



## GREAT BRITAIN DISABILITY FOOTBALL ASSOCIATION LTD ('GBDFA')

### Directors' Expenses Policy

*This Policy Directors is subject to the Terms of Reference of the GBDFA Board of Directors, which state that:*

*"Directors who are representative of members of the Association shall normally seek reimbursement for any expenses reasonably incurred in the conduct of their duties from the member organisation concerned, as part of that member's contribution to the operating costs of the Association.*

*"Independent Directors shall be reimbursed for any expenses reasonably incurred in the conduct of their duties, as defined by these Terms of Reference, or in connection with the business of the company."*

Directors who incur personal expenses whilst on Company business are entitled to reimbursement within limits, which are reviewed on a regular basis, and are in accordance with HMRC regulations.

Directors are requested at all times to observe the strictest economy when incurring expenses. The limits which are set out in this policy are intended as the framework within which expenses may be claimed. They are the maximum, and every effort must be made to claim at lower levels.

Claims must be made on the basis of the most economically viable form of travel and reasonable accommodation and food. The Company Secretary is responsible for ensuring that claims are valid, justifiable and economical and correctly coded.

Other than mileage claims reimbursement will only be of amounts actually incurred supported by a receipt. No round-sum amounts or allowances will be paid.

Claims for telephone calls will not normally be supported. In cases where it is agreed otherwise, claims must be supported by an itemised telephone bill clearly indicating which telephone calls relate wholly to Company business. Claims for line rental or mobile telephone contracts are not allowable under HMRC regulations.

Claims for Entertaining must be supported by an itemised list of those who have attended the event, function or lunch and their relationship (where applicable) to the Company. Failure to declare attendees may result in HMRC calling into question the validity of the claim.

#### **Claim Form**

There is only one Expense Claim form and claims must be made on this form. Incorrectly completed forms and the failure to provide supporting evidence will result in a delay in payment, as they will be returned.

#### **Responsibilities of Claimant**

Responsibilities of the Claimant are to ensure that: -

- a. The claim is an honest and valid personal business expense.
- b. The claim is correctly calculated and fully detailed.
- c. The client details and assignment are clearly recorded (only one client/one assignment should be included on each claim form).
- d. Receipts are attached.

**General Factors**

The following must be borne in mind when submitting claims:

- a. Expenses will **not** be paid on faxed or photocopied forms.
- b. Claims should wherever possible be completed and submitted within a month of incurring the cost.
- c. Non-completion of all relevant information will delay payment of the claim.

**Payment Terms**

All claims must be submitted wherever possible by the end of the month if payment is required in the following month. The Company’s policy is that authorised and valid claims received by the Company Secretary will be paid on or by the end of the same or (when submitted at or around the end of the month) the following month.

**Important**

Fraudulent claims will be referred to the Board of Directors, and will be considered to be grounds for removal from the position of Director.

Document Control:

<b><i>Policy Details</i></b>			
Directors’ Expenses Policy			
<b>Status</b>	Initial Draft v1	<b>Date</b>	June 2013
<b>Adopted by</b>	GBDFA	<b>Date</b>	January 2014
<b>Reviewed</b>	Company Secretary	<b>Date</b>	15 November 2019

**What we will reimburse / What we will NOT Reimburse**

<b>Payments we will make</b>	<b>Notes</b>	<b>Payments we will NOT make</b>
<b>UK Travel :</b>		
Air/Bus/Train (Standard class)/Tube, etc.  Taxi in certain circumstances	Receipts/tickets required, although Tube/Bus can be paid without receipt up to £5.00. Where practical tickets should be booked in advance to minimise cost.  1 <sup>st</sup> Class Tickets will be accepted if they have been booked in advance and as a result cost less than or the same as a standard class ticket.  Taxis should only be used where there is no practical and / or cost effective alternative.	
<b>Overseas Travel :</b>		
Air – Standard or Economy Class	Normally this should be booked in advance through the Company. Advance booking will be used to minimise the cost.  Receipts/tickets required.	Not normally personally incurred by traveller.
<b>Mileage :</b>		
Business mileage in own car: All GBDFFA business miles paid at 40p per mile	Directors who use their own car on company business must ensure their insurance policy includes this cover.  Only in exceptional circumstances may approval be given to car hire; this must be given in advance.	Car repairs or cleaning Fines for parking or other motoring offences

<b>Payments we will make</b>	<b>Notes</b>	<b>Payments we will NOT make</b>
<b>Subsistence :</b>		
Food and drink	For overnight stays a maximum of £18 per night (incl. drinks with meal) will be reimbursed. Receipts must be provided	
<b>Hotel Accommodation</b>		
3 or 4 star Accommodation	This is usually booked at a maximum of £140 per person per night. Receipts are required to support actual claim made.	Where all-inclusive training courses are being attended no additional costs will be reimbursed.
Personal expenditure – telephone calls / drinks / newspapers.	Claims for telephone calls made on private lines for Company business will not normally be supported. In cases where it is agreed otherwise, claims must be supported by an itemised bill identifying the calls made	Personal telephone line rental / mobile phone contracts; any personal calls Items of personal expenditure such as drinks / newspapers.
<b>Entertaining</b>		
Reasonable expenditure, including wine with meals.	Any client entertaining should include a list of those in attendance, their relationship to the Company, and the business purpose of the event/function/occasion. Receipts required.	No alcoholic spirits.