

BWSW VOLUNTEER EXPENSES POLICY



GENERAL

BWSW very much recognises the important input that volunteers have in supporting the many diverse aspects of the sport in a variety of roles. The overriding aim of the organisation is to ensure that whilst volunteers give up a great deal of their time there should be no additional cost incurred by those offering their time. It is BWSW policy to offer claimants full reimbursement of out-of-pocket expenses incurred on behalf of BWSW, providing that the nature of these expenses has been agreed in advance or is published as standard e.g. committee mileage rates. We aim to ensure that volunteers should be offered expenses, even if they choose not to accept them, and the procedures for claiming should be simple and clear.

TAX AND LEGAL ISSUES

In the UK the HM Revenue and Customs (HMRC) and the Department of Work and Pensions (DWP) recognise the following as being legitimate expenses for volunteers:

- travel to and from the place where the volunteering activity takes place
- travel during the course of volunteering
- meals taken during the course of volunteering
- postage and telephone costs
- care of children and other dependants during the period of voluntary work
- the cost of protective or special clothing

HMRC and DWP are content as long as expenses paid to volunteers are the actual costs incurred and are at a 'reasonable' rate i.e. the expenses are not at a level that could deem them as taxable income.

EXCLUSIVITY OF EXPENSES

Expenses should only be authorised where the claim does not include any element of personal travel, for example, where a volunteer travels to a ski site with the intention of having a ski (personal) and also attending a BWSW meeting no expenses should be authorised.

PAYMENT OF EXPENSES

Requests for reimbursement should be made on a claim form clearly indicating the activity, name of the volunteer, any supplementary detail clearly disclosed e.g. number of miles travelled, number of nights overnight stay or name of event. Original receipts (i.e. not photocopies or credit card vouchers) must support all claims and, if VAT has been charged, the receipt should contain the VAT registration number and rate of VAT. VAT receipts should be attached to the claim form where appropriate and the claim form should be signed and sent to our accounts department. Expenses are reimbursed by BACS transfer and will be processed within 14 days of receipt.

GENERAL GUIDANCE ON SCOPE OF CLAIMS

The following points are not exhaustive however cover the main areas of claims and general guidance related to the scope of any claim. Please contact our HQ to clarify any queries.

TRAVEL BY CAR

Car Mileage – this is reimbursed at a mileage rate of 45p per mile for the first 1500 miles in any financial year (01 April to 31 March) and at 25p per mile thereafter; all volunteers are invited to submit their claim annually and any claim is calculated with Google Maps or similar door to door from the home address post code. Mileage is expected to be reimbursed monthly. Tolls e.g. bridge and tunnel tolls are refundable also as part of travel expenses.

Officials & Event Helpers – the disciplines publish their rules each year and detail the car mileage rate and other details on officials' expenses. The rules are available on the BWSW website.

Special Rates – a special travel rate may apply e.g. if a volunteers car is used to tow a boat to an event. Any special rate needs to be agreed in advance and demonstrate that the rate is reasonable.

Shared car usage is encouraged whenever possible to reduce the burden of mileage costs and to reduce the environmental impact of activities surrounding the sport.

Car Parking & Toll Fees – as part of any claim for travel car parking and bridge toll fees are considered as permissible expenses incurred on behalf of BWSW.

Fines & Charges - BWSW will not reimburse parking fines, congestion charge fines or fines for other motor-related offences under any circumstances.

Car Insurance - the driver, not BWSW, is personally liable for any incident, thus drivers should ensure that their own private motor insurance is comprehensive and permits the use of their own vehicle for the purpose of travel on BWSW business.

TRAVEL BY PUBLIC TRANSPORT

Train & Coach Travel - BWSW recognises that there are times when train or coach travel is more appropriate as:

- distances are overly long for car travel
- the cost of train or coach travel is less than that of the equivalent car mileage costs
- the need at time to work on a train e.g. in preparation for a meeting

All travel by public transport must be arranged on a standard class basis. First class travel is not acceptable, except in the unusual circumstances where it can be proven to be cheaper than the cheapest standard class alternative option. Travel must be booked in advance to enable the cheapest fares possible to be purchased.

Taxis - it is recognised that the use of a taxi may, in the following circumstances be the most effective mode of transport:

- Where equipment or heavy baggage is being carried
- When no public transport is available, especially in the early morning or late at night when public transport is either not running or running irregularly, or travel deemed unsafe.
- Where the claimant is pregnant
- Where the claimant has a temporary or permanent disability
- When travelling alone or at night for reasons of safety, disruption or very poor weather

Travel by taxi should be kept to a minimum and should never be used for long journeys; permission to use a taxi must be sought in advance and the level of expenses agreed in advance.

Air Travel - all journeys by air travel within the UK should be arranged on economy class basis from budget airlines whenever possible and permission sought in advance.

ACCOMMODATION

Claimants are reminded that, when overnight accommodation is required, they must demonstrate value for money and reasonable expenditure when selecting accommodation. Accommodation should be a standard budget hotel single room. All overnight accommodation needs to be agreed in advance; note that the discipline committees outline their own individual guidance on accommodation and contributions towards officials' expenses in their rules.

PERSONAL INCIDENTAL EXPENSES

BWSW will not pay any personal incidental expenses under any circumstances. These include mini-bar expenses, cigarettes, use of hotel leisure facilities, video or film hire or personal entertainment. Alcohol is not considered a reclaimable expense.

MEALS & SUBSISTENCE

Round-sum subsistence (an allowance which is paid to a volunteer irrespective of whether they spend it or not in a particular way) is not part of our expenses policy. Subsistence may not be claimed for absences from home of less than four hours' duration. As a guide, claims for subsistence away from home are as follows:

- breakfast, not normally exceeding £8
- lunch, not normally exceeding £12
- evening meal, not normally exceeding £18

To receive breakfast allowance you must leave home before 06:30am and to receive evening meal allowance you must return home after 21:00hrs. Officials should check with existing arrangements in place at events and not assume they can make their own arrangements; any claims in relation to subsistence needs to be agreed in advance.

OUT OF POCKET EXPENSES

BWSW will reimburse other out-of-pocket expenses incurred by individual eligible claimants on BWSW business such as the cost of postage, phone calls, stationary etc. if this has been agreed and budgeted. Typically the Chairs of committees, the BWSW Chairman and the BWSW Treasurer have specific small budgets in place to cover this type of out of pocket expense.

APPROVAL OF EXPENSES

Volunteers should submit their expenses claims on a BWSW claim form to their Discipline Chair for approval (or to the CEO for Discipline Chairs). Our accounts department will only reimburse expenses claims which are approved and supported by VAT receipts where appropriate.

ALLOCATION OF EXPENSES

Expenses will be charged at all times against the discipline for which they have been incurred and therefore Discipline Chairs should include estimates for such within their budgets.

Document History

July 2024

AP

Mileage rate amendment and minor tweaks

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