

VOLUNTEER EXPENSES POLICY

Version 1.1

Approved at Board meeting on, issued

This policy supersedes all and any previously agreed policies, procedures and practices relating to expenses and is subordinate in descending order of priority to:

- I. Current Company and Taxation legislation in the UK
- II. Anti-money laundering regulations,
- III. British Skydiving's code of conduct and culture policy and
- IV. Any future decisions of Council

It is part of British Skydiving's overall policies and procedures manual, does not replace Council's overall responsibilities and needs to be reviewed, updated and ratified annually or when a change of circumstances occur¹ by Council.

Council is responsible for this policy but has delegated day-to-day ownership of certain sub-policies and processes contained in the appendices.

This policy is based on a combination of HMRC guidance on expenses and affordability considerations of the association.

British Skydiving is committed to environmentally sustainable travel and encourages volunteers to use public transport and car share whenever possible.

This policy applies only to expenses incurred by British Skydiving volunteers attending events they are being sent to or invited by British Skydiving. The policy for staff expenses is included in the staff handbook.

Overall

Volunteers are reminded the British Skydiving is a non-profit organisation funded by member subscriptions. Reflecting that they are spending their own subscription fees and those of their peers, volunteers are expected to choose the most cost-effective option when making their travel arrangements.

The objective of this policy to ensure that volunteers acting in their relevant capacity for British Skydiving are not out of pocket for their volunteer work. Volunteers are not expected to financially benefit from the application of this policy.

Expense claims need to be submitted to the relevant budget holder (cc Finance Manager), with relevant receipts attached **within 2 months of the event taking place** for which the expenses are being claimed.

¹ This includes changes in staff, volunteers, legislation, regulation, business/trading conditions etc

Expenses may only be claimed by volunteers who are full members of British Skydiving at the time of the event and at the time of claiming expenses. Furthermore, a signed copy of the Volunteer Code of Conduct (From 303) needs to be on file at British Skydiving HQ before the start of the event.

Domestic travel

Expenses incurred in authorised travel and subsistence volunteers on official duty are reimbursed by British Skydiving in accordance with the following policy. British Skydiving volunteers not resident in the UK may claim expenses from the point of entry into the UK.

Use of own vehicle on official business

Volunteers using their own vehicles on official business will be reimbursed for miles driven to and from an event at the current mileage rate, details of which are set out below. Anyone driving on British Skydiving business is expected to provide a copy of their driving licence, along with access to online details, when requested.

The use of volunteer's own vehicles on British Skydiving business is on condition that no other reasonable form of transport at lower cost is available.

Disabled drivers

Disabled volunteers, who, because of their disability, cannot use public transport and have to travel by car in all circumstances, may be reimbursed at the standard British Skydiving rate of mileage allowance (assuming that the normal insurance conditions are met) for all travel on official business.

Rail

Rail travel should be in standard-class at the most economic fare for the journey to be taken. It is recognised that the restrictions of advance fare tickets may be too restrictive, however off-peak travel is encouraged whenever possible. First class tickets will only be reimbursed at standard class fares.

Taxis

Taxi fares will be reimbursed only in the following circumstances:

- where saving official time is important
- where there are a number of volunteers or staff travelling together, resulting in a cost saving
- where bus, tube or rail services are closed
- where heavy luggage, equipment or work documents mean using public transport is unreasonable
- where public transport is not readily available
- where there are reasonable concerns for personal safety, such as late-night travel.

Subsistence

HMRC exempts reimbursement of actual costs incurred, on presentation of a receipt, from income tax. The preferred approach therefore is to reimburse actual costs incurred within the maximum reimbursement rates set out below.

If no receipts are available, volunteers can claim up to the maximum amounts in the table below without receipts. This table reflects the current HMRC policy, which allows for the additional cost of meals away from the normal place of work or home above the usual cost an individual may incur when eating at home or work.

If volunteers are unable to find accommodation which falls within the maximum allowable rate, permission can be granted by the Finance Manager for higher costs to be incurred on presentation of evidence that no accommodation is available within the limits set. Reimbursement will be for actual amounts incurred based on the invoice/receipt provided with the expense claim.

Maximum domestic reimbursement rates

| | | |
|---------------|---|------------------------|
| Mileage | Rate per mile | |
| | Car | 45p |
| | Motorcycle | 24p |
| | Bicycle | 20p |
| Subsistence | | |
| | Hours away from normal place or work/home | Maximum amount payable |
| | 5 hrs | £5 |
| | 10 hrs | £10 |
| | 15 hrs | £25 |
| Accommodation | Per night, including 3 meals | £69 |

International travel

General provisions

Travel costs to be reimbursed are those incurred in travel to and from the claimant's normal place of residence in the UK. For the avoidance of doubt, any judge included in British Skydiving's submission to the ISC and any person representing British Skydiving at First Category Events is deemed to be resident in the UK and is only eligible to claim domestic travel reimbursement from their point of entry into the UK.

This policy also applies to travel costs for visiting international judges normally resident outside the UK.

Process

When the bulletin for the event being travelled to is issued (approximately three months before the proposed travel date), the Finance Manager or Treasurer will research economy class flights, public transport to the airport and airport parking costs as well as car hire and local hotel costs. Based on this research, volunteers will be provided with maximum amounts which British Skydiving will reimburse a volunteer for these travel segments. For travellers resident outside the UK, the same amounts apply, even though their departure airport may differ.

For costs incurred in a foreign currency, evidence of the applicable exchange rate must be provided. This could be a suitably redacted copy of a bank or credit card statement showing the amount in sterling, which can be claimed. Alternatively, it could be a pdf of the exchange rate at the appropriate date from xe.com.

Policies relating to different portions of the international travel

Travel to and from airports

The relevant provisions of the domestic policy apply for travel to and from airports of departure. If public transport to the airport is cheaper than mileage and parking, only the cost of public transport to and from the airport will be reimbursed, regardless of the volunteer's actual mode of travel.

Air tickets

British Skydiving will only reimburse the cost of economy-class flights, including one item of checked baggage. Travellers wishing to fly a different class may do so, however, must provide a quote for the same journey in economy class to support their reimbursement claim.

Volunteers are encouraged to book their flights as early as possible to avoid higher prices for short-notice bookings.

International subsistence

British Skydiving recognises that in some locations, the domestic maximums above are insufficient to cover the costs incurred. Volunteers should provide receipts or other evidence to substantiate the additional cost of meals at that location. Examples of such evidence can include photos of menus or other price indicators. If the claimant seeks to claim more than the domestic allowance above, it is the claimant's responsibility to evidence that they have incurred additional costs, otherwise the domestic rates above apply. Where a receipt covers the meals of more than one person, the names of all people included on a receipt must be provided. The cost of alcoholic drinks with meals will not be reimbursed. Meals which are included in the event being attended (e.g. competition banquets at FCEs)

cannot be claimed for. Volunteers must recognise that they are spending their membership fees and that of their peers. They are expected to eat relatively prudently, i.e. not eat sushi, steak or at Michelin-starred restaurants at every opportunity.

International car rental

Where the car rental is required, volunteers may rent cars in the smallest category available (Small, super-compact etc) represented by a Fiat 500, Kia Rio or Vauxhall Corsa sized vehicle. Only where their role explicitly relates to transporting multiple people with skydiving equipment will the cost of a larger vehicle be reimbursed. If the traveller wishes to rent a larger car for their own comfort, a quote for a small sized car must be used to support reimbursements.

Car rentals should be made from the lowest price reputable car rental provider. Volunteers should explore car rental providers who can be reached by shuttle services, not just those located on airport premises.

International accommodation

Where the event entry fee does not include accommodation, volunteers can only claim up to the maximum amount determined by the Finance Manager or Treasurer at the time the bulletin was issued. Volunteers are free to choose to book more expensive accommodation to suit their tastes, the higher costs will not be reimbursed.

Other costs related to international travel

Visa costs will be reimbursed at the actual costs incurred up to a maximum of £150.

If volunteers anticipate incurring other costs related to travel, these need to be approved by the Finance Manager before being incurred, otherwise, they will not be reimbursed. The request for approval needs to include the rationale for these costs. Reimbursement will only be on provision of a receipt in the name of the person reclaiming the costs.