



DURHAM CITY

Amateur Swimming & Water Polo Club



Employee Expenses Policy (For Employees of the Club only)

Scope

This expenses policy applies to all employees of the Club. This policy does not apply where the Club has entered into a commercial agreement, either formal or informal and which has been approved by the Club's Committee, for the supply of goods and services to the Club or to volunteers of the club.

Out of Pocket Expenses

Definition

Out of Pocket Expenses are the incidental costs that are incurred by employees wholly and necessarily when undertaking directed activity as part of their employment within the Club.

Prior Approval

Employees who intend to seek reimbursement on any one occasion of Out of Pocket Expenses (excluding mileage) which are likely to exceed £30 should seek approval from the Treasurer in advance of such expenditure being incurred. Where the Out of Pocket Expenses are likely to exceed £100, the Treasurer should refer the matter to the Executive Committee for approval. Employees who fail to seek prior approval for such claims risk the claim for Out of Pocket Expenses being disallowed.

Mileage claims will only be approved for travel relating to official Club business. As such, their payment is dependent upon confirmation from the Head Coach of the need for the employee to attend. In the case of the Head Coach's mileage, the treasurer will ensure that the claim is appropriate.

Expense Rates

Out of Pocket Expenses will be reimbursed at cost subject to the following maximum rates:

- Overnight accommodation including breakfast- cheapest suitable option available and any case no more than £80 a night unless approval is gained from the Executive Committee.
- Evening meal – £15
- Lunch - £5
- Travel by private car at a current rate of 45p per mile with an additional 5p per mile if a passenger is a person who would have been entitled to claim mileage had they travelled separately (see below for additional details)
- Travel by public transport - cheapest available and suitable fare

Mileage

In line with HMRC guidelines employees should not claim mileage for journeys from home to a normal place of work. In respect of journeys which take place on days when an employee would otherwise be working at one of the club's normal training locations (eg Freeman's Quay or Durham School) the mileage that can be claimed for that journey is the lower of:

- a. The mileage from home to the destination.
- b. The mileage from the normal training location to the destination.

Reimbursement of Expenses

All employee Out of Pocket Expenses are subject to the authorisation of the Treasurer.

Out of Pocket Expenses will normally be reimbursed with the monthly salary payment, however earlier payment may be agreed by the Treasurer should it be necessary (subject to authorisation requirements set out above). All claims for reimbursement of Out of Pocket Expenses should be accompanied by receipts showing the expense claimed or, in the case of Travel by Private Car, by an itemised list of the journeys and distances involved. The method of repayment shall be at the discretion of the Treasurer.

Taxable Expenses

Gala attendance allowance

Where employees are required to assist on poolside at a gala / water polo match (attending with a valid coaches pass as agreed prior to the gala with the competition secretary), they will be entitled to claim a gala attendance allowance. This allowance is a taxable allowance and as such can only be paid together with the monthly salary payment.

The gala attendance allowance payable will be based on the hours attending the gala in excess of the employee's normal coaching schedule. The allowance will be as follows:

Time in excess of normal coaching schedule	Taxable Allowance
Up to ½ hour	£0
½ hour – 2 ½ hours	£15
2 ½ hours – 4 ½ hours	£30
4 ½ hours – 6 hours	£45
Over 6 hours	£60

Any claim must include details of gala session times and the normal coaching time, in order that the correct rate can be paid. In order to ensure that the Treasurer is able to process gala attendance claims correctly, the Head coach will advise the Treasurer in advance of a gala which coaches will be attending each session.

Approved – September 2016