



**BRITISH BASEBALL FEDERATION**  
**FINANCIAL GOVERNANCE FRAMEWORK**  
**v1.4 — Treasurer's review incorporated — for 15 June 2026 Board Review**  
*Layer 5 — Behaviour, Integrity & Operational Governance*

## Document control

Status	v1.4 — Treasurer's review incorporated — for 15 June 2026 Board Review
Governance layer	Layer 5 — Behaviour, Integrity & Operational Governance
Sister documents (Layer 5)	Code of Conduct; Integrity, Complaints and Grievance Framework; supporting policies (Whistleblowing, Anti-Doping, Conflicts of Interest, Safeguarding, Privacy, IT, Website Terms of Use, Anti-Bribery & Corruption, Communications Operations Guide)
Consolidates	BBF Expenses & Payment Policy (January 2025); BBF Reserves Policy (January 2025); BBF Loans Policy (March 2025); BBF Donations Policy (January 2025); plus a new Financial Delegation section (Section 5)
Does not replace	Constitution (financial powers of the Board); UK statutory law (Companies Acts, HMRC requirements, Charities Acts where applicable, Bribery Act 2010)
Owner	BBF Treasurer
Financial year	1 October to 30 September (per the Constitution)
Review	Annually (consistent with the existing component policies)

## 1. Purpose, scope and status

### 1.1 Purpose

This Framework sets out how the British Baseball Federation (BBF) governs its finances. It consolidates the BBF's existing Expenses & Payment Policy, Reserves Policy, Loans Policy and Donations Policy into one document, and adds a new Financial Delegation section. It establishes the BBF's substantive financial standards — what may be spent, who may approve

it, what is held in reserve, when and to whom money may be loaned, and the conditions on accepting donations.

This Framework holds substantive financial standards. The process by which breach of those standards is handled, where the breach engages misconduct, sits in the Integrity, Complaints and Grievance Framework. Routine procedural breach is corrected within the finance function under the oversight of the Treasurer (see Section 13).

## **1.2 Scope**

This Framework applies to all BBF financial activity, including expenditure, reimbursements, banking, payments, donations received, reserves held, loans made, financial liabilities incurred, and the role of officers, committees and other persons with financial authority. It binds Board members, the Treasurer, the BBF Secretary, the President, the National Teams Programme Officer, the Commissioners, Officers, and any other person acting on behalf of the BBF in a financial capacity.

## **1.3 Status**

This Framework is binding on all persons within scope and forms part of the BBF Governance Framework at Layer 5. It is read alongside the Constitution, the Terms of Membership, the Code of Conduct, the Integrity, Complaints and Grievance Framework, and the supporting policies.

## **1.4 Interpretation of "the BBF"**

References in this Framework to "the BBF" include the Board and any officer, committee or representative authorised by the Board to act on the BBF's behalf. Where a clause specifies a particular decision-maker (for example, the Board, the Treasurer, the President, the Secretary, or the NTPO), that specification prevails over the general reference.

# **2. Architecture**

## **2.1 Where this Framework sits**

The BBF Governance Framework operates in five layers. This Framework is the financial-governance anchor at Layer 5, alongside the Code of Conduct (which sets behavioural standards) and the Integrity, Complaints and Grievance Framework (which operates the response to alleged breach).

## **2.2 Documents consolidated**

This Framework consolidates the BBF's previously separate financial policies into one document:

- Section 7 — consolidates the Expenses & Payment Policy (January 2025), preserving the qualifying / non-qualifying expense categories, the 30-day submission rule, the standard rates, the National Teams expenses guidance, and the authorisation matrix;
- Section 8 — consolidates the Reserves Policy (January 2025), preserving the three reserve categories (Continuity, Vision, Dissolution) and the £15,000 minimum total, and the restricted-versus-unrestricted distinction;
- Section 9 — consolidates the Loans Policy (March 2025), preserving that the BBF is not a lender (cash-flow loans to GB Baseball and BSUK only), the Constitutional £5,000 liability threshold, the requirement to repay by the end of the financial year, and the documentation and approval requirements;

- Section 10 — consolidates the Donations Policy (January 2025), preserving the restricted-versus-unrestricted classification, the discretion to decline a donation, the £5,000 approval threshold, and the quarterly reporting and written-thanks obligations;
- Section 5 — adds a new Financial Delegation section, drawing the BBF's existing delegated authorities (from the Expenses Policy authorisation matrix, the Constitution's £5,000 liability threshold, the Loans Policy and Donations Policy authority thresholds, and current banking signatory practice) into a single clear delegation framework. The v1.1 update added a gap-filler authority for the President (in consultation with the Treasurer) up to £1,000 per item for matters not falling within an existing matrix category, with retrospective notification to the Board, and an explicit authorisation route for inter-NGB and partnership contributions. The v1.2 update adds a three-officer executive quorum (Treasurer + President + Secretary, in writing) as the route for items above £1,000 and up to £2,500 that do not fall within an existing matrix category; items above £2,500 require Board approval. A general written-confirmation expectation has been added at Section 5.7.

## 2.3 Boundary rule

**Boundary rule.** This Framework holds the BBF's financial standards. The Integrity, Complaints and Grievance Framework holds the response to alleged misconduct. Routine procedural breach of this Framework (e.g. a late expense claim, a small process slip) is corrected within the finance function by the Treasurer and (where appropriate) escalated to the Board. Where a breach involves alleged misconduct — fraud, false expense claims, misappropriation, deliberate evasion of authority, undisclosed conflicts of interest, bribery, or retaliation against a person raising a financial concern — the matter is referred to the Integrity, Complaints and Grievance Framework (Section 5.8) and handled there, with the Anti-Bribery & Corruption Policy and Conflicts of Interest Policy as the substantive standards.

## 3. Principles

Every financial decision and transaction under this Framework will be approached in line with the following principles:

- Stewardship — BBF funds are held in trust for the sport and its participants; they are spent only on BBF purposes;
- Transparency — financial decisions are documented and reported to the Board on a regular cycle;
- Segregation of duties — a request for payment cannot be created and approved by the same person; bank payments require dual signature;
- Prior approval — expenses, payments and financial commitments are approved before they are incurred wherever practicable;
- Proportionality — controls are proportionate to the BBF's size and the value of the transaction;
- Compliance with law — the BBF complies with HMRC, Companies, Bribery Act 2010, and (where applicable) Charities legislation;
- Avoidance of conflicts — conflicts of interest in financial decisions are disclosed and managed under the Conflicts of Interest Policy;
- No retaliation — those who raise concerns about financial conduct in good faith are protected under the Whistleblowing Policy.

## 4. Definitions

Term	Meaning
Authorised Officer	A person delegated by the Board, or holding office under the Constitution, with authority to approve expenditure under the authorisation matrix in Annex A.
Board	The BBF Board of Directors as defined in the Constitution.
Financial Year	The BBF's financial year, ending 30 September.
GB Baseball	The BBF's national teams programme.
Membership	The members of the BBF as defined in the Constitution.
NTPO	National Teams Programme Officer.
President	The President of the BBF as defined in the Constitution.
Project Manager	A person designated by the Board or an Authorised Officer to manage a specific event or project (e.g. Summer Cup).
Restricted Funds	Cash or in-kind support received or budgeted for a particular purpose, to be spent only for that purpose.
Secretary	The BBF Secretary.
Treasurer	The BBF Treasurer.
Unrestricted Funds	Funds freely available to spend on any of the BBF's purposes, subject to this Framework.

## 5. Financial Delegation

This Section is new — it consolidates the BBF's financial delegation rules into a single place. The component rules (Constitutional thresholds, expense authorisation matrix, loan and donation thresholds, banking signatory practice) already exist; this Section presents them clearly together.

### 5.1 Powers reserved to the Board

The following decisions may only be made by the Board:

- Approval of the annual budget;
- Approval of any financial liability above £5,000 (subject also to membership approval under the Constitution and the Loans Policy provisions in Section 9 below);
- Drawdown from any reserve category under Section 8;
- Approval or change of bank accounts and signatories;
- Approval of significant contracts (defined for the purposes of this Framework as contracts with a total value above £5,000 or a duration of more than 12 months);
- Approval of any new financial commitment outside the approved budget where the value exceeds £2,500;
- Approval of dissolution or winding-up expenditure (Dissolution Reserve under Section 8.4);
- Any other decision required to be made by the Board under the Constitution.

### 5.2 Powers reserved to the Membership

Per the Constitution and the Loans Policy, the Board may not commit the BBF to financial liabilities above £5,000 without the approval of the Membership, with the limited and conditional exception in Section 9.4 below.

### 5.3 Powers delegated to Officers

Officer	Delegated authority
Treasurer	Day-to-day financial administration; processing of approved payments; donations up to £5,000; reserve recommendations to the Board; routine banking; oversight of the expense submission process; quarterly donations reporting; monitoring of loan repayments; preparation of annual accounts.
President	Co-signatory authority on payments (with the Secretary or Treasurer); joint approval with the Treasurer of donations above £5,000; Project Manager authorisation in conjunction with the Secretary where the Treasurer is the Project Manager; approval of payments not falling within an existing matrix category, in consultation with the Treasurer in writing, up to £1,000 per item, with retrospective notification to the Board at its next meeting (above £1,000 requires Board approval); joint approval with the Treasurer of inter-NGB or partnership contributions up to £1,000 per Annex A.
Secretary	Co-signatory authority on payments (with the President or Treasurer); custodian of financial records and resolutions.
NTPO	Approval of GB team manager expenses, GB event and tournament budgets, GB assistant coach / operations manager expenses; budget approval for National Teams activity.

Coaches Commissioner	Approval of coaching event expenses.
Development Official	Approval of development project and proposal expenses.
Officials Commissioner	Approval of umpire evaluations, assessments and training event expenses.
Senior Leagues Commissioner	Approval of NBC costs and Senior League special event expenses.
Youth Leagues Commissioner	Approval of YNBC costs and Youth League event expenses.
Project Manager	Approval of expenses for the specific event or project to which they have been designated (e.g. Summer Cup); where the Treasurer is the Project Manager, dual approval by the Secretary and the President is required.

**5.4 Segregation of duties and dual signature**

Two segregation principles apply at all times:

- A request for payment cannot be created and approved by the same individual. The person who incurred the cost (or who proposes the expenditure) cannot be the same person who approves it under the authorisation matrix.
- All payments from the BBF bank require dual signature. The two signatories are normally drawn from the Treasurer, the Secretary and the President. Where the Treasurer is the Project Manager or otherwise has a conflict, the Secretary and the President sign.

**5.5 Conflicts of interest in financial decisions**

An officer or Board member with a conflict of interest in a financial decision (including but not limited to expense approvals, donation acceptance, supplier selection, or loan approval) must disclose the conflict and recuse from the decision in accordance with the Conflicts of Interest Policy. Disclosures are recorded in the BBF's conflicts register, maintained by the BBF Secretary.

## 5.6 Three-officer executive quorum

Where a matter does not fall within an existing matrix or budget category, and the value exceeds £1,000 but does not exceed £2,500, the matter may be approved by a joint written decision of three officers — the President, the Treasurer and the Secretary — acting as a Board executive quorum between Board meetings. The Board executive quorum reflects the BBF Constitution's recognition of officer authority to act between meetings. The three officers must each confirm their approval in writing (email is sufficient); a verbal-only consultation is not sufficient. The dual-signature requirement at the bank is satisfied by any two of the three officers.

Three-officer quorum decisions are reported to the next Board meeting for noting and, where the Board considers appropriate, ratification. Above £2,500, the matter must be approved by the Board.

## 5.7 Written confirmation — all approvals

Where an approval is required under this Framework, the BBF expects all approvals to be confirmed in writing (typically by email) so there is a documented trail. Verbal-only approvals are not sufficient evidence of authorisation. The written confirmation should record: the approver, the amount, the payee, the purpose, and the basis of approval under this Framework (matrix line, gap-filler clause, three-officer quorum, Board resolution, or other). The Treasurer files written confirmations with the payment record.

# 6. Budget and financial planning

The Board approves an annual budget at the start of each financial year, on the recommendation of the Treasurer. The budget sets the planned income and expenditure for the year, identifies restricted funds, and reflects the BBF's strategic priorities under Our Future.

The Treasurer monitors income and expenditure against the budget and reports to the Board on a regular cycle (at each Board meeting and at least quarterly). Any material variance is reported as soon as it is identified.

New financial commitments outside the approved budget require approval — by the Treasurer (up to £2,500), or by the Board (above £2,500) — together with any approval required under Section 5.1 (Reserved Powers) or Section 9 (Loans and Liabilities).

The Treasurer reports at the next Board meeting any out-of-budget commitments approved under this Section, any payments approved by the President under the gap-filler authority in Section 5.3, and any inter-NGB or partnership contributions approved under Annex A. The report includes amount, payee, purpose, approver, and the consultation trail (in writing). Reporting is for transparency and Board oversight; it does not require Board pre-approval where the relevant approval threshold has already been satisfied.

# 7. Expenses and payments

This Section consolidates the BBF Expenses & Payment Policy (January 2025).

## 7.1 Principle of prior approval

What can and cannot be reclaimed must be agreed prior to the individual incurring the cost. All expenses should obtain preliminary approval before being incurred. Where an exact amount is not known in advance, an estimate is provided.

## 7.2 Qualifying expenses

The BBF reimburses qualifying expenses incurred by an active Member while performing duties on behalf of the BBF, including (but not limited to):

- Travel, meals and accommodation on behalf of the BBF for international tournaments (for GB coaches, these expenses must be included in a budget approved by the NTPO before being incurred);
- Travel to and from BBF events;
- Costs for training (e.g. field rental);
- Necessary equipment and uniform costs for teams;
- Baseballs;
- Certification or membership fees for teams.

### 7.3 Non-qualifying expenses

The following are not reimbursable:

- Expenses for family members;
- Personal baseball equipment or clothing;
- Travel to and from training (except where agreed as part of an approved budget);
- Personal membership fees.

### 7.4 Standard rates

The standard rates below apply for reimbursement. Different rates may be agreed in writing before the cost is incurred.

Expense type	Standard rate
Travel — public transport	Encouraged where practical (greener and often cheaper). Reimbursed in full on production of receipt.
Travel — own vehicle	£0.30 per mile.
Meals	Up to £30 per day for full-day or multi-day events.
Accommodation	Up to £100 per night for multi-day events, where overnight stay saves on travel costs or time.

### 7.5 Submission and timing

- Claims must be submitted within 30 days of the cost being incurred;
- Claims must be accompanied by receipts, preferably VAT receipts;
- The BBF expense template (available from the Treasurer) should be used;
- Approved claims are sent by the approver to the Treasurer for payment, copying the relevant authoriser.

### 7.6 Authorisation matrix

Expenses are approved according to the matrix in Annex A. The matrix preserves the authorisation rules of the Expenses & Payment Policy (January 2025).

### 7.7 National Teams expenses

Youth and Women's National Team teams are funded primarily through player contributions, with a nominal development budget from the BBF. The money received from the BBF budget is earmarked for development and is to be spent on equipment or initiatives that benefit whole teams or larger groups of players (e.g. winter training, assessment days).

Reimbursing GB coach expenses is a priority for the BBF. Estimations for coach expenses must be included in a budget approved by the NTPO for tournaments, winter training, assessment days and open try-outs.

### **7.8 Records and tax**

The Treasurer retains records of expense claims and payments in accordance with the BBF Retention Schedule. Where an expense reimbursement requires HMRC treatment (e.g. taxable benefit), the Treasurer will seek advice from a relevant qualified professional.

## 8. Reserves

This Section consolidates the BBF Reserves Policy (January 2025).

### 8.1 Why the BBF holds reserves

Reserves protect the BBF against drops in income, future spending commitments to realise the BBF's vision, unexpected expenses, and new opportunities. Reserves are also held to meet uncertainties the BBF may face and to bridge unbudgeted opportunities arising during the financial year. With Board approval, the BBF's reserves can be spent on any of its aims.

### 8.2 Unrestricted and restricted funds

Reserves are the BBF's unrestricted funds — freely available to spend on any of the organisation's purposes, subject to Board approval. Restricted funds fall outside the definition of reserves. Restricted funds are cash (or in-kind support) received or budgeted for a particular purpose and may be spent only for that purpose.

### 8.3 Reserve categories and minimum balances

This Framework allocates money from unrestricted funds into three reserve categories:

- Continuity Reserve — used to bridge unexpected costs. Defined as a minimum of three months' budgeted trading activity. The following year's budget should look to replace any money spent out of this reserve.
- Vision / Long-term Strategy Reserve — used to cover long-term costs associated with the BBF's 10–15 year vision. To allocate money out of the Vision Reserve, a Board official must write a proposal stating clear goals, alignment with the long-term vision, success metrics and a well-researched budget. The proposal is approved at a Board meeting.
- Dissolution Reserve — provides for the costs of dissolution should the BBF be unable to continue. Used only in the event of the Board deciding the BBF should cease to exist. It will be used to pay the committed expenses of running the BBF until closure.

### 8.4 Minimum reserve balances

Reserve	Minimum balance
Continuity	£5,000
Vision	£6,000
Dissolution (3 months minimal running costs)	£4,000
Minimum required (total)	£15,000

Amounts and percentages of the reserves are recommended by the Treasurer and approved by the Board. Amounts may be reviewed and adjusted, including downward, if the budget is reduced, in line with the operational state of the BBF.

### 8.5 Drawdown authority

Drawdown from any reserve category requires Board approval. For the Vision Reserve, the Section 8.3 proposal process applies. For the Dissolution Reserve, drawdown follows a Board decision that the BBF should cease to exist.

## 9. Loans and financial liabilities

This Section consolidates the BBF Loans Policy (March 2025).

### 9.1 The BBF is not a financial lender

The BBF is not a financial lender. It may occasionally use its reserves to provide cash-flow support for specific, agreed events or tournaments to subsidiary or related organisations — namely GB Baseball (national teams) and BaseballSoftballUK (BSUK). The BBF's Constitution restricts the BBF from creating any financial liabilities above £5,000 without the explicit approval of the Membership.

### 9.2 Cash-flow loans by the BBF — to GB Baseball and BSUK only

Cash flow may be issued to GB Baseball national teams and BSUK on the following conditions:

- Money from reserves will only be provided for events or tournaments that have had a budget approved in writing by the NTPO and provided to the Treasurer;
- Money may be granted for short-term cash-flow support — particularly to assist national teams in booking travel and accommodation for international tournaments where rosters are not yet selected or confirmed and so cannot be funded by player contributions;
- Cash flow cannot be guaranteed and depends on the availability of reserves; it must be confirmed in writing with the Treasurer before any payment is committed;
- Bookings made with reserve money should be refundable or amendable wherever possible;
- Cash-flow money must be repaid into reserves as soon as sufficient player payments, sponsorship or event revenue has come in, and no later than the end of the BBF financial year (30 September);
- Cash flow issued for events and non-GB tournaments must not exceed £5,000;
- Cash flow provided to national teams may exceed £5,000 on the condition that any funds above £5,000 not recoverable via refundable bookings or insurance will be made up by player contributions.

### 9.3 The BBF will not take out bank loans

The BBF will not take out bank loans of any amount.

### 9.4 Limited financial liabilities to support National Teams or BSUK events

The BBF may create financial liabilities (other than bank loans) for the purposes of supporting National Teams or BSUK events on the following conditions:

- Money should only be borrowed if there are no reserves available;
- Money borrowed from BSUK or individuals such as Board members should be agreed in writing with the Treasurer, and must not exceed £5,000 without Membership approval;
- Financial liabilities above £5,000 must be brought to the attention of the full Board for discussion before being presented to the Membership for a vote;
- Money borrowed directly from the coaching staff of national teams may exceed £5,000 if it is to book travel or accommodation due to lack of available reserves, the bookings are refundable or amendable where possible, the costs are recorded in a budget approved by the NTPO, and the borrowing is agreed in writing with the Treasurer before being made — consistent with this Framework's expenses provisions in Section 7. Any funds above £5,000 not recoverable via refundable bookings or insurance must be made up by player contributions;

- If a change or cancellation leads to a loss of funds, the person(s) who made the booking(s) must take all reasonable steps to co-operate with recovery efforts in order to be entitled to repayment. Where reimbursement has already been made and reasonable steps are not taken, the BBF reserves the right to recover the funds;
- The Board or responsible officer must have a practical and realistic repayment plan before any money is borrowed. All financial liabilities must be cleared by the end of the BBF financial year (30 September).

### **9.5 Documentation and approval**

All cash-flow requests and requests to commit personal funds for BBF events or GB tournaments must be submitted in writing to the Treasurer at [finance@britishbaseball.org.uk](mailto:finance@britishbaseball.org.uk), together with the relevant approved budget, outlining the necessity and a repayment plan. All requests require the approval of the relevant Board official. The Treasurer monitors all requests and repayment progress, and reports to the relevant Board official(s) and the wider Board.

### **9.6 Right to decline**

The BBF reserves the right to decline cash-flow requests or the creation of financial liabilities that do not meet the criteria in this Section.

# 10. Donations

This Section consolidates the BBF Donations Policy (January 2025).

## 10.1 What is a donation

A donation is a gift of a sum of money, goods or services, given either as unrestricted or restricted. This may include cash, shares, legacies, sporting equipment, or paying for goods on behalf of the BBF.

- Unrestricted donation — there are no limitations on how the funds, goods or services can be used or when;
- Restricted donation — the donor specifies what the donation must be used for.

## 10.2 The BBF may decline a donation

The BBF does not have to accept a donation when offered. The value of a donation may not be worth the loss of trust and confidence in the BBF, may create a conflict with the BBF's ethics and values, may create a conflict of interest with Board members, or may be on restricted terms that do not suit the BBF's goals or modes of operation. The Anti-Bribery & Corruption Policy and the Conflicts of Interest Policy are applied in deciding whether to accept a donation.

## 10.3 Approval thresholds

Donation value	Approval required
Up to £5,000	Treasurer
Above £5,000	Treasurer and President jointly

National Team Managers may seek donations independently, but before formally accepting a donation they must be approved by the specified Board officials. Managers should always consider GB values, ethics, and personal conflicts of interest while seeking donations.

## 10.4 Sponsorship

Sponsorship agreements with monetary elements are reported to the Treasurer but managed by the Sponsorship Coordinator.

## 10.5 Recording and reporting

- All donations, including amount and any restrictions, must be agreed in writing before being accepted. Donations are not to be accepted and reported retroactively;
- The Treasurer reports donations to the Board on a quarterly basis, stating how much was received, from whom, and (if restricted) what it is for;
- In the case of an anonymous donor, the Treasurer does not disclose the individual's name without permission.

## 10.6 Written thanks

There must always be a written thanks to a donor.

## 11. Banking and signatories

- Bank accounts are opened, changed or closed by Board resolution;
- All payments from the BBF bank require dual signature;
- Signatories are normally drawn from the Treasurer, the Secretary and the President. Changes to signatories are by Board resolution;
- Where the Treasurer is the Project Manager or otherwise has a conflict on a specific transaction, the Secretary and the President sign in place;
- Direct debits, standing orders and recurring payments require dual authorisation at the time of set-up (Under section 5.1 Board reserves powers if over £2,500 or outside budget; Treasurer otherwise) and are monitored by the Treasurer.

## 12. Financial reporting and external compliance

- The Treasurer prepares annual accounts in accordance with applicable accounting standards;
- The Treasurer reports on income, expenditure, reserves, donations, loans and financial liabilities at each Board meeting, and at least quarterly;
- The BBF complies with Companies House (where applicable), HMRC, and any other statutory reporting requirements;
- Independent review or audit, where required by law or by Board decision, is procured by the Treasurer with Board approval.

## 13. Breach of this Framework

Breach of this Framework is handled in three bands, depending on the nature and seriousness of the breach. This Section reflects the boundary rule in Section 2.3.

### 13.1 Routine or procedural breach

A late expense claim, a missing receipt, a wrong approval routing, or any other procedural breach without intent or material loss is corrected within the finance function under the oversight of the Treasurer. The Treasurer addresses the breach with the relevant person, may decline the affected claim, and supports retraining or process improvement. No engagement with the Integrity, Complaints and Grievance Framework is required.

### 13.2 Repeated or significant breach

A pattern of procedural breach, or a single material breach without proven intent, is referred by the Treasurer to the Board (or a designated Board committee), which may take any of: a written reminder, a requirement for training, restriction of delegated authority, or escalation to the Integrity, Complaints and Grievance Framework if the conduct begins to look like disregard for governance.

### 13.3 Misconduct

Where a breach involves alleged misconduct — including fraud, false expense claims, misappropriation of BBF funds, deliberate evasion of authority, undisclosed conflicts of interest, bribery or corruption (including breach of the Anti-Bribery & Corruption Policy), or retaliation against a person who has raised a financial concern — the matter is referred to the Integrity, Complaints and Grievance Framework. The Code of Conduct is engaged (in particular Section 4

General Standards and Section 11.4 Volunteers, club officials and BBF officials). Criminal conduct is referred to the police.

### **13.4 Whistleblowing**

Concerns about financial irregularity, fraud, abuse of position or significant breach of policy are protected disclosures under the Whistleblowing Policy and may be raised under that route.

## **14. Relationship to other BBF documents**

- Constitution — establishes the Board's financial powers, the £5,000 liability threshold requiring Membership approval, and Officer roles;
- Terms of Membership — Members agree to comply with this Framework as part of their adherence to BBF policies;
- Code of Conduct — sets the behavioural standards for honesty, integrity and avoidance of bribery; breach engages the Integrity, Complaints and Grievance Framework;
- Integrity, Complaints and Grievance Framework — operates the response to alleged misconduct under this Framework (see Section 5.8 of that Framework);
- Anti-Bribery & Corruption Policy — substantive bribery and corruption standard; engaged where a financial breach involves bribery or corruption;
- Conflicts of Interest Policy — disclosure and management of conflicts in financial decisions;
- Whistleblowing Policy — entry route for financial-irregularity disclosures;
- Privacy Policy — handling of personal financial data;
- Sr. Leagues Handbook — competition-specific fees and event costs reference this Framework for approval routes.

## **15. Review and ownership**

This Framework is owned by the BBF Treasurer. The Treasurer reviews it annually and proposes amendments to the Board, in particular changes to standard rates, reserve targets, and the authorisation matrix as the BBF's operational scale changes.

## Annex A — Authorisation Matrix

This Annex preserves the authorisation matrix of the Expenses & Payment Policy (January 2025) and integrates it with the wider delegation framework in Section 5.

Type of expense / commitment	Approved by	Paid by	Authorised by
GB team manager expenses and GB event / tournament budgets	NTPO	Treasurer	n/a
GB assistant coach / operations manager expenses	GB team manager or NTPO	Treasurer	n/a
Coaching events	Coaches Commissioner	Treasurer	n/a
Development projects and proposals	Development Official	Treasurer	n/a
Umpire evaluations, assessments and umpire training events	Officials Commissioner	Treasurer	n/a
NBC costs, Senior League special events	Senior Leagues Commissioner	Treasurer	n/a
YNBC costs, Youth League events (e.g. MnM)	Youth Leagues Commissioner	Treasurer	n/a
Board expenses	President / agreed at Board meetings	Treasurer	n/a
Special events or projects (e.g. Summer Cup)	Project Manager*	Treasurer*	Secretary or President*
Inter-NGB or partnership contributions (e.g. shared facility costs with BSUK, BSF, WBSC or similar) — up to £1,000	Treasurer or President (with the other consulted in writing)	Treasurer	Secretary or co-signing Officer
Inter-NGB or partnership contributions — above £1,000 up to £2,500	Three-officer quorum (Treasurer + President + Secretary, in writing)	Treasurer	Reported at next Board meeting for noting / ratification
Inter-NGB or partnership contributions — above £2,500	Board	Treasurer	Board resolution
Payments not falling within any other category — up to £1,000	President (in consultation)	Treasurer	Retrospective notification to next Board meeting

	with Treasurer in writing)		
Payments not falling within any other category — above £1,000 up to £2,500	Three-officer quorum (Treasurer + President + Secretary, in writing)	Treasurer	Reported at next Board meeting for noting / ratification
Payments not falling within any other category — above £2,500	Board	Treasurer	Board resolution
Donations up to £5,000	n/a	n/a	Treasurer
Donations above £5,000	n/a	n/a	Treasurer and President jointly
Loans / cash-flow to GB Baseball or BSUK (up to £5,000)	NTPO + Treasurer	Treasurer	Board oversight
Loans / cash-flow above £5,000 (National Teams only, conditions per Section 9.2)	NTPO + Treasurer + Board	Treasurer	Board oversight, with Membership approval if outside Section 9.2 conditions
Financial liabilities above £5,000 (other than National Teams cash flow under Section 9.2)	Board	Treasurer	Membership approval required (Constitution)
New commitment outside approved budget — up to £2,500	Treasurer	Treasurer	n/a
New commitment outside approved budget — above £2,500	Board	Treasurer	n/a
Drawdown from any reserve category	Board	Treasurer	Board resolution

*\*Where the Treasurer is the Project Manager, dual approval by the Secretary and the President is required and the Treasurer recuses.*

## Annex B — Standard expense rates

Expense	Standard rate
Travel — public transport	Encouraged where practical (greener and often cheaper). Reimbursed in full on production of receipt.
Travel — own vehicle	£0.30 per mile.
Meals	Up to £30 per day for full-day or multi-day events.
Accommodation	Up to £100 per night for multi-day events, where overnight stay saves on travel costs or time.
Submission window	30 days from cost incurred.

*Rates are reviewed annually by the Treasurer and recommended to the Board.*