

## **PERTH CITY SWIM CLUB (PCSC) EXPENSES POLICY**

This policy applies only to Members of Perth City Swim Club (PCSC), which is a non-profit making organisation, with all income remaining in the Club to promote activities that further its development and aims.

The purpose of the policy is to provide PCSC Members with clear guidance to the Club's position on the validity of expenses, the procedures for making an expense claim, the process and the proper authorisation required.

The Committee has a duty to its Members (including donors and beneficiaries) to ensure that resources are used efficiently and effectively. Individuals have an obligation to ensure that expenses are reasonable and necessary, should they wish to claim.

The Committee's guiding principles in setting the Policy are to ensure that Volunteers should neither profit nor be left out of pocket because of their participation in events on behalf of PCSC and also to comply with prevailing UK tax law and HMRC guidance in respect of expenses.

A policy cannot contain examples of every instance where it may apply. Individuals should consider the contents of the policy and apply the principles and examples therein to reach a conclusion. Any claim for reimbursement may be permitted at the discretion of the Committee where there are extenuating circumstances.

### **GALAS**

Those who attend away Galas in an official Club capacity (Coaches / Technical Officials / Team Managers), except individuals who have a child competing at the Gala, are eligible to claim subject to the exclusions noted. There is no restriction to claiming due to limited numbers of swimmers attending, so long as they are representing the Club and require the support of the Club official.

Technical Officials are expected to claim expenses from the Referee of the organising club such that PCSC will not accept any further claims. Only when an organising club does not offer any expense reimbursement will Technical Officials be eligible to claim.

Swimmers are not eligible to claim expenses.

### **Travel**

We expect individuals to use the most "carbon efficient" ways of travelling given the circumstances of the particular journey.

Travel by bus, train (standard second class) or private car (40p / mile) but NOT taxis are eligible.

All air flights should be agreed in advance to ensure that the most appropriate and cost-effective journeys are selected.



Car Mileage calculation should deduct the normal costs of travel from home to Perth Leisure Pool (PLP), i.e. you should only claim for the additional mileage incurred over and above your normal home pool commute.

Parking is not allowable

### **Accommodation**

Overnight accommodation will be considered for those who travel more than 35 miles from home to a Gala.

For individuals who live more than 170 miles from the Gala, overnight accommodation for the night prior to the first day as well as the final night of competition may be claimed.

Overnight accommodation will not be allowed for anyone attending only one day at Gala unless they live more than 170 miles from the Gala.

Reasonable cost (expectations are less than £75/night) to cover overnight accommodation will be allowed.

Receipt based reimbursement only, NO overnight rate allowance will be paid.

### **Subsistence**

PCSC will pay for Gala lunches directly to the organising club. No additional expenses may be claimed for lunches.

A daily food rate will be paid in line with HMRC allowances for overnight stays only as below.

<b>Minimum journey time</b>	<b>Maximum allowance</b>
5 hours	£5
10 hours	£10
15 hours (and ongoing at 8pm)	£25

An individual can only be reimbursed for a meal once. If the cost of an evening meal or breakfast is reimbursed on an actual basis, because it is included in the cost of an overnight stay, the individual would not also be entitled to a daily rate in respect of those meals.

### **GENERAL EXPENSES**

Those who incur expenses wholly, exclusively, and necessarily in the performance of PCSC operations will be reimbursed for the actual cost of expenses incurred. The Committee must approve the boundaries for the expenses in advance.



## **TIME LIMIT**

Claims should be submitted as soon as possible, and in any event, claims must be submitted within two months of the expense being incurred otherwise they will be rejected.

Discretion may be allowed in the case of late submission for Claimants where legitimate explanations exist for delays. Such explanations should be detailed on the claim.

The Claimant should also be mindful of the Club's financial year end on 31 March. To adhere to generally accepted accounting principles, all expenses for that year should be reported prior to year-end to ensure that the expense is appropriately captured in the financial statements.

## **CLAIM FORM**

ALL claimants **MUST** submit a claim form to the Club Treasurer. These can be scanned and emailed to [treasurer@perthcityswimclub.com](mailto:treasurer@perthcityswimclub.com).

All forms must be signed and dated by the claimant. All expenses forms **MUST** be countersigned by a Committee member and have supporting receipts attached. Failure to attach receipts/vouchers will result in the claim form being returned unpaid.

An individual cannot approve their own claim.

Payment will be made direct to the claimants nominated bank account, no later than 14 days from receipt of a correctly completed and approved claim form by Club Treasurer.



**JANUARY 2024**