



## **GBS Expenses Policy**

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## Definitions

“Discipline Programme Manager”	means any of the individuals coordinating performance programmes across the GBS snowsport disciplines;
“Driver”	means any GBS Staff, GBS Athlete, or GBS Volunteer who is driving any GBS Vehicle or personal vehicle during the period the Policy is in effect;
“Expense”	means the cost incurred in or required for something by GBS Staff while carrying out duties relating to their employment under GBS;
“GBS”	means GB Snowsport Ltd.;
“GBS Asset Register”	means a list of GBS assets;
“GBS Athlete”	means an athlete who is part of a GBS Team/GBS Squad;
“GBS CEO”	means the Chief Executive of GBS;
“GBS Finance Team”	means the small group of individuals within GBS HQ, responsible for the running of GBS’ day to day finance;
“GBS Office”	means GBS’ registered office address;
“GBS Staff”	means staff who are employed by, or acting as a consultant, to GBS;
“GBS Vehicle”	means a vehicle hired, leased, or owned by GBS;
“GBS Volunteer”	means any volunteers who work for GBS without pay;
“Head Coach”	means the person responsible for the coaching delivery within a GBS programme;
“Line Manager”	means the person with managerial responsibility over any individual subject to the Policy;
“Personal Vehicle”	means a vehicle owned by GBS Staff, GBS Athletes, or GBS Volunteers;

“SLT”	means the Senior Leadership Team;
“Third Party”	means any individual or organisation and includes actual and potential clients, suppliers, distributors, business contacts, agents, advisors, and government and public bodies, including their advisors, representatives and officials, politicians and political parties;
“Traveller”	means the GBS Staff member, GBS Athlete, or GBS Volunteer who is travelling.

## **1. Introduction**

- 1.1. This document contains the GB Snowsport (GBS) Expenses Policy (the "Policy"). The Policy outlines the rules and guidelines relating to Expenses incurred by GBS Staff whilst carrying out duties relating to their employment under GBS. The rules and guidelines should be applied in all cases and any breach of the Policy may result in Expenses not being reimbursed or Caxton loads being withheld.
- 1.2. All Expenses must be claimed within 6 weeks of incurring the Expense on the required claim system in use by the GBS Finance Team. For any Expenses claimed after this time, reimbursement cannot be guaranteed.
- 1.3. All Expenses must be accompanied by an itemised receipt (or VAT receipt where appropriate). Failure to provide these will result in the claim being refused.

### **Aims**

- 1.4. To establish the rules on reimbursement of reasonable Expenses incurred in the course of GBS business.

### **Scope**

- 1.5. The Policy is to be followed by all GBS Staff, GBS Athletes, GBS Volunteers, and anyone working on behalf of GBS.
- 1.6. Failure to comply with the Policy will lead to disciplinary action in line with the GBS Disciplinary Policy. If your conduct is unlawful or illegal you may be personally or criminally liable with respect to civil and/or criminal proceedings, claims, or actions.
- 1.7. The Policy is designed to be read in conjunction with the GBS Vehicle Driving Policy.

## **2. Sustainability**

- 2.1. GBS recognises that the travel associated with our activities has a direct impact on the environment, particularly through vehicle emissions, fuel consumption, and our impact on local congestion. Inefficient business travel also results in significant and unnecessary costs to our organisation.
- 2.2. GBS is committed to reducing the overall amount of business travel by GBS Staff where practicable. Where GBS Staff are required to travel for business reasons the company encourages the use of sustainable forms of transport.
- 2.3. Prior to booking travel, the Traveller should consider the following questions:
  - 2.3.1. Is travel necessary, or would a telephone or online conference suffice?
  - 2.3.2. Can travel time be flexible, e.g. to avoid peak times, or to take advantage of cheaper, restricted tickets?
  - 2.3.3. What is the most cost-effective means of travel and route, bearing in mind our responsibility to reduce our carbon footprint?
- 2.4. Where business travel is necessary, bus, train, or underground are preferable to car travel. Air travel should be used only when strictly necessary. Whichever form of travel is chosen, it should demonstrably be no more expensive than the cheapest form of public transport available for the Travellers' requirements. As a rule, whenever possible, travel must be booked with as much notice as possible to obtain the lowest cost. Consideration should also be given to the practicality of the public transport routes and the time to travel in determining your choice of transport.

## **3. Accommodation**

- 3.1. For GBS Staff to be able to effectively carry out their duties, overnight accommodation may be required at locations worldwide.
- 3.2. Please request your hotel bookings via the appropriate Discipline Programme Manager in the GBS Office. In cases where this is not possible, the limits below apply:
  - 3.2.1. Accommodation in a hotel, if overnight accommodation is required (excluding meals):
    - 3.2.1.1. Outside of central city postcodes – up to £90 per person per night.
    - 3.2.1.2. Within central city postcodes – up to £150 per person per night.

- 3.3. Any costs over these limits will need to be pre-authorised by your Line Manager. Any unauthorised accommodation spending for GBS Athletes will not be reimbursed.
- 3.4. Any mini bar charges cannot be claimed.
- 3.5. GBS Staff must leave their accommodation in an acceptable state to avoid additional charges, which GBS will not cover.

## **4. Travel**

- 4.1. As stated in Clause 2.4, the most cost-effective method of travel is to be used at all times. This will require booking well in advance and using the appropriate travel agencies and search engines to find the best travel deals.

### **Travel to the Workplace**

- 4.2. You may claim Expenses incurred in travelling from your normal workplace to external meetings during the working day, but not for travel to and from your home to your normal workplace.

### **Visas**

- 4.3. For GBS Staff, the cost of visas for overseas GBS trips can be claimed. Applying for visas well in advance will reduce the urgency, and hence cost.

### **Air Travel**

- 4.4. Where possible, this should be booked via the GBS Office well in advance.
- 4.5. If booking via the GBS Office is not possible, the most cost-effective options should be sought and baggage allowances considered, e.g. hand luggage or the pre-booking of hold baggage.
- 4.6. The lowest class of travel should be used at all times.
- 4.7. Rail travel should be considered as an alternative travel method if air travel is costly.

### **Car/Van Travel**

- 4.8. **Disclaimer-** All penalties arising from the improper use of a vehicle on GBS business, such as traffic and parking infringements are the sole responsibility of the Traveller and will not be placed upon GBS. GBS will not accept liability for damage to, or loss of, a Personal Vehicle used for GBS business nor the forfeiture of any 'no claims bonus'.

### **Car/Van Travel Using a Personal Vehicle**

- 4.9. Unless otherwise previously agreed by GBS, all personal mileage claims will be paid at the rate of 40p per mile (25p per kilometre).
- 4.10. Receipts cannot be used to claim fuel when using a Personal Vehicle.
- 4.11. Cost of parking and tolls incurred for GBS business when supported by receipts can be claimed.
- 4.12. **Insurance** – It is a condition of Drivers using their Personal Vehicle on GBS business that the Driver holds insurance in respect of the Personal Vehicle as required by law, including Compulsory Third Party insurance. This is the sole responsibility of the Driver, and not GBS.

### **Car/Van Travel Using a GBS Vehicle**

- 4.13. If a Driver is supplied with a GBS Vehicle then they are responsible for keeping it in good driving condition and informing the GBS Office of any additional Driver details. If applicable, Drivers are also responsible for submitting any additional documentation required by the GBS Office e.g. vehicle hand-over forms between Drivers. If there are damages resulting in a GBS insurance claim, the Driver of the GBS Vehicle will be liable for any excess payments required if the damage has been caused by the Driver's negligence. Allowable expenditure for a GBS Vehicle is as follows:
- 4.13.1. Fuel - when within budget and when for the purpose of GBS duties. Under no circumstances should fuel Expenses be claimed for private use. Any claims made outside of the GBS Staff member's programme/ schedule will not be reimbursed unless prior approval is obtained from your Line Manager.
- 4.13.2. Oil - when necessary and of an economical brand.
- 4.13.3. Screen wash - when necessary and of an economical brand; bulk buy is recommended.



- 4.13.4. Tyres and snow chains - GBS Vehicles must comply with the local laws regarding the use of winter tyres and snow chains. Where possible, GBS Vehicles will be provided with winter tyres, where this is not possible, they must be purchased and fitted. Where snow chains are required, the most economical option should be sought, e.g. rental vs purchase.
- 4.13.5. Repairs - All repairs should first be approved, with the estimated parts and labour cost proposed to the Discipline Programme Manager to gain the relevant approval.
- 4.13.6. Road fines - Drivers are liable for all parking, speeding, and other traffic fines (including associated administrative costs). Speeding/traffic fines will be forwarded to the Driver responsible for the GBS Vehicle when not paid on site. Should the Driver responsible for the GBS Vehicle not have been driving when the incident took place, it is his/her responsibility to retrieve the money from whoever was. The amount will be docked from the Expense claims if it is not paid.

#### **Travel by Taxi**

- 4.14. Reimbursement of travel by taxi will only be considered in circumstances where it can be justified reasonably, on grounds other than mere personal convenience. Such grounds include:
  - 4.14.1. Economy - It forms the cheapest overall mode of travel, such as when a group is involved.
  - 4.14.2. Practicality - Where lack of routes, carriage of baggage, heavy equipment etc., make public transport impractical.
  - 4.14.3. Urgency - Where time is a factor, and which on a reasonable analysis it demonstrably outweighs other considerations.
  - 4.14.4. Safety - For example, late night solo travel.
- 4.15. Additional to the circumstances given above, and for safety reasons only, GBS allows the costs of a taxi fare between home and normal place of work as a tax-free Expense only where the following conditions are all satisfied:
  - 4.15.1. Work commitments require travel to be later than usual and after 9pm;
  - 4.15.2. There must be no reasonable, safe alternative available; and
  - 4.15.3. This should not be a regular (e.g. weekly) requirement.

- 4.16. Receipts for taxi costs must be included with claims. These may include, where appropriate, a proportionate tip. Unreasonable costs of taxi journeys will not be reimbursed. Long taxi journeys need to be authorised in advance by your Line Manager.

## **5. Meals**

- 5.1. GBS Staff are entitled to the cost of meals where they are necessarily away from their permanent home or workplace for GBS business purposes and meals are not provided by the event host, sponsor, or included in their accommodation rate.
- 5.2. GBS Staff are eligible for reimbursement of meals up to £30 per day if either of the following conditions apply:
- 5.2.1. If your work causes you to stay away from your permanent home or normal place of work overnight; or
  - 5.2.2. If your work causes you to stay away from your permanent home or normal place of work for more than 12 hours.
- 5.3. This amount should cover breakfast, lunch, and dinner, as well as any reasonable charges for refreshments (including any drinks, tips etc.).
- 5.4. In some cultures, it is customary to leave a tip. Ensure that you write the tip amount and grand total of the Expense on the receipt.
- 5.5. Alcoholic beverages are not a GBS Expense and claims which include alcohol will not be authorised/reimbursed.
- 5.6. No food or drink costs for GBS Athletes are to be paid unless they have been pre-authorised. Any unauthorised spending for GBS Athletes will not be reimbursed to GBS Staff.

## **6. Mobile Phones**

- 6.1. Please consider the most cost efficient methods of communication at all times i.e. WiFi calling, Skype, WhatsApp etc.
- 6.2. Each GBS Staff member is responsible for organising and paying for his/her own monthly mobile phone contract and handset costs. GBS Staff are responsible for sourcing the most economic phone tariff.

- 6.3. GBS will cover business calls and data as well as relevant global bolt-ons to help make sure that all costs are as economical as possible.
- 6.4. Mobile allowances of up to £25 per month may be claimed when bills are over your standard monthly charges. In order to alleviate the administrative burden on GBS Staff and GBS itself, we will make the following simplifying assumptions:
  - 6.4.1. The first £25 of any monthly phone bill is the base rate cost of the mobile phone and covers the cost of the mobile device owned by the member of GBS Staff and all personal calls and data usage. For example: monthly bills of £25 or less should not be expensed back to GBS.
  - 6.4.2. The next £25 of any monthly bill will be considered business related calls and data as well relevant global bolt-ons without the need for itemising out business related calls / data / bolt-ons. For example, if the monthly bill is £35, GBS will cover £10, if it is £50, GBS will cover £25.
  - 6.4.3. Anything over £50 on a monthly phone bill will be considered personal use, and GBS will reimburse the maximum £25 without the need for itemising out business related calls / data / bolt-ons.
  - 6.4.4. If a GBS Staff member considers these simplifying assumptions do not adequately cover their business call charges, it is their responsibility to submit an itemised bill highlighting specific business calls and totalling their cost.
  - 6.4.5. Additional business call costs based on an itemised bill over £25 per month may be authorised on a case by case basis at the discretion of the GBS Finance Team with approval from the GBS CEO.
- 6.5. Any additional mobile phone costs or charges over the £25 limit may be authorised at the GBS CEO's discretion.
- 6.6. Copies of mobile phone bills must be provided in all instances.
- 6.7. In the event that the GBS Staff phone is damaged/lost/stolen, it is the responsibility of the GBS Staff member to have adequate insurance in place to replace the handset.
- 6.8. If your duties include driving, then it is also a requirement of the GBS Staff member to obtain and use a 'hands free' kit and comply with all relevant UK national and international driving laws relating to the use of mobile telephones.

## **7. Equipment**

- 7.1. Any programme equipment outside of pre-approved budget, e.g. gates, gym equipment, performance analysis must be authorised by the Head Coach.
- 7.2. Any electrical equipment e.g. laptops or hard drives may be claimed but only with prior authorization of the GBS CEO. This equipment is the property of GBS and will be added to the GBS Asset Register (a serial number and extra details may be required). Upon the GBS Staff member leaving GBS, his/her equipment must be returned to GBS.

## **8. Entertainment**

- 8.1. Business related entertaining of sponsors or partners must have prior approval from the GBS CEO. For the correct procedure to take place, the most senior GBS Staff member attending the event must pick up the bill and claim back through their Expenses.
- 8.2. Celebratory team events must be pre-authorised by the GBS CEO, supported by receipts and Expense claims signed by a member of the SLT.
- 8.3. Personal entertainment and leisure activities e.g. hotel movies, cannot be claimed.

## **9. Non-Claimable Expenses**

- 9.1. Any Expenses not complying with the general policy can not be claimed. These exclusions include but are not limited to:
  - 9.1.1. laundry or dry cleaning of clothes;
  - 9.1.2. hairdressing, health club, etc. If at additional cost to the room tariff;
  - 9.1.3. social/health club membership fees;
  - 9.1.4. babysitting/crèche Expenses;
  - 9.1.5. large office and operational supplies (should be purchased via the GBS HQ);
  - 9.1.6. meals/refreshments at GBS Staff's home base;
  - 9.1.7. toiletries/cosmetics/clothing/personal medicines;

- 9.1.8. Expenses relating to family pets;
- 9.1.9. replacement of lost/stolen/damaged personal possessions.
- 9.2. If any of these items are submitted as an Expense, they will not be reimbursed. If they have been spent on a preloaded currency card, then they will be charged back to the GBS Staff member.

## **10. Breaches of Expenses Policy**

- 10.1. GBS expects you to conduct Expense-related matters with transparency. In all circumstances where questions of eligibility arise, it is for you to demonstrate your entitlement to claim Expenses.
- 10.2. Notwithstanding the above, and where doubt arises as to eligibility, GBS has a duty and reserves the right to:
  - 10.2.1. withhold such sums it considers may be liable by way of income tax;
  - 10.2.2. decline to pay all or part of any Expense claim; and/or
  - 10.2.3. add a right to recover any amounts paid out that are subsequently found to be in violation of the Policy.
- 10.3. GBS reserves the right to decline to reimburse any Expenses it considers having been unreasonably incurred. In case of doubt, the final judgement as to what is reasonable, permissible, practical and/or economic shall rest with GBS. When necessary, matters shall be referred to the GBS CEO for determination.
- 10.4. Where you are subsequently found to have claimed incorrectly then you will be required to refund such sums as are necessary, and/or, to pay any sums due by way of Income Tax or National Insurance. In serious cases where, upon investigation, it is believed that any incorrect claim(s) may constitute a fraud, GBS reserves the right to regard the matter as gross misconduct which may result in disciplinary action.
- 10.5. GBS reserves the right at any time to amend the guidance given within the Policy and/or the procedures relating to the claiming of Expenses and to issue instructions to individuals or groups of GBS Staff concerning such matters.
- 10.6. The Policy is non-contractual and is subject to review from time to time and may be updated or amended without notice to reflect changes in policy or tax regulations. You should ensure that in referring to the Policy you are doing so in the light of the latest version. In case of doubt, confirmation of the correct version can be obtained from the GBS Finance Team.

- 10.7. It is your responsibility to ensure that the Policy is followed and adhered to and providing claims are submitted and approved promptly, Expenses will be reimbursed promptly.
- 10.8. By approving the claim, the authoriser confirms that Expenses have been properly incurred and claimed using the correct descriptions and codes in accordance with the Policy.
- 10.9. The GBS Finance Team should be notified of any changes in bank details to ensure that payments can be made promptly and accurately.
- 10.10. Failure to comply with the Policy will result in the application of the GBS Disciplinary Policy.
- 10.11. Any GBS Staff, GBS Athlete, GBS Volunteer, or anyone working on behalf of GBS who has reasonable grounds to suspect that another GBS Staff member, GBS Athlete, GBS Volunteer, or anyone else working on behalf of GBS may be in breach of any of the Clauses within the Policy are required to inform the GBS CEO. No individual will be victimised for informing the GBS CEO about confirmed or suspected policy breaches.

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