in **2.10.1.4**

3.12 The following conditions apply to these rates:

3.12.1 The rates are in line with HMRC approved mileage rates for use of a private vehicle on Swim England London business. The decision of Swim England London to move the volunteer mileage rate in line with HMRC rates does NOT imply any employer/employee relationship between the parties. Swim England London mileage rate is intended to cover travel expenses incurred whilst undertaking voluntary activity on behalf of Swim England London.

3.12.2 Swim England London does not take any responsibility whatsoever for the tax status of volunteers with HMRC. This is the sole responsibility of the individual. Specifically, should a volunteer claim more than 10,000 miles at the maximum 45p per mile rate from both their ordinary employment plus any Swim England London and other volunteer activity, the volunteer is responsible for the tax position arising. Swim England London does not undertake to log the total mileage of its volunteers – only that mileage incurred on Swim England London activity.

3.12.3 Economy class air travel by workforce may only be made by prior agreement of the Vice Chairman (Finance) and must be booked via the Swim England London office.

3.13 Mileage claims will be checked against a current route planner. Diversion, alternative routes etc. must be denoted on the Expense Claim Form and the reason for the diversion etc. stated. IF the route involves a several stage journey each individual destination on the journey should be noted.

3.14 Actual mileage should be recorded – rounding up (or down) of mileage to the nearest mile is permitted, but not to the nearest 5 miles (this is as per HMRC recommendations).

3.15 Where overnight accommodation is necessary, it should be pre-approved by the budget holder and booked through the Swim England London office.

3.16 Payment of expenses shall be against actual costs incurred.

3.17 Normal reimbursement for the value of an evening meal is as per the current guidelines held by the Vice Chairman (Finance) and detailed in **Subsistence and Entertaining Guidelines** (below).

3.18 Expenses claimed in excess of these guidelines must contain a note explaining the reason for the difference together with a bona fide receipt.

3.19 When anyone travels outside Great Britain, at the behest of, or under the control of, Swim England London, the travel arrangements will normally be made and paid for by Swim England London.

4.0 Other Expenses

4.1 Congestion and Parking Charges
Swim England London will pay for Congestion and parking charges occurred in the normal course of the role of the workforce member. The organisation will not pay for fines resulting from the non-payment of a Congestion or Parking Charge.

4.2 Speeding and Parking Fines
Swim England London will not pay for any speeding or parking fines.

4.3 Breakdown Cover
Swim England London will not pay for breakdown cover for any vehicle.

4.4 Other Hotel Costs
Swim England London will pay for hotel Wi-Fi if the workforce member is staying away from home overnight and needs to access the internet in order to carry out their role overnight. Swim England London will not pay for any pay-per-view movies watched. Laundry expenses for stays of less than 5 nights will not be accepted. Laundry claims for stays of over 7 nights should be for basic items and not for dry cleaning suits, jackets etc. unless overseas. Claims for the purchase of clothes and toiletries will not be accepted, unless due to loss of baggage. Room service will only be paid for if within the scope of the **Subsistence and Entertaining Guidelines** (below).

4.5 Home Phone/Broadband
In line with HMRC recommendations Swim England London will not pay or make any contribution toward a workforce member's telephone, home broadband or similar home communication packages via expenses. The organisation provides company mobile phones for those who it deems necessary.

4.6 Software & Hardware
All software & hardware purchased must be pre-approved by the budget holder prior to purchase and then claimed for using the Expense Claim Form.

4.7 Gifts
Claims for gifts are only accepted if they are pre-approved by the budget holder prior to purchase and then claimed for using the Expense Claim Form.

4.8 Any other expenses
Any expenses outside of the above list are subject to the prior approval of the Operations Committee. Workforce members should seek the approval of the Operations Committee, via the budget holder for the activity, prior to incurring other expenses.
Expense claims cannot be used to pay Contractors or the workforce.

5.0 Subsistence and Entertaining Guidelines

5.1 In general, Swim England London will provide lunch to workforce members who are engaged in their role for a whole day.

5.2 Where lunch is not provided, workforce members may claim up to £15 for lunch and one drink where they are engaged in their role for 6 hours or more, subject to point **3.16**.

5.3 Where an overnight stay is required and an evening meal is not already provided by Swim England London, workforce members may claim up to £25 for an evening meal and one drink, subject to point **3.16**.

5.4 Where an overnight stay is required and breakfast is not already included in the accommodation rate, workforce members may claim up to £15 for breakfast and one drink, subject to point **3.16**.

5.5 Entertaining and corporate hospitality expenses will only be approved if the entertaining/event has been pre-approved by one of the Officers of the Region.