



ROYAL YACHTING ASSOCIATION CYMRU WALES
CYMDEITHAS HWYLIO BRENHINOL CYMRU WALES

EXPENSES & ALLOWANCES POLICY
POLISI TREULIAU'R & LWFANSAU

FOR STAFF, COMMITTEE MEMBERS AND
CONTRACTED COACHES
I STAFF, AELODAU PWYLLGORAU A HYFFORDDWYR
DAN GONTRACT

Last Review Date: - April 2022

TRACKING SHEET

PAGE NUMBER	UPDATE	COMMENT	DATE AMENDED
9	Mileage allowance rate for staff, volunteers and contracted coaches	Towing Rate increased to 0.45p in line with HMRC recommended rate for all non company car drivers	19/5/2011
17	Change in Policy from 1/11/11 – VAT receipts now required when claiming 24hr rate when staying with friends and family	– VAT receipts now required when claiming 24hr rate when staying with friends and family	10/11/2011
9	Standard mileage rate increases (to 35p/30p)	W.e.f. 1 April 2012	01/04/2012
9	Company Car Mileage Rate decreased in line with HMRC guidance. Overnight accommodation rate increased to a maximum of £55 – no increase in the last 3 years 24hr Subsistence Rates for Coaches – to be included in their daily rate – no separate claims.		1/06/13 1/8/13 1/09/13
5	Change of policy for Company car Users when Towing - now inline with RYA policy for Company /Sponsored car drivers.	From 1/12/13	19/11/13
9	Daily subsistence rate reduced from £7.50 - £6.00	From 1/12/13	
9	24 Hr Subsistence Rate increased from £12.00 - £15.00 no increases in this rate since 2011. Rate within HMRC Recommended rates		
	All references to WYA Removed		21/05/15
	No changes		13/10/16
9	Subsistence Rate Increase		09/02/2017
9	Expenses Rate Increase		04/06/2018
9	Mileage rates increase	W.e.f. 1 April 2022: 45p std, 53p towing	Board 05/04/2022

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SECTION 1: GENERAL OPERATING PRINCIPLES

- 1 It is the policy of the RYACW to reimburse employees, volunteers and contracted coaches where they incur **extra** costs of food, accommodation and other incidental expenses in the performance of their WYA business. The mileage and other rates payable are promulgated from time to time by the Board.

As a general rule the rates quoted in this document are to be viewed as guide rates and not the maximum that can be claimed each time. The system that will be operated is one based on fairness and trust. Fair it must be to ensure that staff, volunteers and contracted coaches are not out of pocket whilst representing the RYACW. A system of trust based on the knowledge that all genuine claims will be supported, and moving away from claiming the maximum available every time.

Subject to the limits on your authority to incur expenditure set out below, and subject to your full compliance with the RYACW's expense reporting procedure from time to time in force, the RYACW will reimburse to you all reasonable expenses which are 'wholly, necessarily and exclusively' incurred by you in the proper performance of your duties. The following are the guidelines and limits on your authority to incur expenditure. Please address any queries to the Chief Executive or the Office Manager.

- 2 You are required to ensure that you use the most efficient and economic means of travel, taking into account the cost of travel, the cost of subsistence and savings in official time. More expensive means of travel will be authorised only when justified by an operational benefit agreed in advance. All unnecessary travel must be avoided.
- 3 If you are travelling on official business you must take advantage of any cheap facilities which may be available, for example, day return or season tickets, where their use is consistent with the efficient and economic conduct of the official business.
- 4 If you consider that your proposals for travel involve a novel or contentious application of these principles, please obtain your Line Manager's approval first.

4.1 Claims for expenses should be submitted on the standard RYACW claim form (available from the Office Manager) or by invoice(contractor). The form must show sufficient detail for those checking it to know why you have made a journey and what the duration, destination and purpose was. Please **attach Receipts** to the claim form. An explanation must be given if receipts are not submitted. Payment of expenses will normally be made by BACS transfer or by cheque.

Payment runs are carried out fortnightly on a Friday. All claims must be submitted to the RYACW office by the end of the first week of every calendar month.

- 4.2 The RYACW reserves the right to refuse to meet the whole or part of claims in respect of unreasonable expenses or expenses which could have been avoided had the journey been better planned.

SECTION 2; TRAVEL CLASSIFICATION AND DEFINITIONS

TRAVEL - ROAD

- 5 The cost of travelling from home to your normal place of duty is not reimbursed under any circumstances.

- 5.1 If you start your "official" journey from your home address you are only entitled to claim the lesser or the actual cost of the journey as if you had started from your normal office.
- 5.2 RYACW will cover any congestion or bridge toll costs when accompanied by the appropriate VAT receipt (when provided). RYACW will not reimburse you for any penalty fines for parking, speeding or congestion charges.
- 5.3 Towing Ribs – RYACW will pay an enhanced rate for staff, volunteers and contracted coaches who tow RYACW ribs. The rates for towing are published in Appendix 1.
- 5.4 Drivers of company or Sponsored Cars will be entitled to use the following method of calculating the cost of fuel when towing RIBS or trailers. Company Car Users may when towing on RYACW business use the following method for calculating the cost of towing - keep all their fuel receipts, add up the total cost, divide by the total number of miles driven and claim for their business miles – this takes into account the additional fuel consumption when towing
- 5.5 Holders of RYACW cars should normally use their allocated vehicle. Other staff using their private car on RYACW business will be paid the mileage rate shown in Appendix 1. Mileage claims may be capped at the level of the standard class rail fare: except where a car is necessary for the carriage of heavy items, or for local travel at the new location, or if reasonable public transport is not available, or if there are reasonable concerns for personal safety such as late night travel.
- 5.6 Additional Passenger Allowance can be claimed when a member of staff, volunteer or contracted coach who is carrying other passengers who are engaged on RYACW official business and travelling to the same destination. The rate published in Appendix 1 is only applicable to the first passenger and may not be claimed for subsequent passengers.

RAIL TRAVEL

- 6 All rail travel should be standard class unless exceptional circumstances apply and prior approval is gained from your the Chief Executive Officer.

TAXIS

- 7 Fares may be reimbursed only in the following circumstances:
- 7.1 for journeys for which there is no other suitable method of public transport, or;
 - 7.2 when heavy luggage has to be transported to or from terminal stations, or;
 - 7.3 where the saving of official time is important. There may be very little saving of official time by using taxis in large towns and in central London, or,
 - 7.4 where you would otherwise be placed at personal risk in order to undertake official business e.g. a late night journey that could involve waiting at a lonely bus/railway station.

AIR

- 8 All air travel must be approved by the Chief Executive Officer or in his absence the Chairman of the Board, before any booking has been made. All air travel should be at budget or tourist rates.

INSURANCE REQUIREMENTS FOR PRIVATE MOTOR VEHICLES

- 9 If you are using your own private motor vehicles for official business you **must ensure that your insurance policy** covers you to use the vehicle in connection with the business of your employer.

LOSS OR DAMAGE

10. Subject to the provisions of the following paragraph, the RYACW would not reimburse you for any loss or damage resulting from the use of your private motor vehicle on official business whether or not the cost of such loss or damage can be claimed under your insurance policy.

SECTION 3; SUBSISTENCE

- 11 The general principles underpinning the payment of subsistence are to cover, up to a reasonable limit. You should only claim where you have incurred costs on food and drink(not alcohol) greater than you would have spent anyway; and ***if you have spent less than the scale rate you should only claim the actual amount.***

11.1 The **additional** cost of meals taken away from the work base or home when on official business

11.2 the cost of reasonable accommodation and the **additional** cost of meals and where an overnight stay is required on official duty.

In an effort to keep to the rules on subsistence short and simple, everyone is encouraged to apply these rules by taking a common-sense approach and avoiding any unnecessary expenditure for the RYACW.

DAILY SUBSISTENCE

- 12 When away on Official business for more than 5 hours from your workplace (normal Admin base) or your home address whatever is the nearest the daily rate subsistence allowance may be claimed as shown in Appendix 1, **all claims must be supported by a VAT receipt.** The daily rate cannot be claimed within the same 24hr period as the 24 hour subsistence rate(only applicable to RYACW centrally contracted staff)

24 HOUR SUBSISTENCE

- 13 The 24 hour rate is payable when an employee or volunteer has to work overnight in addition to their normal duties or has to be away from their normal place of work. In this instance the enhanced rate may be claimed to cover the cost of an evening or other additional meals. **All claims must be supported by a VAT receipt.**

It is accepted that occasionally there will be circumstances where exceptional expenses are incurred. Whenever possible there should be discussed and cleared with the Chief Executive beforehand.

ENTERTAINING CLIENTS / HOSPITALITY

- 14 All formal and informal entertaining of business contacts by staff must be approved by the Chief Executive Officer or the Chairman before the meeting has taken place. Staff will be able to reclaim the costs of purchasing drinks or a meal, for example a working meal with a WG, Sport Wales Official or with a sponsor or key supplier. Costs should be kept within the daily subsistence rates.

Claims for entertaining in the following circumstances will not be accepted

- 14.1 Entertaining Personal Friends
- 14.2 Entertaining RYACW/RYA* Colleagues
- 14.3 Reciprocal entertaining of business acquaintances(even where business is discussed)
- 14.4 Entertaining occasions where no customer, supplier or business connection is present
- 14.5 Additional costs relating to your spouse, partner or other family member accompanying you on a business trip.

(* Some exceptions may apply when WYA entertains senior RYA Officers and Council Members).

OVERNIGHT ACCOMMODATION

- 15 RYACW will pay for (or reimburse) the cost of bed and breakfast accommodation for staff, committee members and contracted coaches who are required to be away from home overnight for business reasons. The cost of other meals taken during a trip may be reclaimed, subject to the limits on the daily or 24 hour subsistence rates(which ever is applicable). Normally RYACW staff are expected to stay within the two Sport Wales National Centres at Plas Menai or Cardiff where we has a direct invoicing agreement. When the National Centres are full or when staying outside of the catchment area(30 miles) or staying outside of Wales the guidance shown below applies.

- 16 You are expected to use proper economy and common sense in your choice of accommodation. Adequacy, rather than luxury, is the criterion. If you are likely to incur abnormally high expenses, eg. because of unusually high demand for accommodation, you should obtain the prior approval of the Chief Executive Officer. Unless arrangements have been made to invoice the RYACW, you must settle your own bill and submit an expense claim **supported by a VAT receipt**. Items which are not related to the business (newspapers, bar etc) are not refundable. If, in addition, you are claiming for another member of staff, the reasons must be clearly stated. The recommended maximum guidance rate for accommodation is shown in appendix1.
- 17 If you stay overnight with relatives and friends during an official visit you may claim the 24 hour subsistence rate to cover the cost of any meals or the purchase of food. **All claims must be supported by a VAT receipt**. Additionally RYACW will not reimburse the cost of any gifts purchased for your host in lieu of payment.

SECTION 4: COMMITTEE, VOLUNTEERS & CONTRACTED COACHES

- 18 RYACW recognises and values the immense contribution volunteers make to the work of the Association in a paid and unpaid capacity. When committee, volunteers and contracted coaches undertake official RYACW duties the same principles on claiming travel and subsistence apply to them and all claims must be supported by the original copy of the VAT receipt(except for self employed contracted coaches when a copy will suffice). The rates applicable are shown in Appendix 1 unless their contracted daily rate is inclusive of all subsistence costs – this will be indicated in their letter of engagement.

SECTION 5: SUMMARY

- 19 This policy is to clarify the Associations protocols and conditions for claiming allowances. The intention is that no member of staff, committee member or contracted coach should be out of pocket as a result of **essential** expenditure incurred on RYACW business.

This policy will be implemented on the basis of being fair but with the trust and cooperation of all claimants, when making a claim you should bear in mind that:

- 19.1 subsistence payments are to cover **extra costs** incurred;
- 19.2 expenses must have been “wholly, exclusively and necessarily” on RYACW business;
- 19.3 **VAT receipts are required to support all claims** as detailed in this document;
- 19.4 Your expenses are paid from a contribution from our members subscriptions.

SECTION 6: APPENDIX 1

Scale rates for subsistence allowances:

TRAVEL USING OWN CAR

Item	Employees & Board	Committee	Contracted Coaches & Volunteers
Travel	45p	45p	45p
Travel & Towing	53p	53p	53p
Passenger Supplement*	5p	5p	5p

** – the 5p allowance only applies to the first passenger*

SUBSISTENCE RATES

Cost Area	Employees	Committee	Contracted Coaches
Overnight Accommodation	£70.00	£70.00	£70.00
Daily Subsistence Rate	£10.00	N/A	N/A
24 hr Subsistence Rate	£30.00	£30.00	Included in Rate daily rate from September 2013

- Please note that the **daily and 24 hrs subsistence rate cannot be claimed within the same 24 hour period. The 24hr rate only applies when an overnight stay is required- **all claims must be supported by an official receipt.***