



**Great Britain Wheelchair
Basketball Association**

Financial Procedures and Controls Manual

Prepared February 2010

Acknowledgment
England Volleyball Association

Great Britain Wheelchair Basketball Association Financial Procedures and Controls Manual

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1. Trustees and Officers of the Charity

The Great Britain Wheelchair Basketball Association (GBWBA) is a registered charity.

Currently the trustees of the Charity are:

Trustees:

Mr Malcolm Tarkenter	Chairman
Mr Paul Hudson	Vice Chairman
Mr Stephen Spilka	Secretary
Miss Jean Stone MBE	Honorary Treasurer
Mr Stewart Pimblett	Member
Mr Zbigniew Micek	Member
Miss Susan Conroy	Member
Mr Alan Caron	Member
Mr Jeremy Strange	Member

Co-opted Member: Mr John Mansell

Chief Executive Officer: Mr Charlie Bethel

Finance and Membership Manager: Mrs Denise Hartley

Finance and Management Sub-committee

Mr Malcolm Tarkenter	
Mr Paul Hudson	
Miss Jean Stone MBE	Account Treasurer General Account and Sportsmatch
Mr Stephen Spilka	Account Treasurer World Class Account
Mr Jeremy Strange	
Mr Charlie Bethel	

National Team Advisory Group

Mr Paul Hudson
Miss Jean Stone MBE
Mr Stephen Spilka
Mr Colin Price
Mrs Michele Hammond
Mr Charlie Bethel

2. Cheque signatories – main account

The current cheque signatories are

Charlie Bethel	Stephen Spilka	Malcolm Tarkenter
Denise Hartley	Jean Stone	

All cheques require two signatures. This also applies to foreign payments.

Payments can only be made where the invoice or expense claim has been approved & authorised for payment.

3. Cheque signatories – other accounts

In addition to the main bank account we also have other accounts. The accounts are for the World Class Performance Programme and Sportsmatch. The named person (below) are permitted to sign cheques to the values detailed in section 4. All cheques require two signatures. This also applies to foreign payments. Payments can only be made where the invoice or expense claim has been approved & authorised for payment.

World Class Performance Account

Jean Stone Stephen Spilka
Charlie Bethel Paul Hudson

Sportsmatch Account

Jean Stone Charlie Bethel Stephen Spilka

4. Approval for payment

This should NOT be confused with the authorisation limits for ordering goods & services in section 10.2 below. The rationale behind the higher limits here is that one is approving payment of something that has previously been ordered correctly.

Authorise personnel may approve invoices and claims within their approved budget up to £5,000 without prior consent. Any expenditure over £5,000 requires the approval of the Chief Executive or a member of the Finance and Management Sub-committee to ensure that payments are in line with the budget and cash flow.

Outside of the approved budget, the following limits are agreed.

A Member of the Finance and Management Sub-committee can approve items costing up to £1,000.

The CEO can approve items costing up to £1,000.

For items over £1,000 the approval of two directors will be required.

Approval for items over £1,000 can be indicated either by means of signing the document, or by e mail confirmation sent to the Account Honorary Treasurer or Chief Executive.

5. Payment by BACS. This is available for payment of approved claims & invoices, as well as the payment of salaries to staff. This is to be completed by the Finance and Membership Manager or and Account Treasurer. Authorisation of the payment run is to be made by the CEO or Account Treasurer (But not the same person) using the approval procedures set out from time to time by the BACS provider (currently HSBC/NATWEST).

There is a payment limit of £10,000 per supplier/claimant per payment run. In addition the total value of payments, per payment run, is set at £25,000 in agreement with the Company's bankers. This limit can only be increased through Board approval, and acceptance of the request by the Bank Manager.

6. Credit cards. The World Class Account has a credit card facility with NATWEST. There is an overall company limit of £10,000, split equally between the CEO and the Performance Director. A second facility for the same amount is reserved for the HSBC Account to be split equally by the CEO and those named by the Finance and Management Sub-committee from time to time..

Settlement of the card liability is made by direct debit on a monthly basis.

Card holders are permitted to charge business expenses only to the credit card account, and within their purchase limit. Should expenditure be incurred that is not deemed to be for the benefit of the organisation, the card holder will be liable to make good that expenditure to the organisation.

Except where they are not provided, it is required that all purchases using the credit card are supported by a VAT invoice, or other form of receipt identifying the nature of the goods or service purchased. This does NOT mean the receipt for payment made via credit card.

Persistent failure to obtain these may result in withdrawal of the card.

7. Foreign payments – There will be a need to make foreign payments at various stages throughout the year. The payments will be made using the forms & procedures laid down by our bankers. Wherever possible their "Economy" service, rather than the "Express" one should be used in order to save on bank charges.

From our perspective the same procedures for approval of the payment shall be used as if it was a domestic

payment. The payment forms will have to be signed by two authorised signatories.

8. Petty cash – These regulations provide the provision for a petty cash float which will be administered by the Finance and Membership Manager. In all cases a receipt is required for expenditure incurred. We reserve the right to refuse to refund unreceipted expenditure.

When cash is received every attempt should be made to issue the payer with a signed receipt, and retain a photocopy for our records. The cash should be securely locked away until it can be banked or given to the Finance Manager.

The petty cash book should be perused and initialled by the CEO at least once a month.

9. Accounting system

We currently use 'Quickbooks'. Back ups of data are made at the end of each day's processing of transactions.

The use of Quickbooks Accounting is considered to be adequate for the purposes of GBWBA, as it permits the recording of bank & cash transactions, supplier invoices, expense claims, the fixed assets register, and the nominal account transactions. It also has the facility to process customer transactions.

Salary details are maintained & prepared using Quickbooks software, which is kept up-to-date via a support agreement. Data is backed up at the end of processing of payroll runs.

In addition there are Excel spreadsheet & Word Word-processing facilities available to provide supporting documentation and planning.

10. Purchasing and procurement

We are a registered charity, heavily reliant on public funds for a substantial proportion of our income. It is vital therefore that orders placed for goods and services are not only good value for money but that they are SEEN to be.

10.1 Procurement

The GBWBA has two procedures, each covering the procurement of goods or services of a specific cost or type. For items costing below £2,000 it is not necessary to follow a procurement procedure.

Quotations procedure - for purchases of between £2,000 and £9,999.

Tendering procedure – for purchases of £10,000 and above.

If necessary, the tendering process may be used for sums over £2,000 at the request of the Chief Executive and/or Finance and Management Sub-committee.

Waiving of the above procedures.

The Procurement procedures can only be waived in exceptional circumstances and with written permission from a Member of the Finance and Management Sub-committee or where a sponsor is providing a service (e.g. wheelchairs). You must outline to the Finance and Management Sub-committee in writing the reasons why the procedures should be waived and obtain authorisation in writing. This can be done through email correspondence. You must keep a copy of your submission to the Finance and Management Sub-committee and the authorisation in the contract file. A copy must be provided to the Finance and Membership Manager.

Quotations procedure

For purchases costing between £2,000 and £3,999. (It will not be necessary, or practical to use this quotations procedure to book hotels for accommodation or meetings costing below £1,999)

Write specification outlining the goods or services required, including details of quantity, quality and timescale for delivery.

Obtain at least one written quotation.

If you are satisfied with the quotation, you should submit it to your line manager or a member of the Finance and Management Sub-committee for approval. If neither you, nor the approver, are satisfied, ask another supplier for a quotation.

Once approval has been obtained the order may then be placed [IN ACCORDANCE WITH ordering procedures].

B) For purchases costing between £4,000 and £9,999.

Write specification outlining the goods or services required, including details of quantity, quality and timescale for delivery.

Obtain three written quotations from at least three suppliers.

Prepare a summary outlining the suppliers, the quotations, the goods/services offered and the advantages and disadvantages of each one. It will need reasons for selecting one of the suppliers. You should select the supplier that best meets our needs; this may not necessarily be the one giving the cheapest quote, although we do need to ensure that we achieve value for money.

The summary should be approved by the CEO, in conjunction with your line manager.

Once approval has been obtained the order may then be placed [IN ACCORDANCE WITH ordering procedures].

Tendering procedure

A tendering procedure should be followed for all purchases costing above £10,000.

A restricted competitive tender procedure may be followed if the contract is for very specialised services or goods that only a small number of suppliers can provide. In this case, the tender is not advertised and these suppliers are invited to tender direct. A note covering the justification for a restricted tender must be authorised, in writing, by a Director.

There may also be exceptional circumstances which make a single tender permissible, for example, if there is only one supplier who has the knowledge or skills to provide the goods or service required or if there is only one supplier who has access to the information necessary to provide the goods or service. Approval for such a tender must be authorised specifically in writing by the CEO or a Trustee. On no account must the supplier be informed that he is the sole bidder.

Following receipt of an acceptable tender, an order may then be placed [IN ACCORDANCE WITH ordering procedures].

10.2 Purchasing

Introduction

It is an important feature of any commercial organisation that documented procedures exist so that all members of that organisation are fully aware of the steps that have to be undertaken before that organisation can be committed to paying for goods and services ordered in its name.

The purpose of these notes is to ensure that ALL persons who have responsibilities and duties on behalf of the GBWBA are aware of how to order goods & services and the procedures they must follow.

Who may order?

Unless specifically authorised in writing or to do so by the Chairman or Finance and Management Sub-committee only the following persons may order goods & services on behalf of the GBWBA, and up to the amounts shown.

- | | |
|-----------------------------------|---|
| 1. Trustees | Up to £10,000 (N.B 2 members needed for orders over £10000) |
| 2. CEO | Up to £30,000 |
| 3. GBWBA Manager | Up to £5,000 or within budget with approval by CEO |
| 4. Other staff and squad managers | Up to £1,000 |

It will **NOT** be permitted to split an order into several smaller orders to remain within these limits.

You may be personally liable if you order goods & services outside your authorisation limit.

How to place orders?

Given the diversity of goods & services that may be ordered it is not sensible or practical to prepare instructions that will fit every conceivable circumstance. However it is felt that the following notes are instructions that can and must be followed in all but the most exceptional circumstances.

Order value up to £250 - these should preferably be written but may be verbal.

Order value up to £1000 - these must be written.

In both the above cases a written order can be in whatever form the person ordering chooses. Thus it may be on a letterhead, facsimile message or by E-mail. HOWEVER it is vital that you provide a copy of the order to the Finance and Membership Manager so that an audit trail, and proof of compliance with these instructions, can be evidenced.

11. Expense claim procedures

Section 22 at the end of this document gives more guidance on what can, and can't, be claimed.

11.1 Guidelines for invoices and expenses

Please remember that all expenditure must be authorised and supported by a valid receipt, otherwise reimbursement will not occur. If applicable this must be a VAT receipt. You should also remember that a debit/credit card receipt is NOT appropriate and is NOT acceptable; they only advise that you have spent money, NOT what it was spent on.

As a guide you should be able to obtain a VAT receipt for most goods & services if the supplier is registered for VAT. Most suppliers should be registered if their turnover exceeds £67,000 p.a. Typical items that you will not be able to obtain VAT receipts for are stamps, flights and some toll charges. This should not prevent you obtaining a receipt or other proof of payment (e.g. flight booking confirmation)

11.1.1 Expense reimbursement

- All reimbursement claims must be authorised by the relevant person.
- Minor expense claims (up to £150) may be approved by the member of staff dealing with that budget area.
- Claims by a Trustee, CEO or the Finance and Management Sub-committee member are to be approved by the CEO or the account treasurer.
- The CEO's expenses are to be approved by the Account Treasurer or a member of the Finance and Management Sub-committee.
- The Account Treasurers expenses are approved by a member of the Finance and Management Sub-Committee.
- Claims will be paid on the first payment run following approval & processing of the claim.
- All claims must have (VAT) receipts attached and be signed by the claimant.
- Approval of a claim does not imply that the sum entered on the claim will be paid. That sum will only be determined once the claim has been processed and any discrepancies noted.

11.1.2 Telephones

- Work related telephone calls may be reimbursed to employees provided acceptable evidence of the cost of the calls can be provided. This applies to home & mobile telephones. Rental charges for the phone will not be reimbursed unless the rental has been approved in advance. Home use of an internet provider will be supported if necessary and approved.

For "Pay as you Go" mobile phone users the reimbursement of reasonable claims for top ups will be permitted at the sole discretion of the Commission President or an SMT member.

11.1.3 Travel

- The hiring of any vehicle must be pre-authorized by the Chief Executive or Finance and Management Sub-committee member.
- Private vehicle use must be authorized by a Responsible Officer prior to use. Without that there is no guarantee that any reimbursement will be approved.
- Anyone using a private vehicle for GBWBA purposes should ensure that it is adequately insured. The GBWBA will not be responsible for ensuring that a private vehicle is suitably insured, and will not be liable for any claims arising from the failure by the claimant to ensure that suitable insurance cover is in place.
- GBWBA will pay the rate 'per mile' detailed in your contract made in private vehicles.
- In the case of rental vehicles, reimbursement for fuel costs incurred should be made on the standard claim form and must be accompanied by a VAT receipt.
- The GBWBA will not be responsible for any mechanical or legal costs (i.e. tickets) incurred in the use of a rental car or private vehicle for GBWBA business. It is the responsibility of the individual to operate within the law.
- Air travel must be pre-authorized by your line manager. Failure to obtain this, or provide proof of payment (e.g. booking confirmation) may result in delayed payment, or refusal of the claim.
- Train travel will be reimbursed at second class rates only. Approval for First Class travel will only be given with the express permission of the Account Treasurer or Chief Executive in exceptional circumstances.

11.1.4 Parking

Parking tickets can be easily lost so it is advisable to take extra care not to lose these. Claims made for lost tickets may still be accepted if they appear reasonable and the claimant doesn't have a history of losing tickets.

Other than the short term rates for dropping off or picking up passengers, airport parking will be reimbursed according to the long-term rates at the airport.

11.1.5 Meals & subsistence

Reasonable claims for food & drink incurred whilst you are away from home on GBWBA business will be paid provided you supply a supporting VAT receipt with your claim.

Alcohol may only be claimed back on expenses with the permission of the Chief Executive or a member of the Finance and Management Sub-committee when it is purchased for purposes of hospitality or other such activities deemed appropriate.

11.2 Receipt of supplier invoices and expenses

For supplied goods the delivery note should be signed to confirm receipt and satisfaction with the goods. It should then be sent to the Finance and Membership Manager for the usual checks e.g. to the purchase order.

Invoices and claims are to be checked to confirm delivery of goods & a check made on the prices charged & the arithmetic accuracy of the invoice.

Assuming no queries the invoice should be input by the Finance and Membership Manager onto Quickbooks. Clearly any queries need to be resolved before the invoice is processed & submitted for payment.

11.3 Payment processes

Payment runs are normally made about 3 times every month. The Finance and Membership Manager should obtain an aged creditor listing from the purchase ledger and identify all approved items that are due for settlement. From this information the Finance and Membership Manager will prepare the BACS payment sheets and cheques.

Payments should ideally be made within any agreed credit terms, and available discounts should be taken whenever possible. The aged creditor listing, invoices and expense claims, should be made available to the CEO for perusal or query of any item prior to approval of the BACS payment sheets, or signing of any cheques.

The aged creditor listing should be signed, to evidence checking, by the CEO.

Once paid, the invoices and claims are to be filed in date of payment order. The date & manner of payment should be noted on the document for ease of location at a later date, if required.

11.4 Sales invoice processes

11.4.1 Invoicing - Anyone wanting to send out an invoice for services should request that it is prepared by the Finance and Membership Manager so that the invoice can be prepared.

11.4.2 Credit notes - These can only be issued following approval by the CEO or an account treasurer.

11.4.3 Credit control – This should be undertaken on a regular (at least monthly) basis to make sure that monies do not remain outstanding for any longer than necessary.

11.4.4 Aged debtors listing – Prior to each Board meeting an up-to-date copy of the aged debtor listing shall be made available to the CEO. After perusal, and resolution of any queries, this is to be signed by the CEO and made available to trustees for the Board meeting.

11.5 Incoming mail

The address for remittances and correspondence is the Head Office at Loughborough, although some items are bound to be addressed to individuals, e.g. Team Managers.

Ideally, all mail should be opened by two people if this is practical. All cheques, invoices and expense claims should be logged with the date of receipt. All items (except cash) should be left on the Finance and Membership Manager's desk for processing by her. Papers pertaining to the World Class Account should be sent to the Treasurer of the account.

11.6 Journal procedures

Journals are only to be processed by the Finance and Membership Manager for the General and Sportsmatch Account and the Treasurer of the World Class Account for its account. The control over this is that the nominal transaction reports will be reviewed by the Board & Budget holders, when any item can be queried.

12. Payroll

The payroll is prepared by the Finance and Membership Manager for the general account and Treasurer of the World Class Account for its account. It is to be reviewed by the CEO at any time who must approve all additions & amendments.

Only the Trustees are responsible for appointing employees & agreeing their level of remuneration. Changes to pay rates are to be approved by the Finance and Management Sub-committee.

Directors will be able to monitor salary costs through their review of the nominal transaction reports.

Monthly salary summaries & copies of payslips are retained in a separate salary files, together with pertinent correspondence from HMRC, and others.

All employees are paid monthly, receiving their net pay through the BACS system. The usual pay date is the 24th of each month, or the last working day prior to the 24th.

13. Grant Management systems

The GBWBA receives several categories of grant income, primarily from Sport England and UK Sport. Conditions are generally attached to the grants. These need to be adhered to very closely. These are considered restricted funds.

The CEO has overall responsibility for ensuring that all conditions are met.

Grant income shall be accounted for using separate nominal ledger codes.

14. Asset Management procedures

14.1 Guidelines for fixed assets

- The Finance and Membership Manager will maintain a fixed asset register on Quickbooks.
- All assets with a value greater than £500 will be capitalised. Assets costing less than this can be capitalised or charged straight to the profit & loss account at the discretion & experiences of the Finance Manager.
- The fixed asset register will maintain an accurate record of assets owned by the GBWBA, the location of the asset, its purchase date, cumulative depreciation, written down value and, where applicable, the asset user.
- The GBWBA will review the asset register annually and make any appropriate depreciation adjustment with the Auditor.
- Purchase of fixed assets should follow the regular procurement procedures.
- Additions will be depreciated from their purchase date
- An annual physical inspection of the assets should be made by the Finance and Membership Manager.

14.2 Depreciation policy

Depreciation should be calculated to write-off the cost of each asset on a straight line basis over its expected useful life. The annual rates of depreciation are as follows:

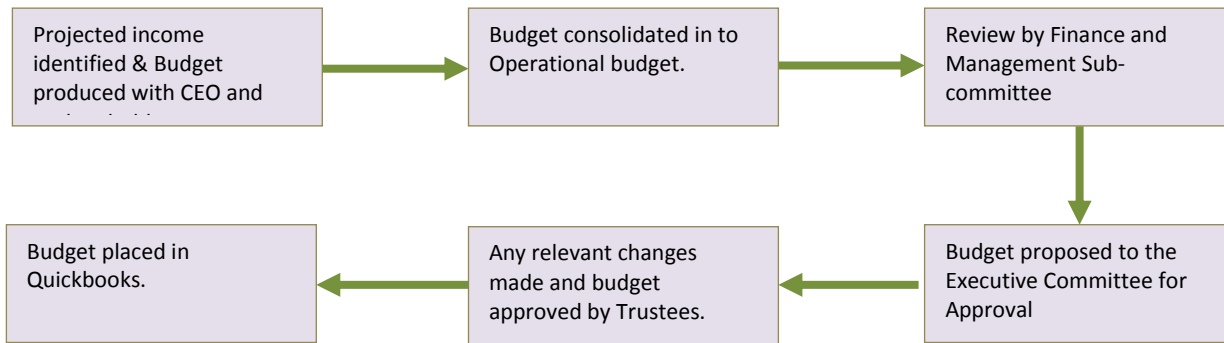
Computer & other electrical equipment	33%
Motor vehicle	33%
Office furniture & fittings	20%

Where an object has been donated a nominal value will be placed up on it in the first year based on the market value.

14.3 Investment policy

The main investment asset held by the GBWBA is the savings account. Depending on cash flow requirements this can vary between £10,000 and £20,000. The Board has authorised the Account Treasurer to maintain this account.

15. Budgeting and cash flow processes



The CEO shall be responsible for overseeing and presenting the annual operating budget with supporting information so as to enable the Board to approve it.

- Budget alterations and deviations outside the overall approved budget expenditure can only be by Board approval.
- Budget holders are responsible for their individual budgets, excluding employee costs, and need to manage it on a timely basis. Expenditure should only be incurred if it is included in the budget.
- If there is a cost saving on a particular cost centre budget then the budget holder must obtain authorisation from the CEO or their Line Manager prior to reallocating the funds to another area. On the other hand, any foreseen overspend must be agreed with the CEO prior to committing the expenditure.

16. GB Team transactions

The specialised duties of a Team Manager mean that it is not always practical for them to adhere to some of the policies outlined in this document. Therefore the following procedures are to be used by Team Managers in the following circumstances:-

16.1 Cheques – A float may be provided to the Team manager by a cheque. Any expenditure should be accounted for including the 'exchange rate'

16.2 Flights – Team managers may be in the best position to book flights for squad travel abroad as they know the likely team members & the trip itinerary. Therefore it is best that they make the flight bookings.

However financial controls still need to be applied. Therefore, before any bookings are made by the Team Manager he/she should obtain confirmation from the Performance Director that the purchase is authorised. The CEO and Account Treasurer need to be copied in to this correspondence so that insurance & accounts matters can be updated.

The request should include the venue, dates of travel, likely numbers travelling, and an estimate of the likely cost.

16.3 Accommodation – Once again the organisation of accommodation for a squad may result in a substantial expense. Prior confirmation from the Performance Director, should again be obtained. Once again the Account Treasurer should be kept informed of the e mail correspondence.

17. Management accounting procedures

Bank Reconciliations

The Finance and Membership Manager (Account Treasurer in World Class Programme) will reconcile the bank accounts each month on Quickbooks Accounting.

Prior to producing the bank reconciliation, the Finance and Membership Manager (Account Treasurer in World Class Programme) must ensure that:

- All payments in the month have been posted.
- All direct debits and standing orders have been posted.
- All bankings have been posted.
- All items that are matched against the bank statement should be marked as reconciled.
- Bank reconciliation should be printed once reconciled.
- Any long-standing unreconciled items must be followed up with an explanation noted on the bank reconciliation.
- Any cheques which remains unrepresented for more than one year should be transferred to the unrepresented cheques account in the nominal ledger until the 6 year period has expired.
- All bank reconciliations should be reviewed & signed by the CEO. Once signed, they are to be kept by the Finance and Membership Manager (Account Treasurer in World Class Programme)..

Management Accounts

Management accounts will be prepared quarterly and circulated to the Board, after consideration by the Finance and Management Sub-committee and the CEO.

Copies should also go to staff as appropriate to their needs. These will include, but not be limited to:-

- Balance Sheet.
- Income and Expenditure accounts, for the GBWBA as a whole, and for the individual programmes. These should show the actual figures, the budget figures and the variances.
- An explanation of any significant variances
- Nominal transactions reports.
- Aged creditor and debtor reports.

As and when time is available it is the intention to prepare accounts on a basis more regular than quarterly.

18. Fraud policy

Introduction

Fraud is an ever-present threat to the GBWBA's resources and must be a concern to all members of staff. This statement explains your responsibilities for the control of fraud and the procedures to be followed when a fraud is identified or suspected. The GBWBA is committed to developing an anti-fraud culture and asks all staff to be alert to the possibility of fraud and the role they can play in its prevention.

The GBWBA's policy

GBWBA requires all staff at all times to act honestly, with integrity and to safeguard the public resources for which they are responsible. All reasonable measures will be taken to prevent fraud. Any attempt at fraud (whether by staff, contractors, agents acting on behalf of the GBWBA, or others) is viewed with the utmost seriousness and the GBWBA will investigate any reported incidents or suspicions. Where appropriate, disciplinary and/or legal action will be taken and the GBWBA will co-operate fully with any police enquiries. Steps will be taken to recover losses suffered through fraud.

What is fraud?

No precise legal definition of fraud exists but for practical purposes it may be defined as "the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party".

Many other terms may also be used to describe fraud, including bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion. Many of the offences referred to as fraud are covered by the Theft Acts of 1968 and 1978.

Examples of fraud

Fraud can be perpetrated by individuals within or outside an organisation. Examples of the type of fraud which could arise in the GBWBA context are:

- theft of cash or equipment or fraudulent encashment of cheques;
- falsification of claims for payment or reimbursement;
- irregularities in purchasing of goods and services on behalf of GBWBA, such as making or accepting payment as an inducement to award a contract;
- unauthorised use of GBWBA property, including computer hardware and software;
- providing information about an object (whether with a view to its acquisition by the GBWBA or for any other purpose) knowing it to be false.

This list is by no means comprehensive and it might not always be obvious what constitutes fraud. If there is any doubt over the propriety of a proposed course of action, the Management should always be consulted.

The following are among the warning signs that fraud might be occurring:

- staff working exceptional hours or under apparent stress unexplained by workload
- reluctance to take leave
- refusal of promotion
- sudden change of lifestyle/unexplained wealth
- new staff resigning quickly
- suppliers who insist on dealing with one particular member of staff
- inappropriate relationships with suppliers e.g. frequent receipt of hospitality

Responsibilities

All members of staff are responsible for:

- acting with propriety in the use of GBWBA resources and in handling and use of GBWBA funds;
- complying with the GBWBA procurement and financial procedures, which have been designed with the risk of fraud in mind;
- reporting details immediately to the Management if they suspect that a fraud has been committed or see any suspicious acts or events.
- co-operating with those investigating any actual or suspected fraud.

Staff members are also encouraged to suggest improvements to procedures which could help to reduce the risk of fraud.

The Public Interest Disclosure Act 1998 provides certain rights and protections for a member of staff who “blows the whistle” by raising concerns. The GBWBA’s Whistle-blowing Policy describes the protection the Act gives and which disclosures qualify

Managers in all departments are responsible for:

- identifying the risks to which systems and procedures are exposed;
- developing and maintaining effective controls to prevent and detect fraud;
- ensuring that departmental controls are being complied with;
- acting on the advice of those investigating an actual or suspected fraud e.g. to ensure that evidence is secured.
- ensuring compliance with the Police and Criminal Evidence Act 1984 by not interviewing suspects without taking advice;
- maintaining appropriate confidentiality.

The Board is responsible for:

- carrying out vigorous and prompt investigations if fraud occurs;
- taking appropriate legal and/or disciplinary action against perpetrators of fraud;

- taking disciplinary action against supervisors where supervisory failures have contributed to the commission of the fraud;
- keeping under review the policy on the control of fraud and advising other managers of new threats and new preventive measures to be taken;
- managing tender processes in such a way as to minimise the risk of fraud or collusion.

Reporting and investigation of suspected frauds

The GBWBA has developed a fraud response plan which acts as a checklist of actions in the event of a fraud being suspected.

Disciplinary action

The GBWBA's disciplinary procedures are described in the Staff Handbook.

19. Document retention and back ups

All financial documents will be retained for a minimum of 7 years.

Backups of the financial data are to be saved to suitable back up devices on a timely basis by the Finance and Membership Manager (Account Treasurer in World Class Programme). This should be kept separate from the machine on which the data is processed. Ideally it should be taken off site by the Finance and Membership Manager (Account Treasurer in World Class Programme).

All records of a personal and/or confidential nature are to be kept in a secure location and be destroyed when no longer relevant or required to be kept by law.

20. Value Added Tax (VAT)

The GBWBA is not registered for VAT. It is a partially exempt body.

21. Insurance

The Board is responsible for arranging for insurance cover for the GBWBA. Currently the policies in place are as follows:

World Wide Sport Insurance - Sportscover

Public Liability

Employer's Liability

Travel Insurance

Trustee Indemnity

Equipment

Coaches and Officials third party cover.

The property is insured through a policy arranged by our landlord, who recharges the premium to us through our service charge. The Landlord is Loughborough University.

Prior to renewal of the insurance policies the CEO should ensure that the cover is adequate and the premiums still competitive.

22. Expenses claim policy

Further guidance for staff & volunteers

Introduction

Members of staff, and volunteers, who incur personal expenses whilst on GBWBA business are entitled to claim reimbursement within reasonable limits.

Staff and volunteers are required at all times to observe the strictest economy when incurring expenses. Remember, we are a publicly funded body & must strive, and be seen to strive, for the best value for money. The limits, which are set out further in this document, 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 Line Manager is responsible for ensuring that claims are valid. The Finance and Membership Manager (Account Treasurer in World Class Programme) will check the claim and ensure that they are 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. Travel by employees between home and 'office' (i.e. normal place of work) is not regarded as firm's business and will therefore not be eligible for claims. This does not of course apply to volunteers making travel claims. Deviation from this can only be agreed by the Account Treasurer.

Claims for telephone calls must be supported by an itemised telephone bill clearly indicating which telephone calls relate wholly to GBWBA business. Claims for line rental or mobile telephone contracts are not allowable under Inland Revenue regulations.

Claims for entertaining will only be allowed if it has been approved beforehand by the CEO, Chairman, or Performance Director. The claim must be supported by an itemised list of those who have attended the event, function or lunch and their relationship (where applicable) to GBWBA.

22.1 Claim form

There are expense claim forms for staff & another for volunteers. (*The staff one has more space as it's likely, unfortunately, that they will be claiming for more items.*) Forms are available from the Finance and Membership Manager (Account Treasurer in World Class Programme) or the Head Office. Claims must only be made on the appropriate form. Incorrectly completed forms may result in delay in payment as they may be returned.

22.2 Responsibilities of claimant

Responsibilities of the claimant are to ensure that:-

- a. The claim is an accurate record of business expenses actually incurred.
- b. The claim is correctly calculated and fully detailed;
- c. Details of the reason(s) for the expenditure are clearly recorded.
- d. All relevant receipts are attached.
- e. The form is signed.

22.3 General factors

The following must be borne in mind when submitting claims:

- a. You may submit the claim by e mail, with an "electronic" signature. Unfortunately you will still have to submit the receipts.
- b. Claims should be completed and submitted within a month of incurring the cost.
- c. Non-completion of all relevant information will delay payment of the claim.

22.4 Responsibilities of Finance and Membership Manager (Account Treasurer in World Class Programme)

These are to ensure that:

- a. The claim is in respect of personal expense in the operation of GBWBA business and due regard has been paid to observing the strictest economy and obtaining value for money.

- b. The claimant was authorised to incur the expenditure.
- c. Suitable receipts are attached.
Where receipts are not attached the expense is reasonable, i.e. tube, train, bus or car parking.
- d. Details of attendees and their relationship (where applicable) to the GBWBA are provided where the claim is for more than one individual. For example, client lunches.
- e. The claim is correctly calculated, sufficiently detailed, signed and fully completed.
- f. Prior approval, where appropriate, is obtained as per the policy before the expenditure has been made.
- g. The correct client details have been recorded – client name and assignment.

22.5 What we will reimburse / What we will NOT reimburse (unless authorised by CEO or Account Treasurer)

Payments we will make	Notes	Payments we will NOT make
UK Travel :		
Air/Bus/Train (Standard class)/Tube etc	Receipts/tickets/e mail booking confirmation required. Where practical tickets should be booked in advance to minimise cost.	Payments for first class travel
Taxi in certain circumstances.	Taxis should be avoided. They should only be used where there is no practical and/or cost effective alternative.	
Overseas Travel :		
Air – Europe – Standard or Economy Class	Advance booking should be made wherever possible to minimise the cost. Receipts/tickets/ e mail booking confirmation required.	Payments for first class travel
Mileage :		
Business mileage Rates applicable: Own car (in each calendar year):	Travel by car instead of public transport should be approved in advance. Staff who use their own car on company business must ensure their insurance policy includes this cover. Where more than one person is travelling to the same place by car, they should wherever possible travel together. The number of miles to be claimed is the lowest of office to client or home to client. In exceptional circumstances approval may be given to car hire. T	Home to office mileage by employees. Car repairs or cleaning Fines Insurance premiums
Subsistence :		
Food and drink	Reasonable claims for food & drink whilst you are away from home on wheelchair basketball business. You will know that restaurants etc are notoriously bad at supplying receipts (other than debit/credit card receipts) so you must remember to ask for a (VAT) receipt if you want to be reimbursed.	
Hotel accommodation		
3 star accommodation. The need for overnight accommodation ought to be	Receipts are required to support actual claim made.	Where all inclusive training courses are being attended no additional costs will be

Payments we will make	Notes	Payments we will NOT make
minimal, therefore you should obtain approval from your line manger etc before booking.		reimbursed.
Personal expenditure – telephone calls / drinks / newspapers.		Personal expenditure – not normally reimbursable telephone calls / films / leisure activity / newspapers.
Entertaining		
Reasonable expenditure, including wine with meals.	Authority should be obtained prior to any client entertaining. Receipts required.	
Privately owned mobile telephones :		
Itemised business calls.	If there are 'free' services and this is used for business calls – no reimbursement is due. Itemised business calls for which a charge has been incurred will be reimbursed. Copy of telephone bill required.	Rental or agreement charges, personal calls.
Privately owned telephones :		
Itemised business calls.	If there are 'free' services and this is used for business calls – no reimbursement is due. Itemised business calls for which a charge has been incurred will be reimbursed. Copy of telephone bill required.	Personal calls.